



City of San Leandro Proposed Biennial Budget Book Fiscal Year 2023-24 & 2024-25





TABLE OF CONTENTS

Cover and Introduction Pages	4
Cover	5
Budget Award	6
City Manager's Transmittal Letter	7
Elected Officials	14
City Council Values	15
City Council Goals	16
Appointed Officials and Department Heads	17
Organizational Chart	18
Budget Overview	19
Community Profile	20
Budget Timeline	26
Multi-Year Forecast	27
Staffing	30
Financial Policies	37
Fund Structure	41
Major Funding Sources	45
All City Revenue	46
General Fund Revenue	75
Sales and Use Taxes	85
Property Tax	88
Utilities Users Tax	92
Other General Fund Revenue	95
Special Revenue Funds	109
Successor Agency Funds	118
Fund Summaries	120
All Funds Budget Summary	121
General Fund	128
Enterprise Funds	135
Water Pollution Control Plant Fund	144
Environmental Services Fund	149
Shoreline Enterprise Fund	153
Shoreline Golf Course Operations	157
Storm Water Fund	161
Internal Service Funds	165
Building Maintenance Fund	171
Information Technology Fund	174
Self Insurance Fund	177
Equipment Maintenance Fund	180
Special Revenue Funds	182
Capital Projects Funds	192
Debt Service Funds	195
Successor Agency to the Redevelopment Agency Fund	197



Departments	200
City Manager	201
Legislative	209
Community Development	213
Engineering and Transportation	225
Finance Department	234
Fire Department	242
Human Resources Department	248
Human Services Department	255
Information Technology Department	261
Library Department	267
Police Department	276
Recreation	288
Public Works Department	296
Non-Departmental	306
Capital Improvements	310
Multi-Year Plan	311
Debt	337
Debt by Type	338
GENERAL FUND Debt	340
WATER POLLUTION CONTROL PLANT FUND Debt	344
SHORELINE ENTERPRISE FUND Debt	345
SUCCESSOR AGENCY-PLAZA Debt	346
COMMUNITY DEVELOPMENT BLOCK GRANT FUND Debt	348
SPECIAL ASSESSMENT DISTRIC DEBT SERVICE Debt	349
Appendix	350
Glossary	351



COVER AND INTRODUCTION PAGES



CITY OF SAN LEANDRO

A city where kindness matters



Proposed Biennial Budget Fiscal Years 2023-24 & 2024-25



Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Leandro
California**

For the Biennium Beginning

July 01, 2021

Christopher P. Morill

Executive Director

City Manager's Transmittal Letter



May 10, 2023

San Leandro City Council
Civic Center
San Leandro, CA 94577

Honorable Mayor and Members of the City Council:

I am pleased to submit the **Proposed fiscal years 2024 and 2025 Biennial Budget** for our city of kindness. This two-year Operating Budget serves as a blueprint for providing City services and establishes a financial plan for operations and capital improvements across all City funds and programs. The budget focuses on the City's long-term financial health and reflects fiscal strategies supporting continuity of services to our community while working toward long-term financial stability. This proposed budget offers a balanced approach meeting the challenges of balancing modest revenue growth with increasing costs.

The current fiscal year ending in June includes an end to the period impacted by the COVID-19 pandemic. All aspects of life in the San Leandro community were impacted by the pandemic. Every resident and business owner—as well as the City organization—were in some way affected by COVID-19. Devastating health impacts, business and school closures, elimination of jobs, essential workers faithfully carrying-on, remote work, requirements to wear masks and socially distance, and the struggle to pay basic bills, including food and rent, all became a normal part of life and helped define this unprecedented time.

The City's biennial budget for 2023-24 and 2024-25 moves the City beyond the worst of the pandemic. The California Governor's Executive Orders related to the emergency threat of COVID-19 have ended. The kindness of San Leandro shined in the face of the pandemic and was seen in the way our City organization— led by the City Council and our City employees— faithfully and resolutely acted in continuing to serve the city throughout the emergency. I am proud of our actions during the emergency and thankful to move beyond the pandemic in this new biennial budget.

The proposed biennial budget for 2023-24 and 2024-25 promotes the continuity of existing services and the investment in basics that serve our community. The proposed budget comprises a stable revenue platform and describes a work program and expenditure plan supporting continued delivery of all regular City programs, services, and planned projects for the community. The budget also proposes enhancing services in key program areas related to workforce investment, infrastructure assessment, community engagement, economic development, and public safety.

The City's total proposed expenditure budgets for 2023-24 and 2024-25 are \$218,423,000 and \$223,799,000 with the General Fund contributing 66% of the total. The proposed budget authorizes a total of 472 full-time-equivalent positions. The biennial budget continues the long-term fiscal philosophy of the City Council.

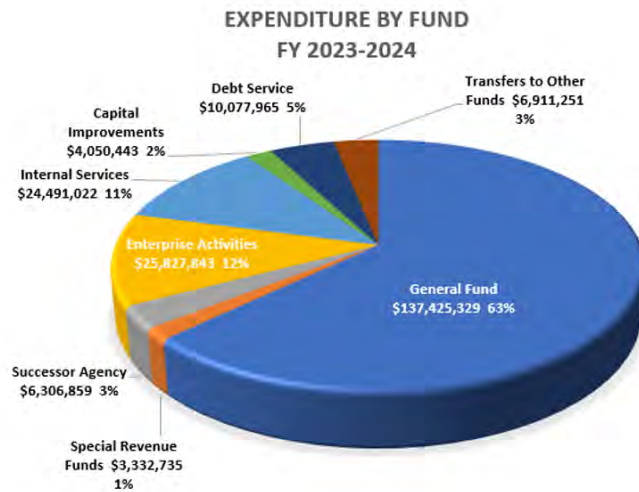
The budget further aligns with the City Council's goals.

- Place San Leandro on a firm foundation for long-term fiscal sustainability.
- Advance projects and programs promoting sustainable economic development, including transforming San Leandro into a center for innovation.
- Provide quality public safety service and grow our partnership with the community to keep San Leandro safe.
- Maintain and enhance San Leandro's infrastructure.
- Support and implement programs, activities and strengthen communication that enhances the quality of life and wellness, celebrates the arts and diversity, and promotes civic pride.
- Maintain and support a strong positive relationship between the City, schools, and the educational community.
- Promote and maintain an inclusive work environment that values employees and volunteer contributions, supports professional growth and development, and fosters a culture of kindness and collaboration in the delivery of services to our community.



BIENNIAL BUDGET OVERVIEW

The biennial budget incorporates the estimated revenues and planned expenditures for all General Fund, Special Revenue Funds, Enterprise Funds including Internal Service Funds, and other agency funds. The resources total for all funds in the biennial budget is \$219,951,000 in 2023-24. Total proposed expenditures of \$221,091,000 are set forth by fund in the following chart.



GENERAL FUND

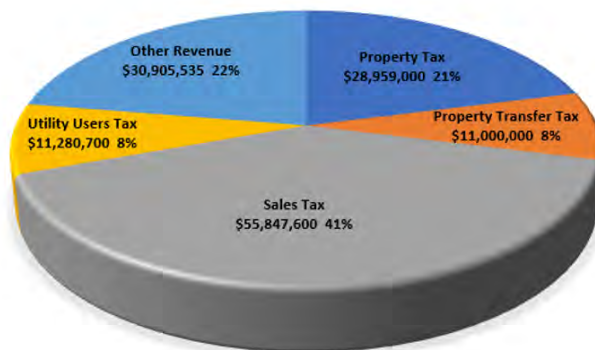
The General Fund finances the operations of the City that have no special or dedicated revenue sources. The fund pays for the basic operations of the City. Over one-half of the General Fund revenue is allocated to support public safety activities. Total 2023-24 and 2024-25 General Fund expenditures total \$143,337,000 and \$146,822,000, respectively. Estimated revenues in the amount of \$137,993,000 and \$140,940,000 finance the anticipated expenditures.

GENERAL FUND REVENUE

In 2023-24, revenues from taxes, franchises, licenses and permits, fines, fees & forfeitures, interest & property income, and charges for services are estimated to increase by 3% over 2022-23. Of the estimated General Fund revenue of \$137,993,000 in 2023-24, 78% is generated from only three sources: sales tax, property tax, and utility users tax.

- **Property Tax** - Total property-related tax revenues are budgeted at \$28,959,000 in the proposed budget, an increase of \$1,082,600 compared to the 2022-23 amended budget. Secured Tax and Redevelopment Residual Property Tax revenues make up 66% of the City's annual Property Tax revenue. Secured Tax revenue amounts to \$15,287,000 in 2023-24, while Redevelopment Residual Tax amounts to \$2,972,000. Property Tax is the City's second largest revenue source and represents 21% of total General Fund revenue.
- **Sales/Transaction Taxes** - Sales/Transaction Tax revenues are budgeted at \$55,847,600, a decrease by \$147,200 compared to the 2022-23 amended budget. While this revenue item is impacted by economic conditions, Avenue Insights, the City's sales tax advisor, projects the City will receive the projected budget amount in 2023-24. This amount includes Transaction Use Tax (Measure HH from 2014) amounts of \$14,770,000. Sales and Transaction Taxes are the City's largest revenue sources and account for 40% of the General Fund revenue.
- **Utility Users Tax (UUT)** - Total UUT revenues decreased by \$212,858 in the proposed budget compared to the 2022-23 amended budget. The 2023-24 budget is estimated at \$11,280,700. Natural gas and electric UUT revenues represent 80% of the total UUT revenues. UUT is not expected to increase significantly in future years due to the use of renewal energy and increased competition in the telecommunication market (e.g., cable TV and wired and wireless telecommunications).
- **Real Property Transfer Tax (RPTT)** - Total projected RPTT revenues are estimated at \$11,000,000. This is an increase by \$1,730,000 compared to the 2022-23 amended budget. Ballot Measure VV, increasing the Property Transfer tax rate from \$6 per \$1,000 in valuation to \$11, accounts for \$4,900,000 of the projected budget. This tax is highly volatile, relying on the timing of changes in property ownership.
- **Business Licenses Tax** - Business License Tax revenues increase by \$270,000 compared to the projected 2022-23 budget. Total projected Business License revenues are estimated at \$6,100,000.

GENERAL FUND REVENUES FY 2023-2024



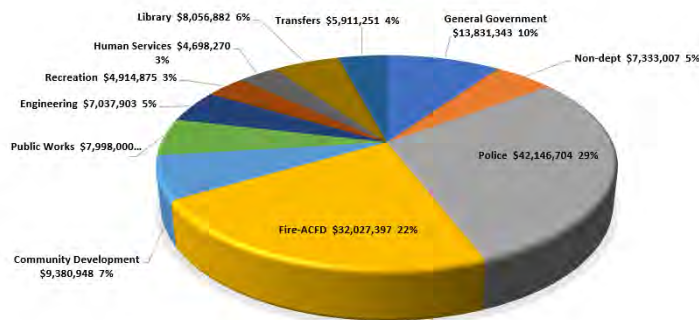
GENERAL FUND EXPENDITURES

Budgeted operating expenditures for 2023-24 are projected to be \$137,993,000, a decrease by 11% compared to 2022-24, and increase by 2% to \$140,939,000 in 2024-25. Employee salaries and benefits are the largest, line-item expenditures in the General Fund. The Alameda County Fire Department contract services and equipment account for 22% of the General Fund expenditures.

General Fund salaries and benefits are estimated at \$65,608,000 for 2023-24. Total personnel costs are 4% higher than the 2022-23 projected budget. Impacts of a tight labor market coming out of the COVID-19 pandemic led to both full-time and part-time positions remaining vacant in the current fiscal year. This extraordinary level of savings is not projected in the proposed budget, as personnel allocations have been adjusted to account for vacancies and investments have been made to increase recruitment efforts to fill vacant positions. Personnel costs represent 46% of the General Fund budget. As a service organization, the City's core expenditures are personnel related.

General Fund reserves are used to support continuity of existing services to prevent disruption of projects and programs and for one-time costs and investments. These investments will benefit the City in the long run by enhancing services and building infrastructure. A total of \$5,343,000 for 2023-24 and \$5,883,000 for 2024-25 is proposed to be allocated from the General Fund Undesignated Reserve.

GENERAL FUND EXPENDITURE BY DEPT FY 2023-2024



KEY EXPENDITURES AND ASSUMPTIONS

Department Requested Service Enhancements

The proposed budget is promoting department effectiveness and resolving deficiencies in existing service delivery through the lens of kindness, continuity of existing services, and investment in basic organizational needs. Proposed new positions include:

- Administrative Specialist I and Office Assistant II (City Manager’s Office)—special projects, communications, and process improvements;
- Administrative Specialist III, Project Specialist I, Permits Clerk, and Assistant Planner and Plan Check Engineer (in 2024-25) (Community Development)—economic development, planning, and permitting support;
- Administrative Specialist III (Community Police Review Board)—support for community review of police operations and complaints;
- Associate Engineer and Engineering Inspector (Engineering & Transportation)—construction inspection support;
- Accountant I and Account Clerk (Finance)—enterprise resource planning project support and budget compliance monitoring;
- Administrative Assistant II, Human Resources Analyst (2), Senior Human Resources Analyst, Human Resources Technician, and Administrative Assistant II (Human Resources)—recruitment, classification and compensation management, operational support, and enterprise resource planning project support;
- Information Systems Support Technician, Information Technology Manager, Information Technology Analyst (2) (Information Technology)—systems, security, innovation, and enterprise resource planning project support;
- Management Analyst II (Library)—library financial and operational management;
- Administrative Assistant III, Management Analyst II, and Police Captain (Police)—field operations command and business administration support;
- Public Works Services Manager and Administrative Specialist III (Public Works)—water pollution control plant management and business administration support; and
- Administrative Assistant I (Recreation)—organizational support.

Other key proposed General Fund service enhancements in 2023-24 include:

- Implementing the Facilities Condition Assessment and the Parks Master Plan;
- Implementing the required Housing Element;
- Creating and implementing an Economic Development Plan;
- Investing in a safety Mental Health Response Unit; and
- Seeking alternative revenue sources supporting infrastructure and capital needs.

These proposed program and service enhancements, in addition to aligning with City Council goals and priorities, promote the deep-rooted value of kindness San Leandro embodies.

Salary Adjustments

The budget includes salaries and benefits funding based on terms contained in existing Memorandums of Understanding (MOUs) for three labor groups. Salaries and benefits for time periods in 2023-24 and 2024-25 that are not covered by an existing MOUs are adjusted by 3%.

Medical Insurance

The budget and multi-year forecast include a 4% annual rate increase for medical and dental insurance cost.

Retirement Plan Costs (CalPERS)

The City contracts with CalPERS to administer its pension plans. Pension costs are made up of normal costs and unfunded accrued liability (UAL). Normal cost represents service credits earned by active employees in the current year and is calculated as a percentage of payroll. UAL is an amortized dollar amount to fund the difference between the estimated cost of pension benefits for current and future retirees when compared to current assets.

Based on actuarial valuation reports provided by CalPERS, the normal cost rates for Miscellaneous and Safety plans are expected to be slightly lower than 2022-23 rates. While benefits remain unchanged, employer contributions are down due to prior year portfolio investment gains and higher employee contributions for two labor groups. Pension costs are estimated at approximately \$22,500,000 for all funds.

Fire Contract

The 2023-24 proposed budget for the fire services contract with the Alameda County Fire Department amounts to \$32,027,000 and this amount is expected to increase to \$33,276,000 in 2024-25. The contract provides for both emergency and non-emergency fire services in the City.

Transfers Out

Transfers out of \$6,911,000 in 2023-24 and \$6,888,000 in 2024-25 include General Fund contributions to Capital Improvement Program projects, the Business Improvement District, the Gas Tax Fund, Self-Insurance Fund, and the Information Technology Fund.



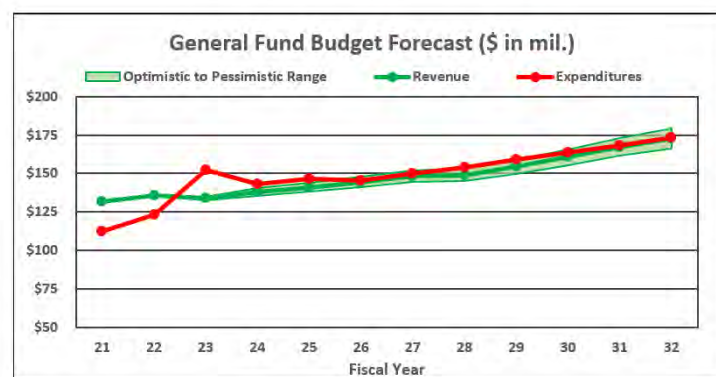
SERVICE ENHANCEMENTS REFLECTING CITY COUNCIL GOALS

City program and service level enhancements have been proposed consistent with the City Council goals and priorities. Enhancements cover a wide range of programs from mental health services, operating a homeless navigation center, public safety, economic development efforts, staff development and recognition, and investments in community resiliency. Resource allocations are detailed in the table below.

Investment	2023-24 Proposed Budget	2024-25 Proposed Budget
Assessments and Studies to Implement Housing Element Community Development	\$160,000	\$195,000
Community Police Review Board Support Staffing City Manager's Office/Police Department	\$103,000	\$105,000
Emergency Dispatch Center Space Planning and Configuration Police Department	\$150,000	-
Emergency Dispatch System Upgrade for Compatibility With Next Generation 911 Police Department	\$150,000	\$150,000
Emergency Operations Center Technology Upgrades City Manager's Office	\$318,000	-
Exploration of Alternative Revenue to Support Infrastructure and Capital Needs City Manager's Office/Finance Department	\$304,000	-
Fire Station Alerting System Replacement Fire Department (ACFD)	\$400,000	-
Mental Health Response Unit Fire Department (ACFD)	-	\$150,000
Navigation Center Operations Human Services	\$1,600,000	\$1,000,000
Permitting, Building, and Planning Software Upgrades Information Technology Department/Community Development Department	\$589,000	\$320,000
Staff Development and Recognition All Departments	\$601,203	\$568,781

GENERAL FUND FORECAST

Completing a multi-year forecast for the General Fund, and other key operating funds, is a critical budgetary tool that provides a long-term view of revenues and expenditures. This information assists the City Council with evaluating the impact of policy choices on the long-term fiscal health of the City. The multi-year forecasting model enables the City Council to act strategically and understand the long-term impact of its decisions. As shown below, the City faces future operating deficits, in part based on cyclical recessions, that will need to be addressed in future budgets. Strategies to manage ongoing costs are already being developed and are included in the budget.



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue derived from specific taxes from other revenue sources that are restricted by law or administrative action to expenditures for specific purposes. Special revenue funds have either a restriction on their use or special reporting requirements, such as funds received related to AB 1600 development impact fees.

ENTERPRISE AND INTERNAL SERVICE FUNDS

Four Enterprise Funds make up the City's business type operations. The Water Pollution Control Plant Fund, Environmental Services Fund, Shoreline Enterprise Fund, and the Storm Water Fund are City municipal operations designed to fully recover costs through user fees. Internal Service Funds also operate as business activities, exclusively supporting the City's internal operations. Facilities Maintenance, Information Technology, Insurance Services, and Equipment Maintenance make up these funds.

The Storm Water Enterprise Fund is the only enterprise fund projected to face a negative fund balance (-\$3,111,000), which would be made whole by the General Fund. For the Fund to remain self-sufficient over the long-term, it will require new voter-approved funding or continued subsidy from the General Fund.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Project (CIP) program represents the spending plan for infrastructure improvements and other specific large-scale capital purchases. Projects include major street and park improvements, building construction, and significant facility maintenance or upgrades.

The total CIP program in the biennial budget consists of \$4,050,400 in 2023-24 and \$8,002,000 in 2024-25. These amounts include miscellaneous department projects. General Fund CIP commitments total \$759,000 in 2023-24 and \$804,000 in 2024-25. The CIP plan significantly contributes to the total budget and to the community. It is important to note that the budget does not include every project on the master list, but only projects currently underway.

ECONOMIC DEVELOPMENT EFFORTS

A healthy local economy is critical to maintaining a firm fiscal foundation for the community, including robust commercial and industrial areas and expanded housing opportunities. Continuing City support of the commercial and industrial sectors and developing vibrant relationships will grow the local economy and increase the City's fiscal health. Local business outlays continue to trend upward, with more than \$200,000,000 worth of investment in San Leandro in 2022-23— more than a 35% increase over the prior year.

Several significant development projects are planned for the upcoming biennial period. The multi-million-dollar Shoreline development project will break ground with 500-housing units, a hotel, restaurants, and a new community park. The Centro Callan project will be completed, bringing the first mixed-use development to downtown San Leandro, including 200 housing units, a Sprouts grocery store, and other retail. The Bay Fair TOD area will continue redeveloping into a center for housing, jobs and retail, bringing new employment uses to the mall and housing. Industrial development will continue with over half a million square feet of new buildings projected. Planning will also take place for the 25-acre site north of Kaiser, that may develop retail, services, hotel and added housing in the west side of the city.

The Economic Development Strategic Plan, beginning 2023-24, will identify ways to enhance economic activity in supporting civic services, while addressing challenges that limit business development. Completion of Federal stimulus-funded (ARPA) recovery programs will support small business recovery and long-term success through grants, technical assistance, and expansion of the local provider network. Meaningful improvements to development processes and service delivery will encourage more businesses and developers to locate and invest in San Leandro. A more business-friendly climate, along with easy access to transportation, ultra high-speed internet, and a diverse housing and employment base, San Leandro will remain an ideal place to grow a business.

PERFORMANCE MEASUREMENT

Metrics to gauge the delivery of city services is essential to collecting information about operational activities, achievement of goals, community conditions, and other factors to better understand the work of the City and make informed decisions on where to focus resources. The proposed budget lays out performance measures for each department for the first time in recent years.

Regular review of performance measures is planned for the upcoming biennial period. Metrics and supporting data will be examined to assess the progress of service delivery throughout the City. The measurement and subsequent review can identify the efficiency and effectiveness in achieving stated goals and outcomes. This, in turn, can support leadership in decision-making by providing information pertaining to services and programs while also contributing to a more informed process for allocating resources. As the City adapts to this new process, metrics will be refined to ensure measurement data is accessible, presented fairly, and the right objectives are being measured.



CONCLUSION

This budget represents a step forward with continuity of existing services and investment in basics, while working toward long-term financial stability reflecting City Council goals. Nevertheless, our forecasts indicate that we will face budget challenges in future years. The City has begun planning now so that the City Council may make informed choices as we strive toward a sustainable City budget.

I would like to thank all the City staff for their contributions in preparing this proposed budget for the City Council. Our employees care deeply about the City and the services we provide to our residents and community. I would like to offer additional thanks to the Finance Department staff for their dedicated efforts and work during this budget process and on presenting the biennial budget document.

The City Council's shared vision and commitment to making San Leandro even better is at the core of the services we provide. I appreciate the Department Heads' expertise and resourcefulness in this budget process and the excellent work that each department has done over the past several years to prepare us for the next cycle of growth, projects, and services. These next few years will be both exciting and challenging. I want to express my gratitude to the City Council for entrusting me with leading this organization into the exciting 151st and 152nd years of San Leandro—a city where kindness matters.

Respectfully submitted,



Fran Robustelli
City Manager

Elected Officials



Juan Gonzalez III
Mayor
Term Ends: 2026



Celina Reynes
Council Member
District 1
Term Ends: 2026



Bryan Azevedo
Council Member
District 2,
Vice Mayor
Term Ends: 2024



Victor Aguilar, Jr.
Council Member
District 3
Term Ends: 2026



Fred Simon
Council Member
District 4
Term Ends: 2024



Xouhoa Bowen
Council Member
District 5
Term Ends: 2026



Pete Ballew
Council Member
District 6
Term Ends: 2024



City Council Values



San Leandro is a great place to live, visit, work, and do business. San Leandro celebrates a long history and embraces a diverse population while enjoying a "small town" feel in a larger metropolitan region. Clean neighborhoods, public safety, prosperous businesses, beautiful parks and amenities, a healthy environment, and strong schools are priorities.

San Leandro residents are the foundation of our strong and sustainable community. San Leandro businesses enjoy multiple advantages, including proximity to the Oakland International Airport and Port of Oakland, two major freeways, two BART stations, and access to a large and well-educated workforce.

San Leandro has a strong community pride and the sense that anything is possible when community members work together.

The City Council Values include:

1. Long-term fiscal health
2. Well-maintained and enhanced infrastructure
3. Safe neighborhoods and safe streets
4. Healthy community members
5. A variety of housing opportunities
6. Abundant recreational opportunities, parks, community services, and facilities
7. Strong businesses, job opportunities, and transit-oriented development
8. Clean, pedestrian-friendly corridors, including a vibrant downtown
9. Strong schools and excellence in education
10. Technology and innovation
11. A wise approach to the sustainable use of resources and care of the environment
12. An attractive and successful shoreline with several hundred acres of open space
13. Partnerships, compassion, communication, and fairness

City Council Goals For 2024 & 2025



The following City Council Goals serve as a guide for the upcoming fiscal years, and provide overall direction for the City's services and programs:

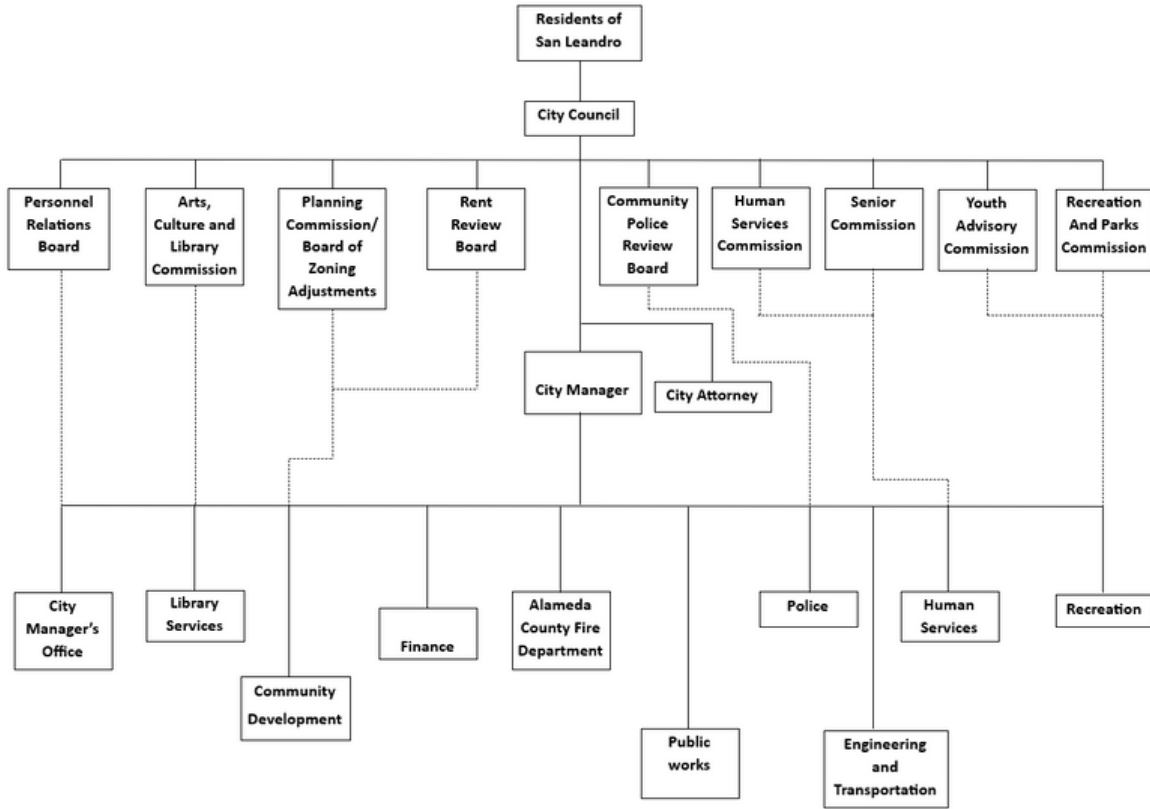
- Place San Leandro on a firm foundation for long-term fiscal sustainability (A)
- Advance projects and programs promoting sustainable economic development, including transforming San Leandro into a center for innovation (B)
- Provide quality public safety service and grow our partnership with the community to keep San Leandro safe (C)
- Maintain and enhance San Leandro's infrastructure (D)
- Support and implement programs, activities and strengthen communication that enhances the quality of life and wellness, celebrates the arts and diversity and promotes civic pride (E)
- Maintain and support a strong positive relationship between the City, schools and the educational community (F)
- Promote and maintain an inclusive work environment that values employees and volunteer contributions, supports professional growth and development, and fosters a culture of kindness and collaboration in the delivery of services to our community (G)

Appointed Officials and Department Heads

City Manager.....	Fran Robustelli
Assistant City Manager	Janelle Cameron
City Attorney.....	Richard Pio Roda
City Clerk	Kelly B. Clancy
Community Development Director	Thomas Liao
Engineering & Transportation Director	Sheila Marquises
Finance Director	T. Michael Yuen
Fire Chief (Alameda County Fire Department)	William L. McDonald
Human Resources Director	Emily Hung
Human Services Director (Acting).....	Eric Engelbart
Information Technology Director	Michael Sinor
Library Director	Brian Simons
Police Chief	Abdul D. Pridgen
Public Works Director	Debbie Pollart
Recreation Director (Acting)	Scott Koll



Organizational Chart



BUDGET OVERVIEW



Overview of the City



The City of San Leandro lies in the heart of the dynamic San Francisco Bay Area. The City was incorporated on March 21, 1872 and occupies fifteen square miles between the cities of Oakland and Hayward and is bordered on the east by the unincorporated community of Castro Valley and the west by the San Francisco Bay. San Leandro offers its 91,000 residents the charm and character of a community that has been established for 150 years. Once an agricultural community, the City has been successful in attracting significant residential, industrial, manufacturing, and retail development.

San Leandro is made up of diverse and well-maintained neighborhoods, four excellent public library branches, 23 public parks, three swimming pools, one museum and art gallery, quality local schools, and a wide range of shopping, dining, and entertainment options.

San Leandro blends big city thinking, ingenuity, and innovation with positive small-town feelings where kindness matters. The City boasts a high-quality, gigabit speed fiber optic network that services manufacturers, tech entrepreneurs, and other employers in a traditionally strong diversified local economy that serves as a prime location for companies such as the Ghirardelli Chocolate Company, Costco, and Kaiser Permanente.

Businesses enjoy multiple advantages in San Leandro, including proximity to the Oakland International Airport and Port of Oakland, two major freeways, two BART stations, and access to a large and well-educated workforce. The City also encompasses a large industrial area that is home to a thriving advanced manufacturing industry. San Leandro has a high-quality fiber network which helps to support its traditionally strong economy.

San Leandro became famous during the late 1800s and early 1900s for its delicious cherries. In 1909, to celebrate the abundant cherry harvest, San Leandro held its first Cherry Festival. The event was so successful it is a continued celebration today, becoming an annual event each year in June.



Map of San Leandro



Population Overview



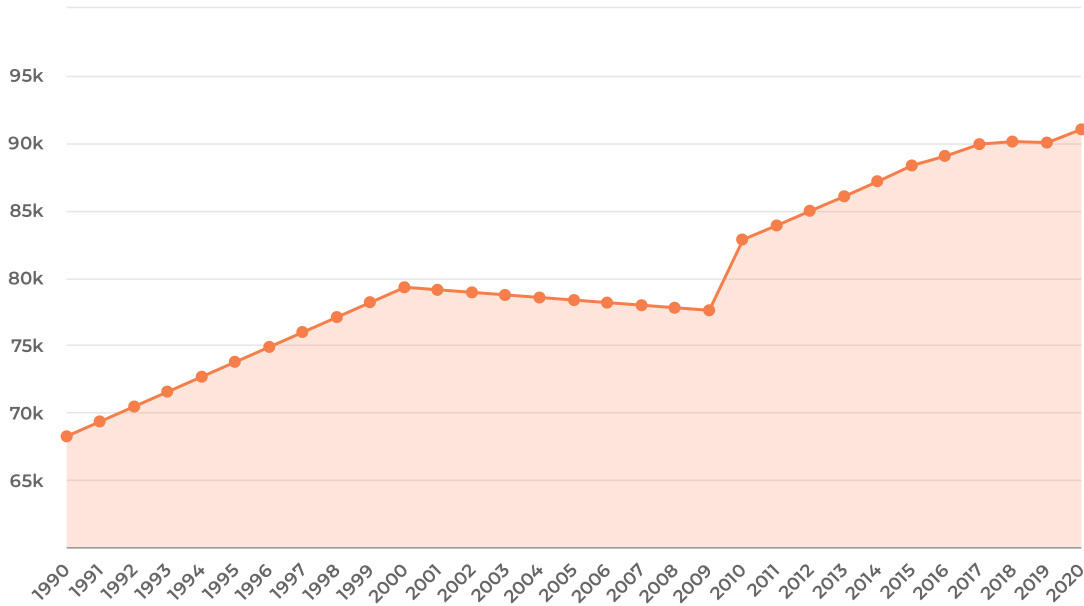
TOTAL POPULATION

91,008

▲ **1.1%**
vs. 2019

GROWTH RANK

236 out of **493**
Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



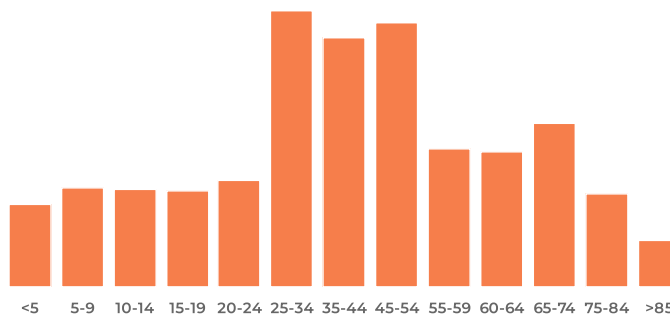
DAYTIME POPULATION

85,187

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

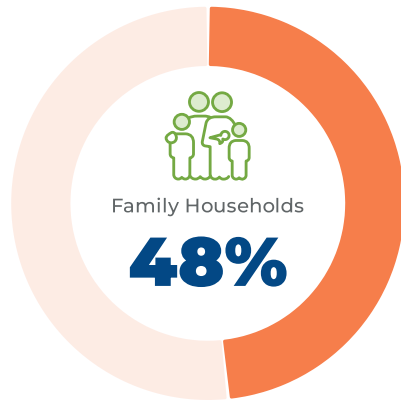
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

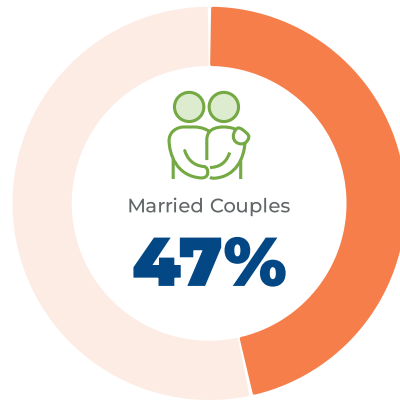
31,274

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



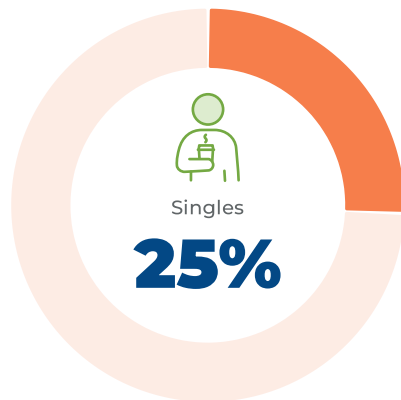
▼ 3%

lower than state average



▼ 6%

lower than state average



▲ 7%

higher than state average



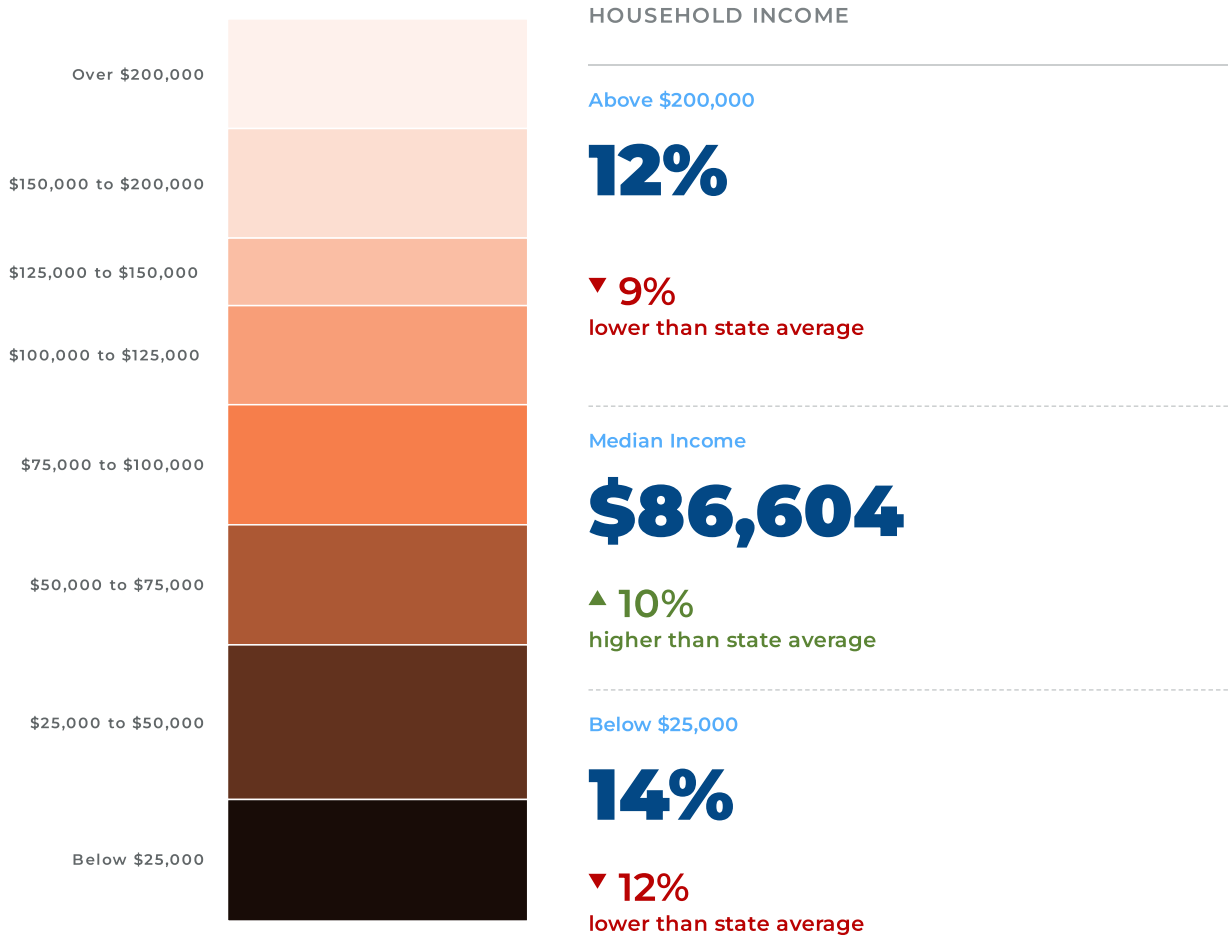
▲ 21%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



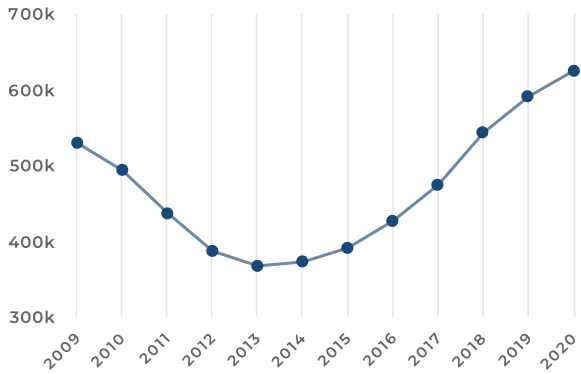
* Data Source: American Community Survey 5-year estimates



Housing Overview



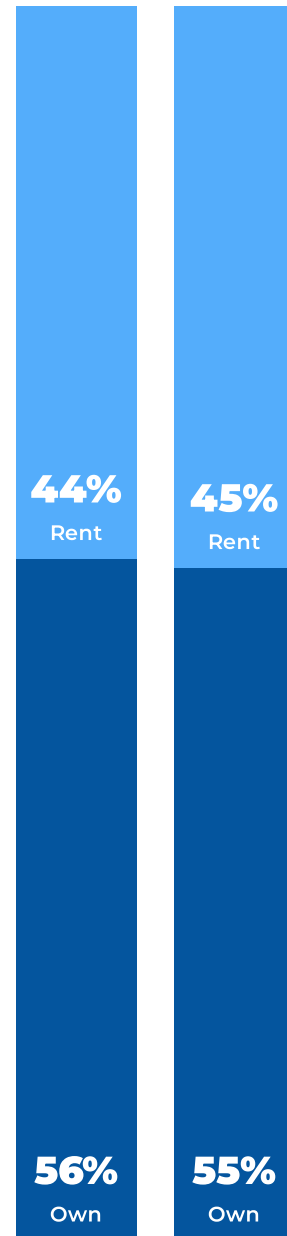
2020 MEDIAN HOME VALUE
\$624,900



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

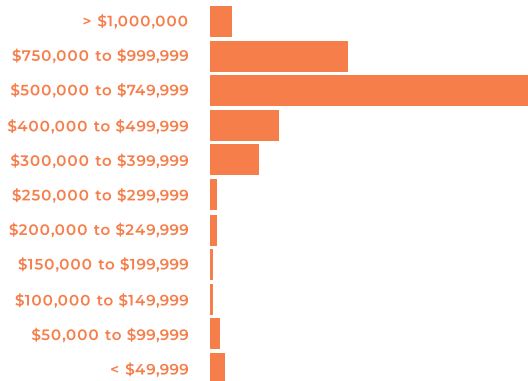
HOME OWNERS VS RENTERS

San Leandro State Avg.



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Budget Timeline

As part of the Biennial Budget process, City of San Leandro's budget conforms with the professional standards of the Government Finance Officers Association (GFOA), and the National Advisory Council on State and Local Budgeting (NACSLB) principles.

These principles are outlined as follows:

- The City Charter mandates that at least thirty-five days prior to the beginning of each fiscal year, the City Manager shall submit to the Council a proposed budget for such fiscal year. The Council holds public meetings to discuss the proposed budget, including a formal public hearing. The City Council by resolution shall adopt the budget with such revisions as it deems necessary no later than June 30th.
- The budget process involves the citizens, City Council and staff, and each play a critical role in the budget development. The Biennial Budget furnishes department directors with an opportunity to justify departmental work programs, to propose changes in services, and to recommend revisions in organizational structure and work methods. It also enables the City Manager to review these aspects and make appropriate recommendations to the City Council.
- Presentation of the Biennial Budget to the City Council provides an opportunity to explain municipal programs and organizational structures. It also allows the Council to judge the adequacy of the proposed operating programs, to determine basic organizational and personnel staffing patterns, and to establish the level of municipal services to be rendered with the available resources. In order to accomplish these objectives, the Biennial Budget must combine a detailed explanation of anticipated financial resources for the ensuing fiscal years with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.



Principle I – Establish Broad Goals

Element 1: Assess community needs, priorities, challenges and opportunities.

Element 2: Identify opportunities and challenges for government services, capital assets and management.

Element 3: Develop and disseminate broad goals.

Principle II – Develop Approaches

Element 4: Adopt financial policies.

Element 5: Develop programmatic, operating, and capital policies and plans.

Element 6: Develop programs and services that are consistent with policies and plans.

Element 7: Develop management strategies.

Principle III – Develop Budget

Element 8: Develop a process for preparing and adopting a budget.

Element 9: Develop and evaluate financial options.

Element 10: Make choices necessary to adopt a budget.

Principle IV – Evaluate Performance

Element 11: Monitor, measure and evaluate performance.

Element 12: Make adjustments as needed.

Multi-Year Forecast



Completing the multi-year forecast for key operating funds is a critical budgetary tool providing a multi-year view of revenues and expenditures and helping the City Council evaluate the impact of policy choices on the long-term fiscal health of the City. The General Fund (a ten-year forecast), Special Revenue, and Enterprise/Internal Service funds sections of this book include detailed discussions of five-year forecasts for key operating funds supported by special taxes, assessments, and fees. The forecasting model enables the City Council to act more strategically and to understand the future impact of current decisions.

Given the legal restrictions on raising new revenues for all new or increased taxes (Proposition 218), it is particularly important to understand the long and short-term fiscal impact of policy decisions.

- What are the long-term fiscal consequences of employee pay and benefit policies?
- What are the long-term impacts of continuing to defer maintenance?
- Should voters be asked to approve a tax increase to support Storm Water infrastructure improvements?

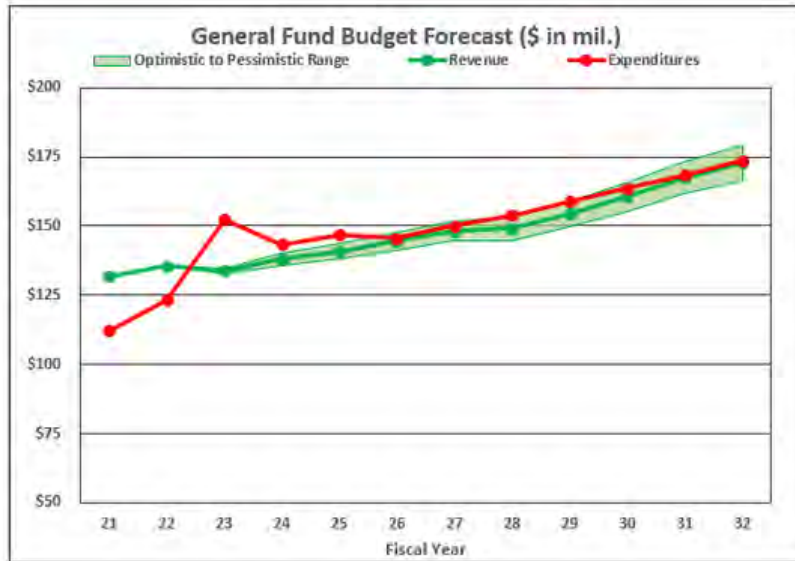
The multi-year forecast also serves to identify potential future issues that require fiscal planning. Early planning for changes in baseline expenditures is critical to ensuring continued financial stability for the organization. A variety of assumptions and factors drive the forecast, such as labor costs, inflation, potential recession, Federal and state regulatory requirements, statewide initiatives, short-term tax shortfalls, and unforeseen emergencies. These assumptions impact revenue and expenditure projections and variations can cause wide swings in budget balancing strategies.

The table below summarizes projected General Fund revenues compared to expenditures during this time period as well as estimated surpluses or deficits. Please note though that this is only one possible future for the City based on the assumptions to be detailed below and future year trending based off of those assumptions. Should actions be taken to reduce expenditures beyond any measures taken to date, revenues increase through new or modified sources, or the economy recovers more quickly or more slowly than expected, actual results could deviate from projected results, which are based upon best data as of today.

Fiscal Years 2023-24 through 2031-32
(Dollars in millions)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
	Proposed	Proposed	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 72.9	\$ 67.6	\$ 61.7	\$ 60.7	\$ 58.7	\$ 53.9	\$ 49.4	\$ 46.4	\$ 45.3
Total Revenues	\$ 138.0	\$ 140.9	\$ 144.5	\$ 148.2	\$ 149.0	\$ 154.3	\$ 160.6	\$ 167.4	\$ 172.9
Total expenditures	\$ 143.3	\$ 146.8	\$ 145.5	\$ 150.1	\$ 153.8	\$ 158.8	\$ 163.6	\$ 168.5	\$ 173.6
Operating Surplus/(Shortfall)	\$ (5.3)	\$ (5.9)	\$ (1.0)	\$ (1.9)	\$ (4.9)	\$ (4.5)	\$ (3.0)	\$ (1.1)	\$ (0.7)
Ending Fund Balance	\$ 67.6	\$ 61.7	\$ 60.7	\$ 58.7	\$ 53.9	\$ 49.4	\$ 46.4	\$ 45.3	\$ 44.6

The projection information is also depicted in the chart below as a summary forecast of the city's revenue and expenditure trends over the next ten years. Revenues will be impacted by economic conditions and other factors, resulting in a range depiction in the chart.



Inflation

Inflation is an important factor, directly impacting City revenues and expenditures. Inflation-sensitive revenue, such as sales and business license taxes, make up a significant portion (45%) of the General Fund budget.

Inflation in the Bay Area has increased on the average of 3.0% over the last five years.

CONSUMER PRICE INDEX (CPI)
Annual average change from previous year

Year	% Increase
2011	2.6
2012	2.7
2013	2.2
2014	2.8
2015	2.6
2016	3.0
2017	3.2
2018	3.9
2019	3.3
2020	1.8
2021	1.6
2022	5.2
2023	5.3
5-Year Average	3.4

Source: U.S. Department of Labor Statistics for Consolidated Metropolitan Statistical Area covering San Francisco-Oakland-San Jose

Changes in funding for many revenues include adjustments consistent with changes in Bay Area inflation. The latest 2022 CPI of 4.9% marks a noticeable increase in the CPI rate over the past two years.

The established growth index for the 9-1-1 Emergency Communication Access Tax, Emergency Medical Services Tax, and the Business License Tax is the CPI change of 4.9% for 2023-24.



Other Budget Impacts

General Liability

The City's Self Insured Retention (SIR) through the California Joint Powers Risk Management Authority (CJPRMA) risk pool was increased from \$500,000 to \$750,000 for claim incidents occurring on or after July 1, 2022. Therefore, claims in excess of \$750,000 will be covered by CJPRMA as per the Memorandum of Coverage. The City expects this SIR to increase at the end of 2021-22, given the inflationary pressures on the insurance industry.

The CJPRMA has a membership of almost 100 agency jurisdictions, including the City of San Leandro. The biennial budget includes \$1,000,000 in funding for General Liability claim Settlement/Judgements in each fiscal year. These costs are forecast to remain level in subsequent years.

Debt Service Payments

Debt Service payments are based upon established debt payment schedules for General Fund debt and loans, Special Assessment Funds Debt, Water Pollution Control Plant debt, Successor Agency debt, Shoreline Enterprise Fund debt, and San Leandro Public Financing Authority debt. These debt payment schedules were used for the forecast projections of debt service in subsequent years.



Staffing



Salary Adjustments

The multi-year forecast includes salary adjustments for all labor groups between 3.25% and 4.00% through 2024-2025. The Confidential and SLCEA bargaining groups contracts expire December 31, 2024. The SLMO, SLPOA, and SLPMA bargaining groups all have contracts expiring on June 30, 2028.

Medical Insurance

Medical and dental insurance costs include estimated increases. The multi-year forecast includes a 4% rate increase through 2028-29.

Retiree Medical Insurance

In August 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting for Employers for Post-employment Benefits other than Pensions (GASB 45 – OPEB)* – effective July 1, 2007 for San Leandro. This standard requires government employers to account for post-employment benefits other than pensions during an employee's employment service with the City, instead of during retirement on a "pay-as-you-go" basis. The City complies with this requirement. The forecasts reflect \$950,000 in 2021-22 through 2028-29 in retiree medical insurance costs using the pay-as-you-go basis.

Retirement Plan Costs (CalPERS)

Retirement rates continue to represent one of the most significant citywide budgetary pressures. The California Public Employees' Retirement System (CalPERS) is a defined benefit pension plan funded by a combination of employee contributions that are set by statute and employer contributions that fluctuate from year to year based on an annual actuarial valuation performed by CalPERS. An outside actuary has reviewed the City's rates and advises the City on the funded status of the plans and projects employer rates for future years.

On January 1, 2013 the Public Employees' Pension Reform Act of 2013 (PEPRA) took effect. In addition to creating new retirement formulas for newly hired members PEPRA also effectively closed all existing active risk pools to new employees. The forecast for pension costs include this new requirement.

In June 2012, Governmental Accounting Standards Board (GASB) issued pronouncements for pension plan financial reporting in GASB 67 and GASB 68. The City of San Leandro complies with the new GASB 68 reporting requirements.

Beginning in fiscal year 2013-14, all City staff agreed to contribute to the CalPERS employee's portion of the pension plan. Safety plan staff fully pay the employee's portion of 9% as of July 1, 2015 and Non-safety staff fully pay the employee's portion of 8% as of July 1, 2015, as per the labor agreements. Additionally, Safety plan staff contributes to the employer's portion of 1% in 2017-18, 2% in 2018-19 and 3% per year for subsequent years, with an increase in wage rates to offset this contribution.

In August 2018, the City received its CalPERS employer contribution rates for fiscal years 2019-20 through 2024-25, effective July 1, 2019. Rates have increased due to prior year portfolio losses and a change in actuarial assumptions by CalPERS. The CalPERS circular updates rates based on revised discount rates. The new rates went into effect July 1, 2020. Therefore, the adopted rates for the City's Miscellaneous plan (all non-sworn employees) increased by 6.25% in 2020-21 and the City's Safety plan rates increased by 8.63% in 2020-21. The 2021-22 budget includes the pre-paid adjusted PERS rates applied to the classic plans for Miscellaneous and Safety, as well as the Safety PEPRA plan. The pre-paid PERS rates are used in the forecast models.



Miscellaneous Plan	Employer Rate	Change	Safety Plan	Employer Rate	Change
2017-18	31.70%	8.93%	2017-18	54.80%	13.22%
2018-19	33.50%	5.68%	2018-19	62.26%	13.61%
2019-20	37.10%	10.75%	2019-20	69.41%	11.48%
2020-21	39.42%	6.25%	2020-21	75.40%	8.63%
2021-22	44.20%	12.13%	2021-22	82.85%	9.88%
2022-23	46.46%	5.10%	2022-23	87.80%	5.97%
2023-24	47.24%	1.68%	2023-24	89.82%	2.30%
2024-25	48.21%	2.05%	2024-25	91.70%	2.10%
2025-26	45.77%	-5.05%	2025-26	91.84%	0.15%
2026-27	46.07%	0.64%	2026-27	91.80%	-0.05%

Workers' Compensation

The City is 100% self-insured for Workers' Compensation. The biennial budget includes \$1,200,000 for workers' compensation claim Settlements/Judgments in each fiscal year. The City historically budgets for workers' compensation on a pay-as-you go basis; with the fund remaining fully funded based on an "expected" confidence level as ascertained by the City's outside actuary. Workers' Compensation rates are calculated on payroll.



All Funds Summary of Positions By Department

Positions	FY2021	FY2022	FY2023	FY2024	FY2025
Administrative Assistant III	1	1	1	1	1
City Council	6	6	6	6	6
Mayor	1	1	1	1	1
Total City Council	8	8	8	8	8
Administrative Analyst I	1	1	0.5	0	0
Administrative Assistant III	1	1	1	1	1
Administrative Specialist I	0	0	0	1	1
Administrative Specialist II	1	1	0.75	0	0
Administrative Specialist III	0	0.75	0.75	1	1
Assistant City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
City Manager	1	1	1	1	1
College Intern	0.47	0.47	0.47	0.47	0.47
Deputy City Clerk	1	1	1	1	1
Deputy City Manager	1	1	2	2	2
Emergency Services Specialist	0	1	1	1	1
Executive Assistant to the City Manager	0	0	0.25	1	1
Management Analyst II	0	1	1	1	1
Office Assistant II	0	0	0	1	1
Public Information Officer	0	0	0.5	1	1
Senior Management Analyst	0	1	1	1	1
Total City Manager's Office	8.47	12.22	13.22	15.47	15.47
Administrative Assistant II	1	2	2	1	1
Administrative Assistant III	1	1	1	1	1
Administrative Specialist III	1	0	0	1	1
Assistant Community Development Director	0	1	1	1	1
Assistant Planner	1	1	1	1	1
Associate Engineer	1	1	1	0	0
Associate Planner	1	1	1	2	2
Building Inspector	2	2	2	2	2
Chief Building Official	1	1	1	1	1
Code Enforcement Officer	1	1	1	0	0
Code Enforcement Officer II	0	1	1	2	2
Code Enforcement Supervisor	1	1	1	1	1
College Intern	0.17	0.17	0.17	0.48	0.48
Community Development Director	1	1	1	1	1
Economic Development Manager	1	1	1	1	1
Housing Manager	0	0	1	1	1
Permit Center Coordinator	1	1	1	1	1
Permits Clerk	0	1	1	2	2
Permits Technician	3	3	3	3	3
Plan Check Engineer	0	0	0	0	1
Planning Manager	1	1	1	1	1
Principal Planner	1	0	0	0	0
Project Specialist I	1	2	2	3	3
Project Specialist II	1	1	2	2	2



Positions	FY2021	FY2022	FY2023	FY2024	FY2025
Senior Building Inspector	1	1	1	1	1
Senior Engineer	1	1	0	0	0
Senior Planner	2	2	2	2	2
Senior Project Specialist	1	1	1	1	1
Supervising Building Inspector	1	1	1	1	1
Total Community Development	27.17	30.17	31.17	33.48	34.48
Administrative Specialist III	0	0	0	1	1
Total CPRB	0	0	0	1	1
Administrative Analyst II	1	1	0	0	0
Administrative Assistant II	2	2	2	2	2
Administrative Assistant III	2	2	2	1	1
Assistant Engineer	2	2	2	2	2
Associate Engineer	10	10	10	11	10
City Engineer	1	1	1	1	1
College Intern	1.92	1.92	1.92	1.92	1.92
Engineering and Transportation Director	1	1	1	1	1
Engineering Inspector	5	5	5	6	6
Engineering Manager	1	1	1	1	1
Management Analyst I	0	0	0	1	1
Principal Engineer	1	1	0	0	0
Senior Engineer	3	3	3	4	4
Senior Engineering Aide	3	3	3	3	3
Senior Management Analyst	1	1	1	1	1
Supervising Engineering Inspector	1	1	1	1	1
Total Engineering & Transportation	35.92	35.92	33.92	36.92	35.92
Account Clerk	3	3	3	3	3
Accountant I	1.75	1.75	1.75	3	3
Accountant II	1	1	1	2	2
Administrative Assistant III	1	1	1	0	0
Administrative Specialist III	0.75	0	0	0	0
Assistant Finance Director	1	2	2	1	1
Finance Analyst	0	1	1	1	1
Finance Director	1	1	1	1	1
Finance Manager	1	1	1	1	1
Finance Supervisor	0	0	0	1	1
Payroll Specialist	1	1	1	1	1
Purchasing Technician	1	1	1	1	1
Senior Account Clerk	2	2	2	3	3
Total Finance	14.5	15.75	15.75	18	18
Administrative Assistant II	0.53	0	0	1	1
Administrative Assistant III	1	0.53	0.53	0.25	0.25
Human Resources Analyst	1	1	1	3	3
Human Resources Director	0	1	1	1	1
Human Resources Manager	1	0	0	0	0
Human Resources Technician	2	3	3	4	4
Office Assistant III	0.17	0.17	0.17	0	0



Positions	FY2021	FY2022	FY2023	FY2024	FY2025
Senior Human Resources Analyst	1	2	2	3	3
Total Human Resources	6.7	7.7	7.7	12.25	12.25
Administrative Assistant II	2	2	2	2	2
Administrative Assistant III	0.5	0.5	0.5	1	1
Administrative Specialist III	2	2	2	2	2
Human Services Director	1	1	1	1	1
Human Services Manager	1	1	1	1	1
Recreation Leader	0.16	0.16	0.16	0	0
Recreation Specialist I	0.48	0.48	0.48	0.95	0.95
Recreation Specialist II	0.82	0.82	0.82	1.25	1.25
Recreation Supervisor II	1	1	1	1	1
Total Human Services	8.96	8.96	8.96	10.2	10.2
Administrative Assistant I	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Assistant Information Technology Manager	1	1	0	0	0
Audio-Visual Services Operator	0.12	0.12	0.12	0	0
Chief Technology Officer	1	1	1	1	1
College Intern	0	0.48	0.48	0.48	0
Information Services Specialist	1	1	1	1	1
Information Systems Application Specialist	1	1	1	1	1
Information Systems Support Technician	0	0	2	3.48	3.48
Information Technology Manager	0	0	1	2	2
Innovation Technology Analyst	1	1	1	3	3
Office Assistant III	0.48	0.48	0.48	0	0
Systems Analyst	2	2	2	2	2
Total Information Technology	9.6	10.08	12.08	15.96	15.48
Administrative Assistant I	0.5	0	0	0	0
Administrative Assistant III	1	1	1	1	1
Assistant Library Director	0	1	1	1	1
Librarian	7.08	8.08	8.39	9.8	10
Library Aide	0	0	3.33	2.2	2.2
Library Assistant	2	2	2	2	2
Library Clerk	6.06	6.06	6.06	6.06	7
Library Director	1	1	1	1	1
Library Services Manager	1	0	0	0	0
Library Security Aide	1.84	1.84	1.84	2.48	2.5
Maintenance Aide	1.44	1.44	1.44	1.21	1.21
Management Analyst II	0	0	0	1	1
Museum Curator	0	0	0.35	0.48	0.5
Office Assistant I	3.6	3.6	0	0	0
Project Literacy Coordinator	1	1	1	0	0
Senior Librarian	4	4	4	4	4
Senior Library Assistant	3.73	4.21	6.21	6.44	6.5
Total Library	34.25	35.23	37.62	38.67	39.91
Administrative Assistant II	1	1	1	1	1
Administrative Assistant III	0	0	0	1	1



Positions	FY2021	FY2022	FY2023	FY2024	FY2025
Administrative Specialist - Police	2	2	2	2	2
Administrative Specialist I	1	1	1	1	1
Assistant Police Chief	0	1	1	1	1
College Intern	0.46	0.94	0.94	0.94	0.94
Crime Analyst	1	1	1	1	1
Crime Prevention Specialist	0	1	1	1	1
Emergency Services Specialist	1	0	0	0	0
Management Analyst II	0	0	0	1	1
Police Business Manager	1	1	0	0	0
Police Captain	2	1	1	2	2
Police Chief	1	1	1	1	1
Police Lieutenant	5	5	5	5	5
Police Officer	70	70	70	70	70
Police Sergeant	12	12	12	12	12
Police Service Technician II	14	10	10	10	10
Police Services Aide	2.47	0	0	0	0
Police Services Supervisor	0	2	2	2	2
Police Support Services Manager	1	1	1	1	1
Property Clerk	3	3	3	3	3
Public Safety Dispatcher	12	12	12	12	12
Public Safety Dispatcher Supervisor	2	2	2	2	2
Records Clerk	0	5.47	5.47	5.47	5.47
Senior Management Analyst	0	0	1	1	1
Senior Public Safety Dispatcher	2	2	2	2	2
Senior Police Services Technician	2	0	0	0	0
Total Police	135.93	135.41	135.41	138.41	138.41
Administrative Analyst I	2	1	0	0	0
Administrative Analyst II	2	1	0	0	0
Administrative Assistant II	2.48	1.48	1.48	1.48	1.48
Administrative Assistant III	1	2	2	2	2
Administrative Specialist III	1	1	1	2	2
Assistant Public Works Director	0	0	1	1	1
Building Supervisor	1	1	1	1	1
Collection Systems Maintenance Supervisor	1	1	1	1	1
Collection Systems Maintenance Worker II	6	6	6	6	6
College Intern	0.7	0.7	0.7	1.18	1.18
Deputy Public Works Director	1	1	0	0	0
Electrician I	1	1	1	1	1
Electrician II	1	1	1	1	1
Environmental Protection Specialist II	4	4	4	4	4
Environmental Services Supervisor	1	1	1	1	1
Equipment Mechanic	2	2	2	2	2
Facilities Maintenance Worker I	3	3	3	4	4
Facilities Maintenance Worker II	2	2	2	2	2
Facilities Maintenance Worker III	0	0	1	1	1
Fleet Supervisor	1	1	1	1	1
High School Intern	0.18	0.18	0.18	0.18	0.18
HVAC Mechanic I	1	1	0	0	0
Laboratory Supervisor	1	1	1	1	1



Positions	FY2021	FY2022	FY2023	FY2024	FY2025
Laboratory Technician II	2	2	2	2	2
Maintenance Aide	10.15	10.15	10.15	10.15	10.15
Maintenance Mechanic II	6	6	6	6	6
Maintenance Worker - Entry	0	6	6	2	2
Management Analyst II	0	0	1	1	1
Park Maintenance Worker I	7	7	7	6	6
Park Maintenance Worker II	2	2	2	3	3
Park Maintenance Worker III	1	1	1	1	1
Park Supervisor	1	1	1	1	1
Plant Electrical and Instrumentation Technician II	1	1	1	1	1
Plant Maintenance Supervisor	1	1	1	1	1
Plant Maintenance Worker	1	1	1	1	1
Plant Operations Supervisor	1	1	1	1	1
Plant Operator - Lead	6	6	6	6	6
Plant Operator II	5	5	5	5	5
Public Works Director	1	1	1	1	1
Public Works Services Manager	0	0	0	1	1
Recreation Specialist III	0	0	0.29	0.36	0.36
Senior Management Analyst	0	0	1	1	1
Street Maintenance Worker I	8	10	8	10	10
Street Maintenance Worker II	6	6	6	7	7
Street Maintenance Worker III	3	3	3	3	3
Street Supervisor	2	2	2	2	2
Supply Maintenance Worker	1	0	0	0	0
Traffic Supervisor	1	1	1	1	1
Tree Trimmer I	2	2	2	2	2
Tree Trimmer II	2	2	2	2	2
Water Pollution Control Manager	1	1	1	1	1
Total Public Works	106.51	111.51	109.8	112.35	112.35
Administrative Assistant I	0	0	0	2	2
Administrative Assistant III	0.5	0.5	0.5	0	0
Lifeguard	0	0	0	11.25	11.25
Recreation Leader	14.7	14.7	14.7	3.45	3.45
Recreation Services Manager	1	1	1	1	1
Recreation Specialist I	10.23	10.23	10.23	10.23	10.23
Recreation Specialist II	4.55	4.55	4.55	4.55	4.55
Recreation Specialist III	0.3	0.3	0.3	0.3	0.3
Recreation Supervisor II	4	4	4	4	4
Total Recreation	35.28	35.28	35.28	36.78	36.78
Grand Total	431.29	446.23	448.91	477.49	478.25



Financial Policies



The guiding principles of the City's budget development process are financial and operational policies. These policies promote and ensure organizational continuity, consistency, transparency, and responsibility from year to year. This section identifies some of the major short and long-term planning documents, financial and operational policies, and fiscal management tools that the City of San Leandro employs in order to guarantee fiscal and programmatic integrity and to guide the development of the City's Biennial Budget.

Budget Control Policies

Appropriations of fiscal resources are the responsibility of the City Council and City Manager.

Appropriations requiring Council action include:

- Expenditures from reserves or designated fund balances.
- New appropriations, not approved in the adopted budget.
- Transfers between funds.
- Any contract included in the budget that will cost more than \$50,000 shall be executed by the City Manager only upon approval of the City Council granted at one of the Council meetings.

Appropriations requiring City Manager action include:

- Grant funds received during the fiscal year as a result of a grant application approved by the City Council are appropriated for the purposes for which the grant has been approved. Such appropriation includes authorization for the City Manager to expend such monies, and for the Finance Director to make payments in accordance with the terms and conditions and for the purposes of the grant.

City Departments perform the following budgetary control functions:

- Review purchase transactions and payment requests for compliance with City regulations, rules, and budgetary limits.
- Administer the City's payment system to review, process, and pay purchasing transactions and expense claims.
- Receive and deposit all City receipts, which are invested by the Finance Director.
- Maintain records for all these transactions and their effect on cash balances.
- Maintain a position control system, based on the budget to control staffing.
- Administer the City's payroll system to process personnel transactions and to review and pay personnel expenses.

Quarterly financial reports on budget performance are reviewed by department managers and staff to identify budget problems and recommend corrective action.

Legal control of the budget is at the fund level, while supervisory control is maintained at the department level. Grant funds are reviewed by project managers at the project level. All City purchase orders are centrally reviewed by Finance staff prior to issuance to determine if funds are budgeted and available.

Adjustment to the Adopted Budget Policy

Per the City Charter, Section 515, "After the conclusion of the public hearing, and not later than June 30, the Council by resolution shall adopt the budget with such revisions as it deems necessary. A copy of the adopted budget shall be available for inspection in the office of the City Clerk."

In order to accomplish the mandate, the City Manager presents a mid-year fiscal review to the City Council, typically held between January and March. This review includes needed adjustments to personnel and non-personnel budgets that have been identified by staff since the adoption of the budget, whether before or after the Mid-year Review, the City Council may amend or supplement the budget by motion adopted by the affirmative votes of at least five members so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

The Biennial Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. To ensure that the expenditures of each Department do not exceed the departmental appropriation, expenditures for each Department are legally limited to the amounts authorized by the City Council in the budget document, plus carryover amounts and supplement appropriations individually approved by the City Council. The City Manager is legally authorized to transfer budgeted amounts between Departments within the same fund, and accounts within the same Department over the course of a fiscal year. Transfer of appropriations between funds and increased appropriations must be authorized by the City Council. Thus expenditures may not legally exceed budgeted appropriations at the Department level within a fund. City Council approval is also required for all transfers from unappropriated fund balances or contingency reserves.



Continued/Carryover Appropriations Policy

The City's Municipal Code states that all unexpended or unencumbered appropriations shall lapse at the end of the fiscal year, except for appropriations for capital projects that are required for the completion of the approved project for not more than five fiscal years. Other encumbered funds from the previous fiscal year are carried over to the current fiscal year through a list of continued appropriations.

Proposition 4 (Gann) Appropriation Limit

Article 13-B of the California Constitution was added by the November 1979 passage of the Gann Initiative. This legislation mandated that California Cities must compute an Appropriation Limit, which places a ceiling on the total amount of tax revenues that the City can appropriate annually. The legislation also provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

Multi-Year General Fund Financial Plan Long Term Forecast Practice

The City's Multi-Year General Fund Financial Plan Long Term Forecast projects the fiscal health of the City's funds and allows management to understand the fiscal gaps that may exist between revenue projections and projected expenditure requirements. The forecast and underlying assumptions and methodology are clearly stated, available and referenced in the final budget document. In this way, policymakers can issue directives that range from maintaining the status quo to closing the gap between revenues and expenditures. The City Manager's Budget Directive is largely based on the information drawn from the plan data, as is the Mid-Year Budget Review.

Revenue estimates are prepared through an objective, analytical process based on year-to-date trends, prior years' data, and anticipated one-time adjustments. In all instances, the City provides reasonable revenue projections to prevent undue or unbalanced reliance on certain revenues and to ensure the ability to provide ongoing services.

In order to improve future forecasting, staff will analyze the variances between previous forecast and actual amounts. The variance analysis will consider the factors that influence revenue collections, expenditure levels and forecast assumptions. The forecast also includes a fund balance calculation.

Balanced Budget Policy

The City's policy is to adopt a balanced budget, which means that planned expenditures do not exceed planned funds available. Available funds may include the use of fund balances on hand, provided that in the case of General Fund the available fund balance does not drop below the 20 percent level required by City Council Reserve Guidelines detailed below.

City Council Reserve Policy

The City Council has earmarked an amount equivalent to 20 percent of the General Fund expenditure budget for an Economic Uncertainty Reserve. This reserve is intended to provide a cushion against fluctuations in revenue and expenses.

One Time Resources Policy

The City's policy is to avoid the use of one time revenues to fund ongoing operations, though when considered as part of the City's Multi-Year All Fund Financial Long Term Plan, use of one time revenue may be appropriate to bridge short-term gaps in available resources.

Debt Management Policy

The California Constitution required that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15 percent of total adjusted assessed valuation of all the real and personal property within the City. Currently, the City's total General Obligation Debt is significantly below its debt limit. The City also carries bonded debt secured by specific revenue sources, and Certificates of Participation secured by interests in City assets. The debt management policy establishes parameters to be considered before debt issuance such as:

- Purposes for which the debt may be issued shall be determined
- Legal debt limitations, including limitations on the pledge of the issuer's general credit shall be calculated and these limits are generally set for legal, public policy and financial reasons
- Before issuance of debt the debt structuring practices shall be considered
- Additional consideration shall be given to credit objectives such as specific credit ratings, benchmarks, debt ratios and other affordability targets



- Authorized methods of sale shall be considered
- Method of selecting outside finance professionals shall be consistent with the City's procurement practices
- Refunding of debt calculation
- Primary and secondary market disclosure practices
- Compliance with federal law provisions such as arbitrage requirements
- Integration of capital planning and debt financing activities
- Investment of bond proceeds

Risk Management Practice

Fund 689 has been established to fund the costs tied to the liability and property damage insurance, worker's compensation, and risk management programs. The City is self-insured and is a member of the California Joint Powers Risk Management Authority. The City's self-insured retention amount is currently \$500,000. The Risk Manager allocates 50% of all related program costs to City Departments based on budgeted total employee count. The remaining 50% of all program costs get allocated based on, at minimum, a five year claims experience for each department.

Cash/Investment Management Policy

One of the City's highest fiscal management priorities is maintaining the value of its cash and investment assets. The City values its cash and investment in accordance with the provisions of Government and Accounting Standards (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools (GASB 31), which requires governmental entities, including governmental external investment pools, to report certain investments at fair value in the statement of net assets/balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. Fair value is determined using published market prices.

The City of San Leandro's investment policy is reviewed and approved by the City Council annually on or before June 30 to ensure that the City is complying with State Government Code regulations. The City's investment policy objectives are safety, liquidity, yield, and investments are made to bear in mind the responsibility of City government to its citizens. Alternative investments which enhance the quality of life are given full considerations.

Oversight and Internal Controls Practices

The Finance Director implemented a system of internal controls to prevent losses of public funds arising from fraud, employee error and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City. These controls include:

- Separation of duties
- Control of collusion
- Custodial safekeeping
- Separating transaction authority from accounting and recordkeeping
- Clear delegation of authority
- Minimizing the number of authorized investment officials
- Documentation of transactions and strategies
- Ethical standards

Revenue Enhancements and Setting of Charges and Fees Policy

The City of San Leandro maintains the use of charges and fees as a method of funding governmental services. The policy establishes the charge and fee setting process which includes the following:

- Recovery of costs providing goods and services
- Annual review of the master fee schedule to update factors used in the development of fees and charges such as inflation, other cost increases, and current competitive rates
- Information of the master fee schedule is made available to the public which includes basis for fee and charge changes, amount of proposed changes and the adoption of said charges and fees
- Staff regularly assesses the cost and feasibility of collection and recovery for specific services
- Use of service charges and fees as a major source of funding is appropriate when the services are similar to private sector services, there is a direct relationship between the amount paid and the level and cost of service provided, the service is used to discourage waste of City services such as false alarms, and the service is regulatory in nature such as building permits and plan checks
- Four concepts are used when developing fees and charges:
 - Revenues should not exceed reasonable costs of providing service
 - Cost recovery should include direct costs, and administrative costs such as accounting, personnel, data processing, insurance, etc.
 - Simplistic method of assessing and collecting fees to reduce collection costs
 - Annual review and adjustments to include Bay Area CPI increase, salary increases or other multipliers based on the cost of providing services



Capital Assets Practices

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated capital assets are valued at their estimated fair market value on the date donated. City policy has set the capitalization threshold for reporting capital assets at \$7,500. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Buildings: 50 years
- Improvements Other Than Buildings: 20 years
- Machinery and Equipment: 5-15 years
- Licensed Vehicles: 3-15 years
- Infrastructure: 20-50 years

In June 1999, the GASB issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with GASB Statement No. 34, the City included all infrastructures into the 2015-16 Basic Financial Statements.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, sewer, and park lands. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping, and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Interest accrued during capital assets construction, if any, is capitalized for the business-type and proprietary funds as part of the asset cost.

For all infrastructure systems, the City elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. Original costs were developed in one of three ways: (1) historical records; (2) standard unit costs appropriate for the construction/acquisition date; or (3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, un-recovered cost method was computed using industry-accepted life expectancies for each infrastructure subsystem. The book value was then computed by deducting the accumulated depreciation from the original cost.

Governmental Funds

The funds through which most governmental functions are typically financed.

Governmental Funds include:

- **General Funds:** Accounts for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds:** Accounts for the proceeds of specific revenue sources (other than those for major capital projects) that are restricted legally to expenditure for a specific purpose.
- **Capital Project Funds:** Accounts for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary and trust funds).
- **Debt Service Funds:** Account for the accumulation of resources for and the retirement of general long-term debt principal and interest.

General Funds

010 - General Fund: The general fund is used for all general revenues of the City not specifically levied or collected for other City funds and related expenditures.

Special Revenue Funds

120 - Development Fee for Street Improvements Funds (DFSI): Accounts for development fee assessments levied to provide partial funding of street and traffic improvement associated with commercial and residential growth.

122 - Park Development Fee Fund: Accounts for development fee assessments levied to provide for the acquisition and/or creation of new parks and park facilities that result from residential growth.

123 - Underground Utilities Fee Fund: Accounts for utility conversion project assessments levied to provide for the placement of overhead utilities underground. Assessments shall be expended only for the expansion of, maintenance of, or construction of Underground Utility Districts and facilities.

132 - Parking Operations Fund: Accounts for revenues from parking meters and parking lot operations and for the maintenance costs for the Downtown Parking Structure and various other public parking locations.

140 - Gas Tax Fund: Accounts for subventions received from State gas tax allocations and are restricted to uses related to local streets and highways, construction and improvements, and maintenance and repairs.

141 - Measure BB: Accounts for revenues from an additional one-half percent transportation sales tax administered by the Alameda County Transportation Authority (ACTA) for streets, bicycle and pedestrian safety, to reduce traffic congestion, improve air quality, and construction and maintenance for 30 years beginning April 1, 2015

142 - Gas Tax (Section 2103) Fund: Accounts for funds previously received under Proposition 42 for annual funding of streets and roads now replaced with Gas Tax funds. There is not a change in the amount of funding or intended use, just a change in the funding source.

143 - Measure F (VRF): Accounts for the City's share of proceeds on a \$10 increase in Vehicle Registration fees originally approved by voters in November 2010 which is administered by Alameda County Transportation Authority for projects to reduce traffic congestion and vehicle-related pollution.

144 - Measure B/ACTC Transportation Fund: Accounts for revenues from the allocation of one-half percent transportation sales tax levied in Alameda County, and is restricted for uses related to street and highway maintenance and improvements.

146 - Asset Seizure Fund: Accounts for funds received from asset forfeiture and used for public safety purposes. Asset Seizure funds were previously reported under the General Fund and separated as of 2010-11.

147 - Heron Bay Maintenance District Fund: Accounts for special assessment funding for the ongoing maintenance of public facilities at the Heron Bay Development.

148 - Cherrywood Maintenance District Fund: Accounts for special assessment funding for the ongoing maintenance of public facilities at the Cherrywood Development.

149 - Prop 1B Fund: Accounts for Proposition 1B funds for safety improvements and repairs to local streets and roads.



150 - Grants Fund: Accounts for various grants from Alameda County, the State of California, and the Federal government to be expended for a specific purpose, activity, or facility.

165 - Community Development Block Grant Fund: An annual entitlement grant from the U.S. Department of Housing and Urban Development to fund public services, affordable housing, capital improvements, and economic development that primarily benefit low/moderate income persons.

166 - HOME Fund Grants: From the U.S. Department of Housing and Urban Development (via Alameda County) for eligible affordable housing activities and renovation programs.

167 - Housing In-Lieu: Accounts for assessments levied to provide for partial funding of low/moderate housing projects.

168 - Affordable Housing Asset Fund: Accounts for assets received from affordable housing activities from the former Redevelopment Agency's Low/Moderate Housing Fund and acts as its Successor Agency

170 - Business Improvement District Fund: Accounts for service fees charged to business owners to provide a shuttle service from BART to the west San Leandro businesses.

180 - Public Education & Government (PEG) Fund: This new fund accounts for user fees charged to cable television customers and is used to fund public education on government programs.

Capital Project Funds

210 - Capital Improvement Projects Fund: Accounts for financial resources to be used for the acquisition of construction of major capital facilities other than those financed by proprietary and special revenue funds.

240 - Cherrywood Improvement Project: Accounts for certain infrastructure construction of the Cherrywood development

241 SL Hillside Geological Abatement: Accounts for the finances of the collaboration between the City and the Geological hazardous Abatement District (GHAD).

Proprietary Funds

The funds used to account for a government's business-type activities, activities supported in part by fees or charges.

Proprietary Funds include:

- **Enterprise Funds:** Account for activities for which a fee is charged to external users for goods and services.
- **Internal Service Funds:** Account for the financing of goods and services provided by one fund, department, or agency to other funds, departments, or agencies of the financial reporting entity, or to governments, on a cost reimbursement basis.
- **Capital Project Funds:** Accounts for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary and trust funds).
- **Debt Service Funds:** Account for the accumulation of resources for and the retirement of general long-term debt principal and interest.

Enterprise Funds

593 - Water Pollution Control Plant: Account for the operation, maintenance and replacement of the City's Water Pollution Control Plant, lift stations, and the sanitary sewer system, which follows operational guidelines dictated by State and Federal regulations.

594 - Environmental Services: Accounts for the regulatory activities associated with hazardous materials, recycling (AB 939), storm water runoff, and industrial wastewater.

596 - Golf Fund: Accounts for the operation and maintenance of the golf course and related improvements. The fund is subsumed under F597 for accounting purposes.

597 - Shoreline: Accounts for the operation and maintenance of the marina berthing and recreational areas and related improvements, the golf course complex, and the Heron Bay marshland.

598 - Storm Water Utility: Accounts for all activities related to street cleaning and storm water runoff as required by State and Federal mandates.

Internal Service Funds

687 - Building Maintenance: Accounts for the cost of operating and providing maintenance and repair and minor modifications to the various City buildings.

688 - Information Technology: Accounts for automated information processing activities, including maintenance, enhancements and the acquisition of new computers, telephone, cable television, telecommunication systems, GIS, and Central Services.

689 - Self Insurance: Accounts for insurance costs and related charge-backs to various departments; coverage includes protection against claims and losses for public liability, workers' compensation, unemployment insurance, and City property.

690 - Equipment Maintenance: Accounts for the cost of operations, maintenance, and depreciation for the City's automotive and equipment fleet.

148 - Cherrywood Maintenance District Fund: Accounts for special assessment funding for the ongoing maintenance of public facilities at the Cherrywood Development.



Successor Agency

Accounts for winding down the affairs of the Redevelopment Agency are subject to the review and approval of the local Oversight Board and the State of California. The Successor Agency is obligated to prepare a Recognized Obligation Payment Schedule (ROPS) every six months, as long as there are enforceable obligations of the former RDA. The City, as the Successor Agency, can only pay obligations listed on the ROPS.

970 - Successor Agency - Debt Service Fund: Accounts for repayment to the City for interest on advances and debt service on the tax allocation bonds and certificates of participation supported by the Recognized Obligation Payment Schedules (ROPs).

971 - Successor Agency - Redevelopment Obligation Retirement Fund: Accounts for repayment to the City for interest on advances and debt service on the tax allocation bonds and certificates of participation supported by the Recognized Obligation Payment Schedules (ROPs).

982 - Successor Agency - Joint Project Area Fund: Accounts for the administration costs, loan, CIP, and annual income transactions, as well as fund and asset transfers for the Joint Project Area Fund.



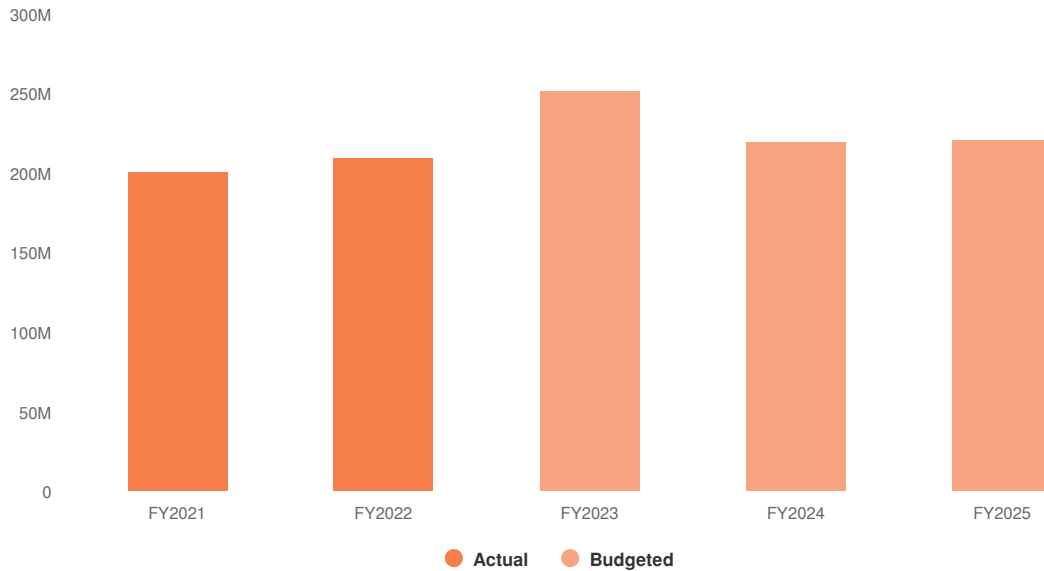
MAJOR FUNDING SOURCES



All City Revenue Summary

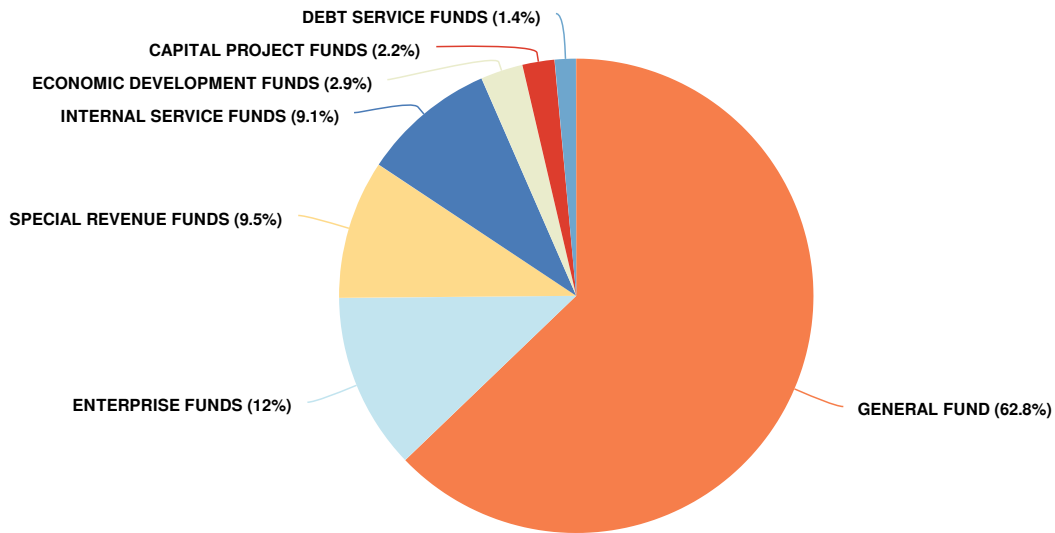
\$219,610,128 - \$32,619,587
(-12.93% vs. prior year)

All City Revenue Proposed and Historical Budget vs. Actual

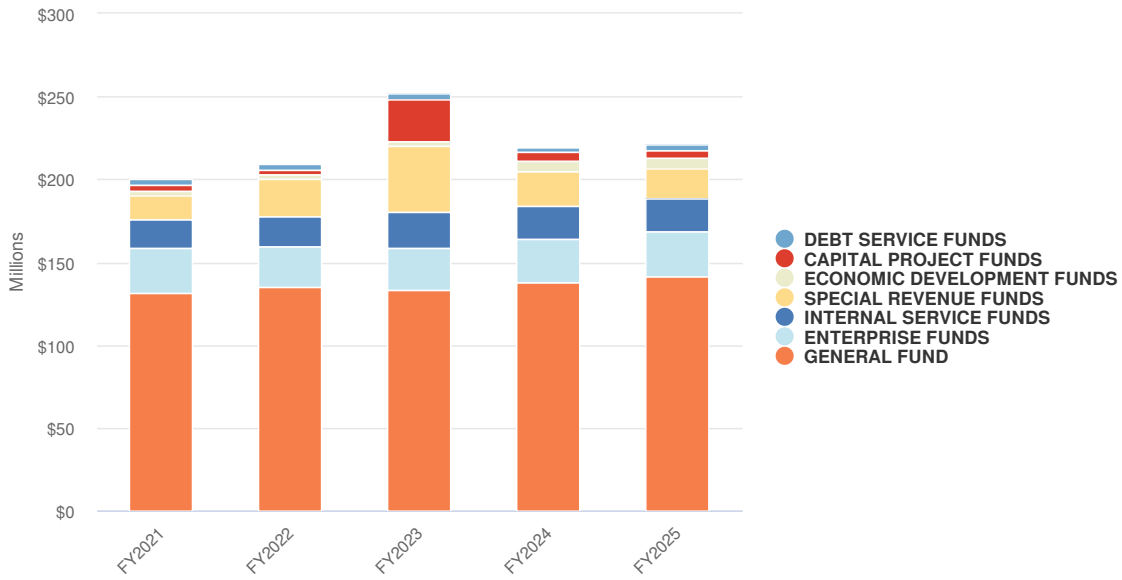


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND					
GENERAL FUND					
PROPERTY TAXES					
CURRENT YEAR SECURED	\$13,535,189	\$14,558,909	\$14,516,400	\$15,287,000	\$15,746,000
CURRENT YEAR UNSECURED	\$1,303,883	\$873,651	\$1,044,000	\$900,000	\$900,000
HOMEOWNERS' PROPERTY TAX EXEMPT	\$95,956	\$95,249	\$105,000	\$100,000	\$100,000
PROPERTY TAX - VLF SWAP	\$8,946,545	\$9,282,935	\$9,450,000	\$9,600,000	\$9,900,000
INTEREST & PENALTIES	\$60,953	\$75,685	\$100,000	\$100,000	\$100,000
PASS-THRU/RESIDUAL PROPERTY TAX	\$2,721,627	\$2,886,249	\$2,661,000	\$2,972,000	\$3,061,000
Total PROPERTY TAXES:	\$26,664,153	\$27,772,678	\$27,876,400	\$28,959,000	\$29,807,000
SALES AND OTHER TAXES					
SALES AND USE TAXES	\$35,473,464	\$40,298,669	\$41,000,000	\$40,575,600	\$41,650,720
SALES TAX/PUBLIC SAFETY	\$402,968	\$460,020	\$494,800	\$502,000	\$526,000
DOCUMENT PROP TRANSFER TAX (\$6/\$1,000)	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
FRANCHISES - PIPELINE	\$30,849	\$31,994	\$30,000	\$32,000	\$32,000
TRANSIENT OCCUPANCY TAX (14%)	\$395,831	\$685,026	\$515,000	\$690,000	\$700,000
SPECIAL ASSESSMENTS	\$1,080	\$1,080	\$1,200	\$1,000	\$1,000
UTILITY USERS TAX - ELECTRICITY & GAS	\$8,314,172	\$9,146,104	\$8,857,217	\$9,034,000	\$9,215,000
UTILITY USERS TAX - CABLE TV	\$739,642	\$752,450	\$769,372	\$761,700	\$754,000
UTILITY USERS TAX - TELEPHONE	\$1,644,085	\$1,586,243	\$1,246,060	\$996,000	\$976,000
EMERGENCY COMMUNICATION ACCESS FEE (911)	\$3,255,178	\$3,388,459	\$3,366,000	\$3,521,000	\$3,627,000
UTILITY USER'S TAX - PREPAID WIRELESS	\$98,613	\$98,154	\$477,909	\$439,000	\$404,500
UTILITY USER'S TAX - PREPAID 911	\$34,377	\$28,693	\$143,000	\$50,000	\$50,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FRANCHISE - ELECTRIC	\$664,934	\$663,548	\$535,000	\$625,000	\$650,000
FRANCHISE - GAS	\$249,005	\$284,438	\$235,000	\$250,000	\$260,000
FRANCHISE - CABLE	\$796,754	\$792,819	\$700,000	\$750,000	\$770,000
FRANCHISE - REFUSE	\$2,820,823	\$2,847,047	\$2,725,000	\$2,800,000	\$2,850,000
FRANCHISE - RECYCLING	\$388,312	\$401,609	\$240,000	\$350,000	\$360,000
FRANCHISE FEE -ORA LOMA	\$893,392	\$929,636	\$900,000	\$925,000	\$940,000
TRANSACTION & USE TAX	\$13,698,065	\$13,927,427	\$14,500,000	\$14,770,000	\$15,239,000
MOBILE TELEPHONY SERVICES SURCHARGE	\$23,973	\$17,250	\$43,000	\$25,000	\$25,000
CANNABIS ADD-ON TAX	\$1,129,780	\$897,145	\$1,000,000	\$849,720	\$900,000
Total SALES AND OTHER TAXES:	\$80,613,992	\$92,192,783	\$87,048,558	\$88,947,020	\$90,930,220
LICENSES & PERMITS					
BUILDING	\$2,394,011	\$2,714,532	\$2,800,000	\$3,000,000	\$3,000,000
MECHANICAL PERMITS	\$115,574	\$106,678	\$84,900	\$95,000	\$95,000
ELECTRICAL	\$204,550	\$202,848	\$135,000	\$200,000	\$200,000
OVERSIZE VEHICLES	\$28,758	\$23,258	\$40,000	\$40,000	\$40,000
ENCROACHMENT	\$27,420	\$37,159	\$30,000	\$38,000	\$38,000
BLDG - AUTOMATION UPDATE FEE	\$123,023	\$132,937	\$111,000	\$140,000	\$140,000
OTHER PERMITS	\$1,460	\$8,188	\$3,000	\$0	\$0
GRADING PERMIT	\$130	\$0	\$10,000	\$6,000	\$6,000
MICROFILMING	\$71,677	\$72,360	\$71,103	\$72,000	\$72,000
SIGNS	\$13,306	\$9,638	\$10,000	\$10,000	\$10,000
PLUMBING	\$53,662	\$70,461	\$50,000	\$50,000	\$50,000
RESIDENTIAL PARKING PERMITS	\$440	\$0	\$500	\$0	\$0
BUSINESS LICENSE ZONING	\$40,567	\$33,567	\$25,000	\$30,000	\$30,000
TOBACCO RETAILER'S LICENSE FEE	\$40,500	\$33,138	\$35,000	\$38,000	\$38,000
FIRE MISC PERMITS	\$70,240	\$50,977	\$50,000	\$50,000	\$50,000
BUSINESS IMPROVEMENT DISTRICT				\$400,000	\$400,000
BUSINESS LICENSES	\$5,898,566	\$6,309,045	\$5,830,000	\$6,100,000	\$6,100,000
DOG & OTHER ANIMAL LICENSES	\$8,093	\$7,476	\$15,000	\$15,000	\$15,000
AMUSEMENT DEVICE LICENSE	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000
LONG RANGE PLANNING FEE	\$17,879	\$17,565	\$150,000	\$160,000	\$160,000
BUSINESS LICENSE PENALTIES	\$249,947	\$210,928	\$150,000	\$175,000	\$175,000
CANNABIS DISPENSARY PERMIT FEE	\$87,500	\$122,590	\$105,000	\$120,000	\$120,000
Total LICENSES & PERMITS:	\$9,448,804	\$10,165,546	\$9,707,503	\$10,741,000	\$10,741,000
FINES, FORFEITURES & PENALTIES					
VEHICLE CODE FINES-CITY	\$181,229	\$132,748	\$125,000	\$125,000	\$125,000
VEHICLE CODE FINES-COUNTY	\$443,255	\$217,385	\$350,000	\$350,000	\$350,000
RED LIGHT SAFETY PROGRAM	\$564,680	\$158,326	\$0	\$0	\$0
PARKING VIOLATIONS-CITY/DMV	\$3,140	\$101,190	\$5,000	\$5,000	\$5,000
COURT FINES COLLECTED-COUNTY	\$26,868	\$20,198	\$100,000	\$100,000	\$100,000
CODE ENFORCE ADMINISTRATIVE	\$5,022	\$2,809	\$25,000	\$25,000	\$25,000
CD - CODE ENFORCEMENT	\$4,900	\$55,065	\$15,000	\$6,000	\$6,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
BUILDING CODE ENFORCMENT FEES & FINES	\$0	\$35,871	\$2,500	\$2,500	\$2,500
Total FINES, FORFEITURES & PENALTIES:	\$1,229,094	\$723,591	\$622,500	\$613,500	\$613,500
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$1,557,484	\$1,513,149	\$1,500,000	\$1,500,000	\$1,500,000
RENTS & CONCESSION	\$303,498	\$303,107	\$270,000	\$290,000	\$290,000
INTEREST INCOME-INTERFUND ADVANCES	\$335,621	\$324,052	\$243,686	\$240,000	\$240,000
INTEREST INCOME - LOANS	\$422,980	\$21,129	\$45,000	\$25,000	\$50,000
MARINA COMM CENTER RENT	-\$994	\$237,252	\$225,000	\$291,000	\$303,000
NET SWEEP INTEREST	\$0	\$0	\$4,000	\$4,000	\$4,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$1,304,015	-\$3,829,677	\$0	\$0	\$0
SENIOR CENTER RENT	\$10,435	\$64,416	\$195,000	\$154,000	\$160,000
LIBRARY MEETING ROOM RENTALS	\$0	\$468	\$16,000	\$1,000	\$1,000
SURLENE GRANT MEETING ROOM RENTAL			\$0	\$5,000	\$5,200
OFFICE SPACE RENTAL - CITY ATTORNEY	\$5,580	\$5,580	\$5,580	\$5,600	\$5,600
TELECOM LICENSING	\$110,413	\$79,657	\$60,000	\$70,000	\$70,000
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$1,441,002	-\$1,280,869	\$2,564,266	\$2,585,600	\$2,628,800
REVENUE FROM OTHER AGENCIES					
ST MOTOR VEH IN LIEU TAX	\$64,491	\$100,841	\$45,000	\$75,000	\$75,000
COUNTY GRANT	\$355,211	\$0	\$5,000	\$0	\$0
EMS ASSESSMENT	\$701,506	\$719,171	\$693,000	\$693,000	\$693,000
POST REIMBURSEMENTS	\$14,386	\$5,984	\$12,000	\$12,000	\$12,000
STATE MANDATED COSTS REIMBURSEMENTS	\$49,057	\$45,166	\$50,000	\$50,000	\$50,000
OTHER STATE REIMBURSEMENTS	\$0	\$2,465	\$0	\$0	\$0
COVID RELIEF	\$1,171,787	\$463,843	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,356,439	\$1,337,470	\$805,000	\$830,000	\$830,000
CHARGES FOR CURRENT SERVICES					
ENGINEERING SERVICES	\$242,458	\$200,019	\$310,000	\$250,000	\$270,000
PLANNING PERMIT FEES	\$131,847	\$146,174	\$214,000	\$120,000	\$120,000
PLANNING DIVISION SVCS (CUSTOMER NO.S)	\$142,238	\$97,476	\$90,000	\$150,000	\$150,000
COMMUNITY STANDARDS SVCS	\$35,981	\$17,385	\$0	\$0	\$0
CENTURY THEATRE	-\$2,760	\$0	\$0	\$0	\$0
POLICE - OTHER AGENCY ASSISTANCE	\$6,293	\$0	\$0	\$0	\$0
SPECIAL POLICE SERVICES	\$53,286	\$73,174	\$50,000	\$50,000	\$50,000
ANIMAL CONTROL SERVICES	\$807	\$427	\$500	\$500	\$500
PD ALARM RESPONSE	\$10,600	\$18,850	\$15,000	\$15,000	\$15,000
FIRE SPRINKLER	\$37,461	\$41,816	\$18,000	\$35,000	\$35,000
FIRE PROTECTION/ALARM	\$10,347	\$10,346	\$9,000	\$10,000	\$10,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FIRE REVIEW & INSPECTION	\$308,413	\$411,043	\$306,000	\$400,000	\$400,000
MAINT/STATE HIGHWAY	\$31,773	\$31,794	\$31,773	\$0	\$0
RECREATIONAL SWIM	\$0	\$0	\$210	\$0	\$0
RECREATION-CONTRACT PROG	-\$70	\$9,794	\$200,000	\$185,600	\$193,000
RECREATION-YOUTH SPORTS	\$0	\$8,945	\$33,000	\$35,000	\$36,400
RECREATION-DAY CAMP	\$127,507	\$150,017	\$145,000	\$149,000	\$155,000
RECREATION-ADULT PROGRAM	\$0	-\$110	\$13,000	\$0	\$0
RECREATION-SENIOR PROGRAMS	-\$73	\$2,020	\$80,000	\$64,400	\$67,000
PARK RENTALS	\$23,958	\$127,768	\$135,000	\$144,000	\$150,000
KIDS CLUB	\$37,749	\$12,000	\$63,000	\$25,000	\$26,000
RECREATION TEEN PROGRAM	\$0	\$40	\$25,000	\$27,000	\$28,100
RECREATION-KIDDIE COLLEGE	\$48	\$46,255	\$75,000	\$48,000	\$50,000
RECREATION - SUMMER ADVENTURES	\$8,175	\$39,755	\$110,000	\$41,000	\$43,000
RECREATION - SWIM SLFAC	\$39,791	\$92,828	\$194,000	\$69,000	\$176,000
RECREATION - SWIM FARRELLY	\$0	\$66,731	\$124,000	\$62,000	\$64,000
SWIM BOYS & GIRLS CLUB	\$17,776	\$193,392	\$236,000	\$250,000	\$260,000
REFUND/TRANSFER FEE - ACTIVENET	\$0	\$0	\$1,000	\$0	\$0
REC-LINK ACTIVENET	-\$1,287	-\$1,016	-\$10,000	\$0	\$0
ART/HISTORY MUSEUM TOURS	\$0	\$189	\$1,000	\$2,000	\$2,000
LIBRARY CARDS	\$0	\$10	\$0	\$0	\$0
LIBRARY - FINES	\$0	\$555	\$2,000	\$1,000	\$1,000
LIBRARY - OTHER FEES	\$462	\$6,381	\$6,000	\$6,000	\$6,000
LIBRARY-VIDEO RENTALS	\$0	\$164	\$0	\$0	\$0
LIBR-BOOKMARK CAFE	\$0	\$21,898	\$70,000	\$21,000	\$21,000
BLDG DIVISION CLASSES	\$0	\$0	\$1,000	\$1,000	\$1,000
SCHOOL DISTRICT IMPACT FEES (3%)	\$2,438	\$2,550	\$4,500	\$10,000	\$10,000
FIELD RENTAL	\$28,304	\$69,163	\$37,000	\$52,000	\$54,100
SALE/PLANS & SPECS	\$0	\$0	\$500	\$0	\$0
Total CHARGES FOR CURRENT SERVICES:	\$1,293,522	\$1,897,835	\$2,590,483	\$2,223,500	\$2,394,100
OTHER REVENUES					
SALE OF PROPERTY	\$1,219,187	\$933	\$0	\$0	\$0
SALE OF EQUIPMENT	\$1,910	\$8,105	\$0	\$0	\$0
GIFTS AND DONATIONS	\$53,301	\$6,114	\$50,000	\$25,000	\$25,000
CASH OVER OR SHORT	-\$2,400	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$42,070	\$121,390	\$35,000	\$50,000	\$0
REIMBURSEMENTS	\$283,288	\$217,440	\$30,000	\$50,000	\$0
PD-ABANDONED VEHICLE FEE	\$167,474	\$76,780	\$50,000	\$50,000	\$50,000
RECREATION CASH SHORT/OVER	\$824	\$0	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$11,793	\$0	\$0	\$0	\$0
CHERRY FEST-SOUVENIRS	\$0	\$0	\$3,000	\$2,900	\$3,000
CHERRY FEST-BOOTH RENTAL	\$0	\$0	\$24,000	\$24,000	\$25,000
CHERRY FESTIVAL - SPONSORS	\$150	\$0	\$50,000	\$37,000	\$38,000
PD-LIVESCAN PRINTING	\$70	\$500	\$5,000	\$5,000	\$5,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
SETTLEMENTS & CLAIMS RECOVERY	\$43,398	\$1,322	\$10,000	\$10,000	\$10,000
CREDIT CARD PAYMENT FEE - 2.5%	\$58,549	\$53,887	\$35,000	\$35,000	\$35,000
PLANNING - TECHNOLOGY FEE	\$3,364	\$6,279	\$20,000	\$9,000	\$9,000
ENG - TECHNOLOGY FEE	\$0	\$2,808	\$0	\$2,500	\$2,500
DONATIONS - SESQUICENTENNIAL CELEBRATION	\$0	\$149,000	\$0	\$0	\$0
Total OTHER REVENUES:	\$1,882,978	\$644,556	\$312,000	\$300,400	\$202,500
INTERDEPARTMENTAL REVENUES					
ADMINISTRATIVE SERVICES	\$2,001,068	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
OPERATING TRANSFERS IN	\$4,917,823	\$0	\$0	\$0	\$0
Total INTERDEPARTMENTAL REVENUES:	\$6,918,891	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
Total GENERAL FUND:	\$131,848,874	\$135,453,589	\$133,526,710	\$137,992,835	\$140,939,935
Total GENERAL FUND:	\$131,848,874	\$135,453,589	\$133,526,710	\$137,992,835	\$140,939,935
SPECIAL REVENUE FUNDS					
PENSION TRUST					
REVENUE FROM USE OF MONEY & PROPERTY					
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$843,796	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$843,796	\$0	\$0	\$0
Total PENSION TRUST:	\$0	-\$843,796	\$0	\$0	\$0
STREET/TRAFFIC IMPROVEMENTS (DFS) FUND					
LICENSES & PERMITS					
DEVELOP FEES/ST. IMPROV	\$43,983	\$17,681	\$425,000	\$200,000	\$200,000
Total LICENSES & PERMITS:	\$43,983	\$17,681	\$425,000	\$200,000	\$200,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$32,426	\$24,592	\$29,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$24,124	-\$62,047	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$8,302	-\$37,454	\$29,000	\$0	\$0
Total STREET/TRAFFIC IMPROVEMENTS (DFS) FUND:	\$52,285	-\$19,774	\$454,000	\$200,000	\$200,000
PARK DEVELOPMENT FEE FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$21,802	\$23,324	\$13,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$5,215	-\$54,622	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$16,587	-\$31,298	\$13,000	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OTHER REVENUES					
PARK IN-LIEU FEE	\$159,945	\$788,446	\$1,010,000	\$200,000	\$200,000
Total OTHER REVENUES:	\$159,945	\$788,446	\$1,010,000	\$200,000	\$200,000
Total PARK DEVELOPMENT FEE FUND:	\$176,532	\$757,148	\$1,023,000	\$200,000	\$200,000
UNDERGROUND UTILITIES					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$50,140	\$43,220	\$25,000	\$35,000	\$35,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$39,939	-\$105,813	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$10,201	-\$62,593	\$25,000	\$35,000	\$35,000
CHARGES FOR CURRENT SERVICES					
UNDERGRD UTILITY REPLACE	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000
Total CHARGES FOR CURRENT SERVICES:	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000
Total UNDERGROUND UTILITIES:	\$128,413	\$1,483	\$350,000	\$135,000	\$135,000
PARKING FUND					
LICENSES & PERMITS					
PARKING METER RECEIPTS	\$93,213	\$141,786	\$325,000	\$213,658	\$217,931
PARKING STRUCTURE	\$45,363	\$45,648	\$65,000	\$36,000	\$36,720
PLAZA PARKING LOTS	\$18,846	\$18,852	\$18,000	\$50,846	\$51,863
PARKING GARAGE	\$1,085	\$2,440	\$6,000	\$8,500	\$8,500
ELECTRIC VEHICLE CHARGERS	\$3,322	\$5,759	\$9,000	\$5,759	\$5,874
Total LICENSES & PERMITS:	\$161,828	\$214,484	\$423,000	\$314,763	\$320,888
FINES, FORFEITURES & PENALTIES					
PARKING VIOLATIONS-CITY	\$109,367	\$86,175	\$630,000	\$630,000	\$630,000
Total FINES, FORFEITURES & PENALTIES:	\$109,367	\$86,175	\$630,000	\$630,000	\$630,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$2,644	\$0	\$3,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$2,904	-\$1,190	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$260	-\$1,190	\$3,000	\$0	\$0
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN	\$0	\$550,000	\$100,000	\$400,425	\$376,718
Total INTERDEPARTMENTAL REVENUES:	\$0	\$550,000	\$100,000	\$400,425	\$376,718
Total PARKING FUND:	\$270,935	\$849,469	\$1,156,000	\$1,345,188	\$1,327,606
GAS TAX FUND					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$0	\$0	\$0	\$900,283
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	\$0	\$0	\$0	\$900,283
REVENUE FROM OTHER AGENCIES					
STATE GAS TAX (2103)			\$0	\$900,283	\$0
STATE GAS TAX (2106)	\$258,375	\$279,664	\$231,661	\$332,315	\$340,000
STATE GAS TAX (2107)	\$606,183	\$581,251	\$500,000	\$716,079	\$725,000
STATE GAS TAX (2107.5)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
STATE GAS TAX (2105)	\$447,973	\$485,908	\$400,000	\$596,170	\$600,000
STATE ROAD MAINT REHAB	\$1,630,094	\$0	\$1,442,034	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,950,126	\$1,354,323	\$2,581,195	\$2,552,347	\$1,672,500
OTHER REVENUES					
MISCELLANEOUS REVENUE	\$0	\$180	\$0	\$0	\$0
REIMBURSEMENTS	\$169	\$0	\$0	\$0	\$0
Total OTHER REVENUES:	\$169	\$180	\$0	\$0	\$0
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN	\$0	\$4,235,826	\$635,826	\$635,826	\$635,826
Total INTERDEPARTMENTAL REVENUES:	\$0	\$4,235,826	\$635,826	\$635,826	\$635,826
Total GAS TAX FUND:	\$2,950,295	\$5,590,329	\$3,217,021	\$3,188,173	\$3,208,609
MEASURE BB					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$41,888	\$0	\$5,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$1,548	-\$2,592	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$43,435	-\$2,592	\$5,000	\$0	\$0
REVENUE FROM OTHER AGENCIES					
ACTIA - STREETS & ROADS	\$1,534,109	\$2,177,069	\$3,286,012	\$2,251,000	\$2,251,000
STATE LIBRARY CONSTRUCTION GRANT	\$414,235	\$0	\$6,000,000	\$0	\$0
ACTIA - BIKE & PEDESTRIAN	\$256,147	\$0	\$229,000	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,204,490	\$2,177,069	\$9,515,012	\$2,251,000	\$2,251,000
OTHER REVENUES					
REIMBURSEMENTS	\$83,600	\$0	\$0	\$0	\$0
SIDEWALK REP/OWNER SHARE			\$110,000	\$0	\$0
Total OTHER REVENUES:	\$83,600	\$0	\$110,000	\$0	\$0
Total MEASURE BB:	\$2,331,525	\$2,174,477	\$9,630,012	\$2,251,000	\$2,251,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GAS TAX FUND (SECTION 2103)					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$26,914	\$31,948	\$22,000	\$27,000	\$27,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$13,634	-\$73,511	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$13,280	-\$41,563	\$22,000	\$27,000	\$27,000
REVENUE FROM OTHER AGENCIES					
STATE GAS TAX (2103)	\$586,645	\$691,737	\$515,000	\$902,000	\$910,000
Total REVENUE FROM OTHER AGENCIES:	\$586,645	\$691,737	\$515,000	\$902,000	\$910,000
Total GAS TAX FUND (SECTION 2103):	\$599,925	\$650,174	\$537,000	\$929,000	\$937,000
VEHICLE REGISTRATION FEES (STREETS/ ROAD)					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$20,786	\$15,943	\$7,500	\$10,000	\$10,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$11,885	-\$40,222	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$8,902	-\$24,278	\$7,500	\$10,000	\$10,000
REVENUE FROM OTHER AGENCIES					
MEASURE B (VRF)	\$484,708	\$467,747	\$440,000	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$484,708	\$467,747	\$440,000	\$0	\$0
Total VEHICLE REGISTRATION FEES (STREETS/ ROAD):	\$493,610	\$443,469	\$447,500	\$10,000	\$10,000
MEASURE B/ACTIA FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$34,805	\$30,624	\$10,000	\$30,000	\$30,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$13,096	-\$73,917	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$21,708	-\$43,293	\$10,000	\$30,000	\$30,000
REVENUE FROM OTHER AGENCIES					
ACTIA - STREETS & ROADS	\$1,706,291	\$1,444,855	\$1,635,000	\$3,300,000	\$3,300,000
ACTIA - BIKE & PEDESTRIAN	\$313,347	\$0	\$310,000	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,019,638	\$1,444,855	\$1,945,000	\$3,300,000	\$3,300,000
OTHER REVENUES					
SIDEWALK REP/OWNER SHARE	\$3,995	\$375,195	\$110,000	\$0	\$0
DRIVEWAY REPAIR-OWNER SHARE	\$0	\$36,541	\$0	\$0	\$0
Total OTHER REVENUES:	\$3,995	\$411,736	\$110,000	\$0	\$0
Total MEASURE B/ACTIA FUND:	\$2,045,341	\$1,813,298	\$2,065,000	\$3,330,000	\$3,330,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
ASSET SEIZURE FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$18,943	\$14,798	\$10,000	\$15,000	\$15,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$18,864	-\$37,014	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$79	-\$22,216	\$10,000	\$15,000	\$15,000
REVENUE FROM OTHER AGENCIES					
ASSET SEIZURE - FEDERAL	\$1,321	\$0	\$0	\$0	\$0
ASSET SEIZURE-STATE	\$0	\$7,006	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$1,321	\$7,006	\$0	\$0	\$0
Total ASSET SEIZURE FUND:	\$1,400	-\$15,210	\$10,000	\$15,000	\$15,000
HERON BAY FUND					
SALES AND OTHER TAXES					
SPECIAL ASSESSMENTS	\$307,383	\$313,254	\$370,000	\$463,653	\$502,220
Total SALES AND OTHER TAXES:	\$307,383	\$313,254	\$370,000	\$463,653	\$502,220
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$10,564	\$5,573	\$5,000	\$5,000	\$5,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$10,967	-\$15,483	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$403	-\$9,910	\$5,000	\$5,000	\$5,000
Total HERON BAY FUND:	\$306,980	\$303,344	\$375,000	\$468,653	\$507,220
CHERRYWOOD MAINTENANCE DISTRICT FUND					
SALES AND OTHER TAXES					
SPECIAL ASSESSMENTS	\$27,134	\$27,558	\$0	\$0	\$0
Total SALES AND OTHER TAXES:	\$27,134	\$27,558	\$0	\$0	\$0
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$7,657	\$6,947	\$6,000	\$7,000	\$7,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$5,860	-\$16,823	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$1,797	-\$9,876	\$6,000	\$7,000	\$7,000
Total CHERRYWOOD MAINTENANCE DISTRICT FUND:	\$28,931	\$17,683	\$6,000	\$7,000	\$7,000
PROPOSITION 1B-LOCAL STREETS & ROADS					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$228	\$195	\$200	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$191	-\$478	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$37	-\$283	\$200	\$0	\$0
Total PROPOSITION 1B-LOCAL STREETS & ROADS:	\$37	-\$283	\$200	\$0	\$0
SPECIAL GRANTS FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$23,636	\$10,599	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$23,636	\$10,599	\$0	\$0	\$0
REVENUE FROM OTHER AGENCIES					
STATE GRANTS	\$488,466	\$651,845	\$4,846,027	\$2,286,256	\$654,376
FEDERAL GRANTS	\$104,176	\$411,034	\$970,000	\$0	\$0
ACTIA - PARATRANSIT PROGRAM	\$365,184	\$0	\$249,687	\$0	\$0
ACTIA - PARATRANSIT MSL	\$311,411	\$0	\$345,392	\$0	\$0
COUNTY GRANT	\$16,501	\$93,826	\$66,400	\$0	\$0
TDA GRANT REIMBURSEMENTS	\$157,889	\$0	\$82,700	\$105,062	\$105,062
OTHER GRANTS	\$9,700	\$134,221	\$0	\$559,271	\$0
Total REVENUE FROM OTHER AGENCIES:	\$1,453,327	\$1,290,926	\$6,560,206	\$2,950,589	\$759,438
OTHER REVENUES					
REIMBURSEMENTS	\$0	\$2,500	\$0	\$0	\$0
PARATRANSIT - FLEX PROGRAM	-\$100	-\$21	\$0	\$0	\$0
Total OTHER REVENUES:	-\$100	\$2,479	\$0	\$0	\$0
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN	\$0	\$152,600	\$0	\$0	\$0
Total INTERDEPARTMENTAL REVENUES:	\$0	\$152,600	\$0	\$0	\$0
Total SPECIAL GRANTS FUND:	\$1,476,863	\$1,456,604	\$6,560,206	\$2,950,589	\$759,438
SBI					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$5,853	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$11,104	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$5,251	\$0	\$0	\$0
REVENUE FROM OTHER AGENCIES					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
STATE ROAD MAINT REHAB	\$0	\$1,776,850	\$1,442,034	\$2,245,883	\$2,245,883
Total REVENUE FROM OTHER AGENCIES:	\$0	\$1,776,850	\$1,442,034	\$2,245,883	\$2,245,883
Total SBI:	\$0	\$1,771,599	\$1,442,034	\$2,245,883	\$2,245,883
MEASURE BB - BIKE AND PED					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$316	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$599	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$283	\$0	\$0	\$0
REVENUE FROM OTHER AGENCIES					
ACTIA - BIKE & PEDESTRIAN	\$0	\$363,222	\$549,285	\$550,000	\$550,000
Total REVENUE FROM OTHER AGENCIES:	\$0	\$363,222	\$549,285	\$550,000	\$550,000
Total MEASURE BB - BIKE AND PED:	\$0	\$362,939	\$549,285	\$550,000	\$550,000
MEASURE BB - PARATRANSIT					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$1,155	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$2,191	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$1,036	\$0	\$0	\$0
REVENUE FROM OTHER AGENCIES					
ACTIA - PARATRANSIT MSL	\$0	\$428,230	\$614,294	\$751,510	\$751,510
Total REVENUE FROM OTHER AGENCIES:	\$0	\$428,230	\$614,294	\$751,510	\$751,510
Total MEASURE BB - PARATRANSIT:	\$0	\$427,194	\$614,294	\$751,510	\$751,510
MEASURE BB - OTHER					
REVENUE FROM OTHER AGENCIES					
ALAMEDA CTC GRANT-STREETS & ROADS	\$0	\$2,968,240	\$6,000,000	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$0	\$2,968,240	\$6,000,000	\$0	\$0
Total MEASURE BB - OTHER:	\$0	\$2,968,240	\$6,000,000	\$0	\$0
MEASURE B - BIKE AND PED					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$129	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$244	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$115	\$0	\$0	\$0
REVENUE FROM OTHER AGENCIES					
ACTIA - BIKE & PEDESTRIAN	\$0	\$265,133	\$0	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total REVENUE FROM OTHER AGENCIES:	\$0	\$265,133	\$0	\$0	\$0
Total MEASURE B - BIKE AND PED:	\$0	\$265,018	\$0	\$0	\$0
MEASURE B - PARATRANSIT					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$1,025	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$1,945	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$920	\$0	\$0	\$0
REVENUE FROM OTHER AGENCIES					
ACTIA - PARATRANSIT PROGRAM	\$0	\$302,364	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$0	\$302,364	\$0	\$0	\$0
Total MEASURE B - PARATRANSIT:	\$0	\$301,444	\$0	\$0	\$0
MEASURE B - OTHER					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$0	\$415	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$787	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$0	-\$372	\$0	\$0	\$0
Total MEASURE B - OTHER:	\$0	-\$372	\$0	\$0	\$0
COMMUNITY DEVELOPMENT BLOCK GRANT FUND					
REVENUE FROM OTHER AGENCIES					
FEDERAL GRANTS	\$1,966,735	\$931,231	\$400,000	\$808,949	\$808,949
Total REVENUE FROM OTHER AGENCIES:	\$1,966,735	\$931,231	\$400,000	\$808,949	\$808,949
OTHER REVENUES					
LOAN REPAYMENT - PRINCIPAL	\$0	\$5,837	\$0	\$0	\$0
Total OTHER REVENUES:	\$0	\$5,837	\$0	\$0	\$0
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN			\$0	\$559,271	\$0
Total INTERDEPARTMENTAL REVENUES:			\$0	\$559,271	\$0
Total COMMUNITY DEVELOPMENT BLOCK GRANT FUND:	\$1,966,735	\$937,069	\$400,000	\$1,368,220	\$808,949
HOME FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$13,146	\$14,517	\$4,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$7,440	-\$33,842	\$0	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$5,706	-\$19,325	\$4,000	\$0	\$0
REVENUE FROM OTHER AGENCIES					
HOME FUND PROJECT REIMB-ALA CO	\$0	\$0	\$150,000	\$13,670	\$13,670
Total REVENUE FROM OTHER AGENCIES:	\$0	\$0	\$150,000	\$13,670	\$13,670
OTHER REVENUES					
LOAN REPAYMENT - PRINCIPAL	\$151,259	\$162,683	\$50,000	\$0	\$0
Total OTHER REVENUES:	\$151,259	\$162,683	\$50,000	\$0	\$0
Total HOME FUND:	\$156,965	\$143,358	\$204,000	\$13,670	\$13,670
HOUSING IN-LIEU FUND					
LICENSES & PERMITS					
HOUSING IN-LIEU FEES	\$0	\$0	\$2,000	\$0	\$0
Total LICENSES & PERMITS:	\$0	\$0	\$2,000	\$0	\$0
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$4,250	\$2,785	\$1,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$3,561	-\$7,302	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$689	-\$4,516	\$1,000	\$0	\$0
Total HOUSING IN-LIEU FUND:	\$689	-\$4,516	\$3,000	\$0	\$0
AFFORDABLE HOUSING ASSETS FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$23,613	\$28,348	\$5,000	\$0	\$0
INTEREST INCOME - LOANS	\$522,744	\$33,537	\$50,000	\$50,000	\$50,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$33,246	-\$65,116	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$513,112	-\$3,231	\$55,000	\$50,000	\$50,000
OTHER REVENUES					
SALE OF PROPERTY	\$0	\$57,332	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$15,000	\$24,407	\$0	\$0	\$0
REIMBURSEMENTS	\$0	\$0	\$40,000	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$0	\$128,333	\$100,000	\$100,000	\$100,000
Total OTHER REVENUES:	\$15,000	\$210,072	\$140,000	\$100,000	\$100,000
Total AFFORDABLE HOUSING ASSETS FUND:	\$528,112	\$206,841	\$195,000	\$150,000	\$150,000
BUSINESS IMPROVEMENT DISTRICT FUND					
LICENSES & PERMITS					
BUSINESS IMPROVEMENT DISTRICT FUND	\$389,765	\$394,084	\$420,240	\$400,000	\$400,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
BUSINESS IMPROV DISTRICT PENALTIES	\$17,737	\$10,098	\$0	\$0	\$0
Total LICENSES & PERMITS:	\$407,501	\$404,182	\$420,240	\$400,000	\$400,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$3,521	\$3,207	\$1,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$3,004	-\$7,754	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$517	-\$4,546	\$1,000	\$0	\$0
REVENUE FROM OTHER AGENCIES					
STATE GRANTS	\$578,000	\$317,604	\$246,530	\$104,126	\$109,532
Total REVENUE FROM OTHER AGENCIES:	\$578,000	\$317,604	\$246,530	\$104,126	\$109,532
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN	\$50,000	\$50,000	\$100,000	\$50,000	\$50,000
Total INTERDEPARTMENTAL REVENUES:	\$50,000	\$50,000	\$100,000	\$50,000	\$50,000
Total BUSINESS IMPROVEMENT DISTRICT FUND:	\$1,036,019	\$767,240	\$767,770	\$554,126	\$559,532
PUBLIC EDUCATION & GOV'T (PEG)					
SALES AND OTHER TAXES					
PUBLIC ACCESS, EDUCATION & GOVERNMENT	\$159,784	\$158,982	\$225,000	\$150,000	\$150,000
Total SALES AND OTHER TAXES:	\$159,784	\$158,982	\$225,000	\$150,000	\$150,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$11,083	\$9,248	\$7,000	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$17,894	-\$22,736	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$6,812	-\$13,488	\$7,000	\$0	\$0
Total PUBLIC EDUCATION & GOV'T (PEG):	\$152,973	\$145,494	\$232,000	\$150,000	\$150,000
AMERICAN RESCUE PLAN ACT					
REVENUE FROM OTHER AGENCIES					
COVID RELIEF	\$0	\$1,219,367	\$3,049,984	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$0	\$1,219,367	\$3,049,984	\$0	\$0
Total AMERICAN RESCUE PLAN ACT:	\$0	\$1,219,367	\$3,049,984	\$0	\$0
Total SPECIAL REVENUE FUNDS:	\$14,704,565	\$22,689,329	\$39,288,305	\$20,813,012	\$18,117,417
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT PROJECTS FUND					
REVENUE FROM USE OF MONEY & PROPERTY					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
INTEREST INCOME	\$6	\$19	\$933,000	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$6	\$19	\$933,000	\$0	\$0
CHARGES FOR CURRENT SERVICES					
MARINA/I-880 TRAFFIC IMPACT FEES	\$14,641	\$8,803	\$50,000	\$25,000	\$25,000
Total CHARGES FOR CURRENT SERVICES:	\$14,641	\$8,803	\$50,000	\$25,000	\$25,000
OTHER REVENUES					
SALE OF PROPERTY	\$0	\$0	\$5,810,000	\$0	\$0
Total OTHER REVENUES:	\$0	\$0	\$5,810,000	\$0	\$0
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN	\$3,460,000	\$3,517,830	\$18,530,723	\$4,825,000	\$4,825,000
Total INTERDEPARTMENTAL REVENUES:	\$3,460,000	\$3,517,830	\$18,530,723	\$4,825,000	\$4,825,000
Total CAPITAL IMPROVEMENT PROJECTS FUND:	\$3,474,647	\$3,526,652	\$25,323,723	\$4,850,000	\$4,850,000
Total CAPITAL PROJECT FUNDS:	\$3,474,647	\$3,526,652	\$25,323,723	\$4,850,000	\$4,850,000
DEBT SERVICE FUNDS					
CHERRYWOOD DEBT					
SALES AND OTHER TAXES					
SPECIAL ASSESSMENTS	\$468,110	\$469,738	\$460,000	\$0	\$0
Total SALES AND OTHER TAXES:	\$468,110	\$469,738	\$460,000	\$0	\$0
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$7,304	\$6,187	\$5,000	\$5,000	\$5,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$5,198	-\$15,089	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$2,107	-\$8,902	\$5,000	\$5,000	\$5,000
Total CHERRYWOOD DEBT:	\$470,216	\$460,837	\$465,000	\$5,000	\$5,000
PUBLIC FINANCING AUTHORITY FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$1	\$0	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$4,200	\$0	\$0	\$0	\$0
LIBRARY LEASE PAYMENT	\$2,304,025	\$2,301,175	\$2,304,025	\$2,299,000	\$2,295,000
CITY HALL LEASE PAYMENT	\$876,351	\$872,816	\$876,351	\$874,000	\$875,000
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$3,176,177	\$3,173,991	\$3,180,376	\$3,173,000	\$3,170,000
Total PUBLIC FINANCING AUTHORITY FUND:	\$3,176,177	\$3,173,991	\$3,180,376	\$3,173,000	\$3,170,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total DEBT SERVICE FUNDS:	\$3,646,393	\$3,634,828	\$3,645,376	\$3,178,000	\$3,175,000
ENTERPRISE FUNDS					
WATER POLLUTION CONTROL PLANT FUND					
LICENSES & PERMITS					
SEWER CONNECTION FEES	\$1,615,034	\$59,662	\$250,000	\$265,000	\$273,000
Total LICENSES & PERMITS:	\$1,615,034	\$59,662	\$250,000	\$265,000	\$273,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$437,504	\$395,180	\$350,000	\$375,000	\$375,000
INTEREST INCOME - LOANS	\$67,217	\$51,150	\$34,602	\$0	\$0
FINANCE CHARGES	\$18,829	\$6,358	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$377,011	-\$954,876	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$146,538	-\$502,188	\$384,602	\$375,000	\$375,000
REVENUE FROM OTHER AGENCIES					
OTHER GRANTS	\$277,157	\$66,721	\$0	\$0	\$0
CEC SOLAR GRANT	\$410,394	\$0	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$687,551	\$66,721	\$0	\$0	\$0
CHARGES FOR CURRENT SERVICES					
SAMPLING SERVICE CHARGES	\$0	\$224,822	\$254,000	\$267,000	\$280,000
WPCP - GREASE PROCESSING			\$500,000	\$500,000	\$500,000
RESIDENTIAL SEWER SERV	\$7,636,322	\$8,630,496	\$8,900,000	\$9,523,000	\$10,094,000
COMMERCIAL SEWER SERV	\$2,276,708	\$2,472,197	\$2,900,000	\$3,103,000	\$3,289,000
INDUSTRIAL SEWER SERVICE	\$4,362,969	\$4,071,459	\$3,300,000	\$3,531,000	\$3,743,000
RECLAIMED WATER/EBMUD	\$90,511	\$91,478	\$34,800	\$35,000	\$35,000
PRETREATMENT LAB/PERMIT FEES	\$0	\$84,548	\$99,000	\$104,000	\$109,000
Total CHARGES FOR CURRENT SERVICES:	\$14,366,510	\$15,575,000	\$15,987,800	\$17,063,000	\$18,050,000
OTHER REVENUES					
SALE OF EQUIPMENT	\$0	\$5,825	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$2,776	\$1,632	\$80,000	\$0	\$0
REIMBURSEMENTS	\$425,954	\$376,886	\$430,000	\$430,000	\$430,000
LOAN REPAYMENT - PRINCIPAL			\$504,812	\$0	\$0
Total OTHER REVENUES:	\$428,730	\$384,343	\$1,014,812	\$430,000	\$430,000
Total WATER POLLUTION CONTROL PLANT FUND:	\$17,244,364	\$15,583,538	\$17,637,214	\$18,133,000	\$19,128,000
ENVIRONMENTAL SERVICES					
LICENSES & PERMITS					
CONTAMINATED SITES/UST	\$324	\$2,946	\$5,800	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CUPA PERMITS	\$373,625	\$422,018	\$445,000	\$772,000	\$785,000
Total LICENSES & PERMITS:	\$373,949	\$424,964	\$450,800	\$772,000	\$785,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$27,997	\$27,522	\$20,000	\$25,000	\$25,000
FINANCE CHARGES	\$379	\$484	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$23,253	-\$65,514	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$5,123	-\$37,508	\$20,000	\$25,000	\$25,000
REVENUE FROM OTHER AGENCIES					
STATE GRANTS	\$53,860	\$157,914	\$31,000	\$33,000	\$33,000
MEASURE D (ALACO)	\$196,339	\$198,479	\$200,000	\$200,000	\$200,000
Total REVENUE FROM OTHER AGENCIES:	\$250,199	\$356,393	\$231,000	\$233,000	\$233,000
CHARGES FOR CURRENT SERVICES					
SAMPLING SERVICE CHARGES	\$170,280	\$0	\$0	\$0	\$0
PRETREATMENT LAB/PERMIT FEES	\$88,918	\$0	\$0	\$0	\$0
Total CHARGES FOR CURRENT SERVICES:	\$259,199	\$0	\$0	\$0	\$0
OTHER REVENUES					
MISCELLANEOUS REVENUE	\$20,919	\$26,066	\$15,000	\$0	\$0
DESIGNATED ENF	\$3,604	\$6,041	\$0	\$0	\$0
Total OTHER REVENUES:	\$24,523	\$32,107	\$15,000	\$0	\$0
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN	\$132,782	\$0	\$0	\$0	\$0
Total INTERDEPARTMENTAL REVENUES:	\$132,782	\$0	\$0	\$0	\$0
Total ENVIRONMENTAL SERVICES:	\$1,045,774	\$775,955	\$716,800	\$1,030,000	\$1,043,000
SHORELINE ENTERPRISE FUND-GOLF COURSE OP					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$7,056	\$42,540	\$0	\$0	\$0
RENTS & CONCESSIONS - GOLF COURSE	\$53,639	\$55,248	\$57,183	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$3,907	-\$84,611	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$64,602	\$13,177	\$57,183	\$0	\$0
CHARGES FOR CURRENT SERVICES					
GOLF-GREEN FEES	\$3,316,624	\$2,751,702	\$0	\$2,612,900	\$2,665,158
DRIVING RANGE	\$1,517,574	\$1,478,431	\$0	\$1,490,075	\$1,494,517
INSTRUCTION	\$3,090	\$400	\$0	\$2,400	\$2,400
MERCHANDISE	\$189,986	\$188,462	\$0	\$262,500	\$267,750



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FOOD & BEVERAGE	\$355,169	\$523,270	\$0	\$572,000	\$588,620
EQUIPMENT RENTAL	\$611,020	\$444,676	\$0	\$393,800	\$405,614
Total CHARGES FOR CURRENT SERVICES:	\$5,993,463	\$5,386,940	\$0	\$5,333,675	\$5,424,059
OTHER REVENUES					
MISCELLANEOUS REVENUE	\$55,384	\$24,625	\$4,881,200	\$5,900	\$5,900
Total OTHER REVENUES:	\$55,384	\$24,625	\$4,881,200	\$5,900	\$5,900
Total SHORELINE ENTERPRISE FUND-GOLF COURSE OP:	\$6,113,449	\$5,424,742	\$4,938,383	\$5,339,575	\$5,429,959
SHORELINE ENTERPRISE FUND					
SALES AND OTHER TAXES					
TRANSIENT OCCUPANCY TAX	\$441,445	\$602,208	\$500,000	\$0	\$0
Total SALES AND OTHER TAXES:	\$441,445	\$602,208	\$500,000	\$0	\$0
LICENSES & PERMITS					
SHORELINE BUSINESS ASSOCIATION DUES	\$0	\$0	\$15,000	\$0	\$0
Total LICENSES & PERMITS:	\$0	\$0	\$15,000	\$0	\$0
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$67,353	\$50,722	\$60,000	\$60,000	\$60,000
RENTS & CONCESSION	\$331,102	\$536,658	\$250,000	\$600,000	\$450,000
FINANCE CHARGES	\$97	\$1,091	\$0	\$0	\$0
RENTS & CONCESSIONS - GOLF COURSE	-\$77,121	\$0	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$69,144	-\$128,106	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$252,288	\$460,365	\$310,000	\$660,000	\$510,000
REVENUE FROM OTHER AGENCIES					
STATE GRANTS	\$99,605	\$0	\$0	\$150,000	\$0
Total REVENUE FROM OTHER AGENCIES:	\$99,605	\$0	\$0	\$150,000	\$0
CHARGES FOR CURRENT SERVICES					
MARINA - BERTH RENTALS	\$312,747	\$275,003	\$25,000	\$0	\$0
MARINA UTILITY CHARGE	\$8,419	\$5,316	\$3,000	\$0	\$0
MARINA CARD KEY PURCHASE	\$60	\$0	\$100	\$0	\$0
BOAT LAUNCH FEES	\$0	\$3,000	\$0	\$12,000	\$12,000
Total CHARGES FOR CURRENT SERVICES:	\$321,226	\$283,319	\$28,100	\$12,000	\$12,000
OTHER REVENUES					
MISCELLANEOUS REVENUE	\$1,260	-\$173	\$50	\$0	\$0
Total OTHER REVENUES:	\$1,260	-\$173	\$50	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total SHORELINE ENTERPRISE FUND:	\$1,115,824	\$1,345,719	\$853,150	\$822,000	\$522,000
STORM WATER FUND					
CHARGES FOR CURRENT SERVICES					
STORM WATER FEES	\$1,068,439	\$1,081,131	\$1,060,000	\$1,073,000	\$1,073,000
Total CHARGES FOR CURRENT SERVICES:	\$1,068,439	\$1,081,131	\$1,060,000	\$1,073,000	\$1,073,000
OTHER REVENUES					
REIMBURSEMENTS	\$3,435	\$3,405	\$2,000	\$0	\$0
Total OTHER REVENUES:	\$3,435	\$3,405	\$2,000	\$0	\$0
Total STORM WATER FUND:	\$1,071,874	\$1,084,536	\$1,062,000	\$1,073,000	\$1,073,000
Total ENTERPRISE FUNDS:	\$26,591,286	\$24,214,489	\$25,207,546	\$26,397,575	\$27,195,959
INTERNAL SERVICE FUNDS					
FACILITIES MAINTENANCE FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$19,406	\$11,504	\$10,000	\$10,000	\$10,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$34,615	-\$31,149	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$15,208	-\$19,646	\$10,000	\$10,000	\$10,000
OTHER REVENUES					
REIMBURSEMENTS	\$43	\$399	\$0	\$0	\$0
Total OTHER REVENUES:	\$43	\$399	\$0	\$0	\$0
INTERDEPARTMENTAL REVENUES					
BLDG RPRS & MAINTENANCE	\$3,278,214	\$3,543,387	\$4,184,216	\$4,403,120	\$4,567,544
Total INTERDEPARTMENTAL REVENUES:	\$3,278,214	\$3,543,387	\$4,184,216	\$4,403,120	\$4,567,544
Total FACILITIES MAINTENANCE FUND:	\$3,263,048	\$3,524,139	\$4,194,216	\$4,413,120	\$4,577,544
INFORMATION TECHNOLOGY FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$28,575	\$25,750	\$5,000	\$20,000	\$20,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$29,826	-\$62,782	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$1,251	-\$37,032	\$5,000	\$20,000	\$20,000
OTHER REVENUES					
MISCELLANEOUS REVENUE	\$250	\$1,235	\$0	\$0	\$0
REIMBURSEMENTS	\$0	\$100	\$0	\$0	\$0
Total OTHER REVENUES:	\$250	\$1,335	\$0	\$0	\$0
INTERDEPARTMENTAL REVENUES					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
TELCOM/COMPUTER SVCS	\$4,269,472	\$4,185,813	\$5,027,495	\$7,390,182	\$7,409,237
OPERATING TRANSFERS IN	\$0	\$300,000	\$2,770,000	\$1,000,000	\$1,000,000
Total INTERDEPARTMENTAL REVENUES:	\$4,269,472	\$4,485,813	\$7,797,495	\$8,390,182	\$8,409,237
Total INFORMATION TECHNOLOGY FUND:	\$4,268,471	\$4,450,115	\$7,802,495	\$8,410,182	\$8,429,237
SELF INSURANCE FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$168,114	\$146,845	\$50,000	\$75,000	\$75,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$121,346	-\$359,091	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$46,767	-\$212,246	\$50,000	\$75,000	\$75,000
OTHER REVENUES					
REIMBURSEMENTS	\$879,856	\$251,761	\$200,000	\$0	\$0
Total OTHER REVENUES:	\$879,856	\$251,761	\$200,000	\$0	\$0
INTERDEPARTMENTAL REVENUES					
INSURANCE SERVICES	\$5,433,474	\$5,753,918	\$5,861,143	\$4,808,830	\$4,981,622
Total INTERDEPARTMENTAL REVENUES:	\$5,433,474	\$5,753,918	\$5,861,143	\$4,808,830	\$4,981,622
Total SELF INSURANCE FUND:	\$6,360,098	\$5,793,433	\$6,111,143	\$4,883,830	\$5,056,622
EQUIPMENT REPAIR & MAINTENANCE FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$56,997	\$67,683	\$4,000	\$40,000	\$40,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$49,612	-\$155,736	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$7,385	-\$88,053	\$4,000	\$40,000	\$40,000
OTHER REVENUES					
SALE OF EQUIPMENT	\$0	\$161,692	\$80,000	\$0	\$0
REIMBURSEMENTS	\$0	\$312	\$25,000	\$0	\$0
PD-INSURANCE REIMBURSEMENT	\$50,000	\$0	\$30,000	\$0	\$0
Total OTHER REVENUES:	\$50,000	\$162,004	\$135,000	\$0	\$0
INTERDEPARTMENTAL REVENUES					
SHOP SERVICES	\$224,903	\$285,706	\$213,110	\$0	\$0
CITY-OWNED EQUIPMENT RENTAL	\$2,585,351	\$3,089,440	\$3,089,440	\$1,905,680	\$1,935,885
PD FLEET	\$408,996	\$413,671	\$413,760	\$393,591	\$394,690
OPERATING TRANSFERS IN	\$176,512	\$178,693	\$0	\$0	\$0
FIRE FLEET				\$3,498	\$3,718
Total INTERDEPARTMENTAL REVENUES:	\$3,395,762	\$3,967,510	\$3,716,310	\$2,302,769	\$2,334,293
Total EQUIPMENT REPAIR & MAINTENANCE FUND:	\$3,453,147	\$4,041,460	\$3,855,310	\$2,342,769	\$2,374,293
Total INTERNAL SERVICE FUNDS:	\$17,344,763	\$17,809,148	\$21,963,165	\$20,049,901	\$20,437,697

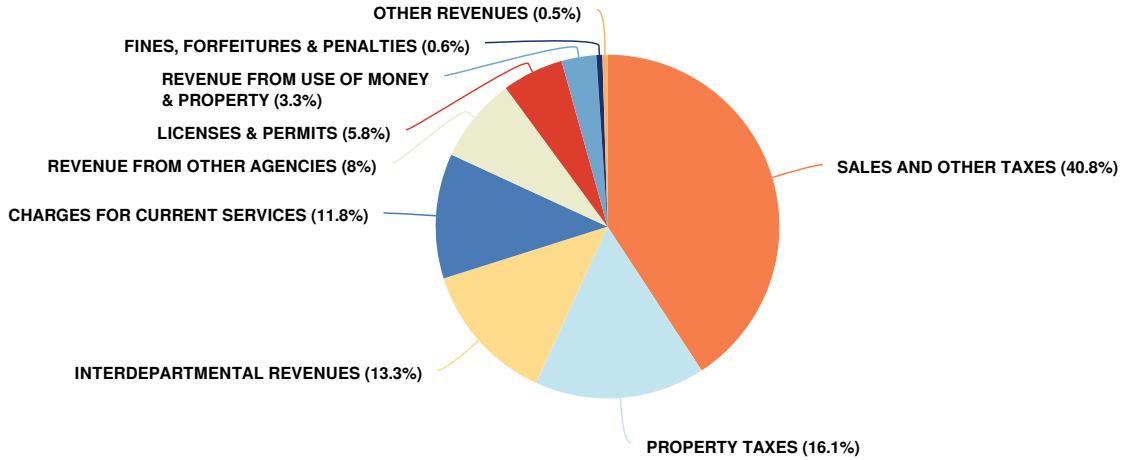


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
ECONOMIC DEVELOPMENT FUNDS					
REDEVELOPMENT AGENCY DEBT FUND					
REVENUE FROM USE OF MONEY & PROPERTY					
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$65,265	-\$157,115	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$65,265	-\$157,115	\$0	\$0	\$0
Total REDEVELOPMENT AGENCY DEBT FUND:	-\$65,265	-\$157,115	\$0	\$0	\$0
REDEVELOPMENT RETIREMENT OBLIGATION FUND					
PROPERTY TAXES					
PROPERTY TAX - ROPS	\$2,973,078	\$2,625,307	\$2,988,290	\$6,053,805	\$6,100,000
PROPERTY TAX - ROPS ADMINISTRATION	\$125,000	\$125,000	\$250,000	\$250,000	\$250,000
Total PROPERTY TAXES:	\$3,098,078	\$2,750,307	\$3,238,290	\$6,303,805	\$6,350,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$47,727	\$28,587	\$25,000	\$25,000	\$25,000
RENTS & CONCESSIONS	\$1,842	\$1,888	\$1,600	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$82,196	-\$193,130	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	-\$32,627	-\$162,655	\$26,600	\$25,000	\$25,000
Total REDEVELOPMENT RETIREMENT OBLIGATION FUND:	\$3,065,451	\$2,587,652	\$3,264,890	\$6,328,805	\$6,375,000
SUCCESSOR AGENCY-JPA					
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$260	\$109	\$10,000	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$260	\$109	\$10,000	\$0	\$0
Total SUCCESSOR AGENCY-JPA:	\$260	\$109	\$10,000	\$0	\$0
Total ECONOMIC DEVELOPMENT FUNDS:	\$3,000,446	\$2,430,646	\$3,274,890	\$6,328,805	\$6,375,000
Total:	\$200,610,973	\$209,758,681	\$252,229,715	\$219,610,128	\$221,091,008

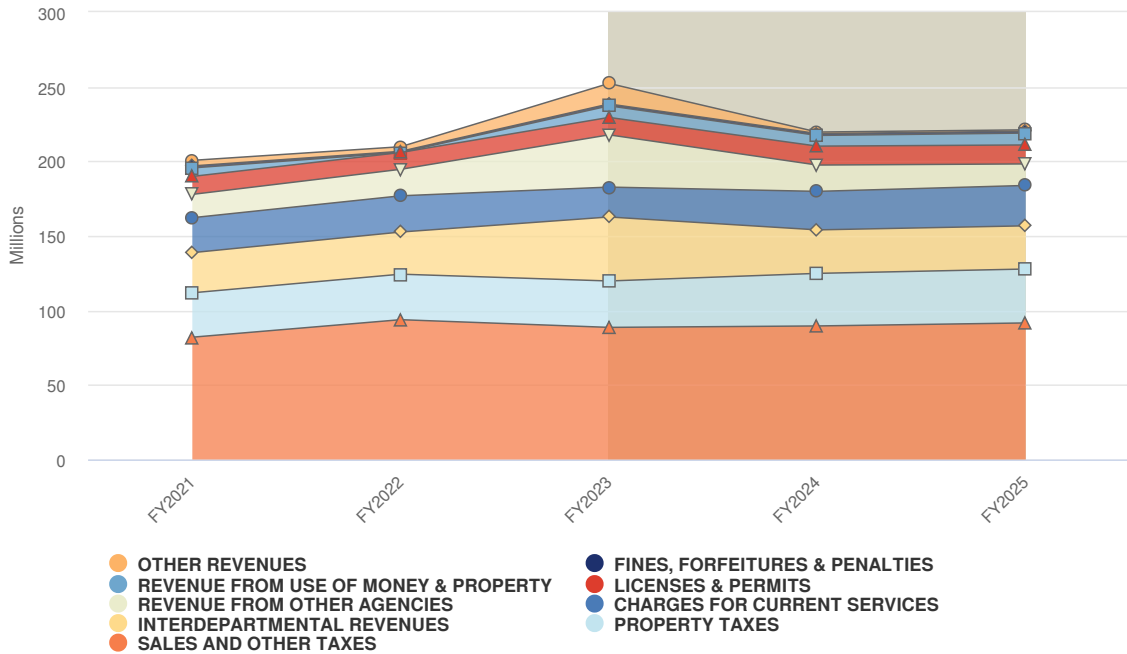


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
PROPERTY TAXES					
CURRENT YEAR SECURED	\$13,535,189	\$14,558,909	\$14,516,400	\$15,287,000	\$15,746,000
CURRENT YEAR UNSECURED	\$1,303,883	\$873,651	\$1,044,000	\$900,000	\$900,000
HOMEOWNERS' PROPERTY TAX EXEMPT	\$95,956	\$95,249	\$105,000	\$100,000	\$100,000
PROPERTY TAX - VLF SWAP	\$8,946,545	\$9,282,935	\$9,450,000	\$9,600,000	\$9,900,000
INTEREST & PENALTIES	\$60,953	\$75,685	\$100,000	\$100,000	\$100,000
PASS-THRU/RESIDUAL PROPERTY TAX	\$2,721,627	\$2,886,249	\$2,661,000	\$2,972,000	\$3,061,000
PROPERTY TAX - ROPS	\$2,973,078	\$2,625,307	\$2,988,290	\$6,053,805	\$6,100,000
PROPERTY TAX - ROPS ADMINISTRATION	\$125,000	\$125,000	\$250,000	\$250,000	\$250,000
Total PROPERTY TAXES:	\$29,762,231	\$30,522,985	\$31,114,690	\$35,262,805	\$36,157,000
SALES AND OTHER TAXES					
SALES AND USE TAXES	\$35,473,464	\$40,298,669	\$41,000,000	\$40,575,600	\$41,650,720
SALES TAX/PUBLIC SAFETY	\$402,968	\$460,020	\$494,800	\$502,000	\$526,000
DOCUMENT PROP TRANSFER TAX (\$6/\$1,000)	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
FRANCHISES - PIPELINE	\$30,849	\$31,994	\$30,000	\$32,000	\$32,000
TRANSIENT OCCUPANCY TAX (10%)	\$837,276	\$1,287,234	\$1,015,000	\$690,000	\$700,000
SPECIAL ASSESSMENTS	\$803,707	\$811,631	\$831,200	\$464,653	\$503,220
UTILITY USERS TAX - ELECTRICITY & GAS	\$8,314,172	\$9,146,104	\$8,857,217	\$9,034,000	\$9,215,000
UTILITY USERS TAX - CABLE TV	\$739,642	\$752,450	\$769,372	\$761,700	\$754,000
UTILITY USERS TAX - TELEPHONE	\$1,644,085	\$1,586,243	\$1,246,060	\$996,000	\$976,000
EMERGENCY COMMUNICATION ACCESS FEE (911)	\$3,255,178	\$3,388,459	\$3,366,000	\$3,521,000	\$3,627,000
UTILITY USER'S TAX - PREPAID WIRELESS	\$98,613	\$98,154	\$477,909	\$439,000	\$404,500
UTILITY USER'S TAX - PREPAID 911	\$34,377	\$28,693	\$143,000	\$50,000	\$50,000
FRANCHISE - ELECTRIC	\$664,934	\$663,548	\$535,000	\$625,000	\$650,000
FRANCHISE - GAS	\$249,005	\$284,438	\$235,000	\$250,000	\$260,000
FRANCHISE - CABLE	\$796,754	\$792,819	\$700,000	\$750,000	\$770,000
FRANCHISE - REFUSE	\$2,820,823	\$2,847,047	\$2,725,000	\$2,800,000	\$2,850,000
FRANCHISE - RECYCLING	\$388,312	\$401,609	\$240,000	\$350,000	\$360,000
FRANCHISE FEE -ORA LOMA	\$893,392	\$929,636	\$900,000	\$925,000	\$940,000
PUBLIC ACCESS, EDUCATION & GOVERNMENT	\$159,784	\$158,982	\$225,000	\$150,000	\$150,000
TRANSACTION & USE TAX	\$13,698,065	\$13,927,427	\$14,500,000	\$14,770,000	\$15,239,000
MOBILE TELEPHONY SERVICES SURCHARGE	\$23,973	\$17,250	\$43,000	\$25,000	\$25,000
CANNABIS ADD-ON TAX	\$1,129,780	\$897,145	\$1,000,000	\$849,720	\$900,000
Total SALES AND OTHER TAXES:	\$82,017,848	\$93,764,523	\$88,603,558	\$89,560,673	\$91,582,440
LICENSES & PERMITS					
BUILDING	\$2,394,011	\$2,714,532	\$2,800,000	\$3,000,000	\$3,000,000
MECHANICAL PERMITS	\$115,574	\$106,678	\$84,900	\$95,000	\$95,000
ELECTRICAL	\$204,550	\$202,848	\$135,000	\$200,000	\$200,000
OVERSIZE VEHICLES	\$28,758	\$23,258	\$40,000	\$40,000	\$40,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
ENCROACHMENT	\$27,420	\$37,159	\$30,000	\$38,000	\$38,000
PARKING METER RECEIPTS	\$93,213	\$141,786	\$325,000	\$213,658	\$217,931
BLDG - AUTOMATION UPDATE FEE	\$123,023	\$132,937	\$111,000	\$140,000	\$140,000
OTHER PERMITS	\$1,460	\$8,188	\$3,000	\$0	\$0
SEWER CONNECTION FEES	\$1,615,034	\$59,662	\$250,000	\$265,000	\$273,000
GRADING PERMIT	\$130	\$0	\$10,000	\$6,000	\$6,000
PARKING STRUCTURE	\$45,363	\$45,648	\$65,000	\$36,000	\$36,720
MICROFILMING	\$71,677	\$72,360	\$71,103	\$72,000	\$72,000
PLAZA PARKING LOTS	\$18,846	\$18,852	\$18,000	\$50,846	\$51,863
DEVELOP FEES/ST. IMPROV	\$43,983	\$17,681	\$425,000	\$200,000	\$200,000
CONTAMINATED SITES/UST	\$324	\$2,946	\$5,800	\$0	\$0
SIGNS	\$13,306	\$9,638	\$10,000	\$10,000	\$10,000
CUPA PERMITS	\$373,625	\$422,018	\$445,000	\$772,000	\$785,000
PLUMBING	\$53,662	\$70,461	\$50,000	\$50,000	\$50,000
RESIDENTIAL PARKING PERMITS	\$440	\$0	\$500	\$0	\$0
BUSINESS LICENSE ZONING	\$40,567	\$33,567	\$25,000	\$30,000	\$30,000
HOUSING IN-LIEU FEES	\$0	\$0	\$2,000	\$0	\$0
PARKING GARAGE	\$1,085	\$2,440	\$6,000	\$8,500	\$8,500
ELECTRIC VEHICLE CHARGERS	\$3,322	\$5,759	\$9,000	\$5,759	\$5,874
TOBACCO RETAILER'S LICENSE FEE	\$40,500	\$33,138	\$35,000	\$38,000	\$38,000
FIRE MISC PERMITS	\$70,240	\$50,977	\$50,000	\$50,000	\$50,000
BUSINESS IMPROVEMENT DISTRICT	\$389,765	\$394,084	\$420,240	\$800,000	\$800,000
BUSINESS LICENSES	\$5,898,566	\$6,309,045	\$5,830,000	\$6,100,000	\$6,100,000
DOG & OTHER ANIMAL LICENSES	\$8,093	\$7,476	\$15,000	\$15,000	\$15,000
AMUSEMENT DEVICE LICENSE	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000
BUSINESS IMPROV DISTRICT PENALTIES	\$17,737	\$10,098	\$0	\$0	\$0
LONG RANGE PLANNING FEE	\$17,879	\$17,565	\$150,000	\$160,000	\$160,000
SHORELINE BUSINESS ASSOCIATION DUES	\$0	\$0	\$15,000	\$0	\$0
BUSINESS LICENSE PENALTIES	\$249,947	\$210,928	\$150,000	\$175,000	\$175,000
CANNABIS DISPENSARY PERMIT FEE	\$87,500	\$122,590	\$105,000	\$120,000	\$120,000
Total LICENSES & PERMITS:	\$12,051,100	\$11,286,518	\$11,693,543	\$12,692,763	\$12,719,888
FINES, FORFEITURES & PENALTIES					
VEHICLE CODE FINES-CITY	\$181,229	\$132,748	\$125,000	\$125,000	\$125,000
VEHICLE CODE FINES-COUNTY	\$443,255	\$217,385	\$350,000	\$350,000	\$350,000
RED LIGHT SAFETY PROGRAM	\$564,680	\$158,326	\$0	\$0	\$0
PARKING VIOLATIONS-CITY/DMV	\$112,507	\$187,365	\$635,000	\$635,000	\$635,000
COURT FINES COLLECTED-COUNTY	\$26,868	\$20,198	\$100,000	\$100,000	\$100,000
CODE ENFORCE ADMINISTRATIVE	\$5,022	\$2,809	\$25,000	\$25,000	\$25,000
CD - CODE ENFORCEMENT	\$4,900	\$55,065	\$15,000	\$6,000	\$6,000
BUILDING CODE ENFORCMENT FEES & FINES	\$0	\$35,871	\$2,500	\$2,500	\$2,500
Total FINES, FORFEITURES & PENALTIES:	\$1,338,461	\$809,766	\$1,252,500	\$1,243,500	\$1,243,500



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$2,773,828	\$2,590,559	\$3,125,700	\$2,264,000	\$3,164,283
RENTS & CONCESSION	\$636,442	\$841,654	\$521,600	\$890,000	\$740,000
INTEREST INCOME-INTERFUND ADVANCES	\$335,621	\$324,052	\$243,686	\$240,000	\$240,000
INTEREST INCOME - LOANS	\$1,012,941	\$105,817	\$129,602	\$75,000	\$100,000
FINANCE CHARGES	\$19,306	\$7,932	\$0	\$0	\$0
MARINA COMM CENTER RENT	-\$994	\$237,252	\$225,000	\$291,000	\$303,000
NET SWEEP INTEREST	\$0	\$0	\$4,000	\$4,000	\$4,000
RENTS & CONCESSIONS - GOLF COURSE	-\$23,482	\$55,248	\$57,183	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$2,372,050	-\$7,518,003	\$0	\$0	\$0
SENIOR CENTER RENT	\$10,435	\$64,416	\$195,000	\$154,000	\$160,000
LIBRARY MEETING ROOM RENTALS	\$0	\$468	\$16,000	\$1,000	\$1,000
SURLENE GRANT MEETING ROOM RENTAL			\$0	\$5,000	\$5,200
OFFICE SPACE RENTAL - CITY ATTORNEY	\$5,580	\$5,580	\$5,580	\$5,600	\$5,600
LIBRARY LEASE PAYMENT	\$2,304,025	\$2,301,175	\$2,304,025	\$2,299,000	\$2,295,000
CITY HALL LEASE PAYMENT	\$876,351	\$872,816	\$876,351	\$874,000	\$875,000
TELECOM LICENSING	\$110,413	\$79,657	\$60,000	\$70,000	\$70,000
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$5,688,416	-\$31,379	\$7,763,726	\$7,172,600	\$7,963,083
REVENUE FROM OTHER AGENCIES					
STATE GAS TAX (2103)	\$586,645	\$691,737	\$515,000	\$1,802,283	\$910,000
ST MOTOR VEH IN LIEU TAX	\$64,491	\$100,841	\$45,000	\$75,000	\$75,000
STATE GAS TAX (2106)	\$258,375	\$279,664	\$231,661	\$332,315	\$340,000
STATE GAS TAX (2107)	\$606,183	\$581,251	\$500,000	\$716,079	\$725,000
STATE GAS TAX (2107.5)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
STATE GRANTS	\$1,219,932	\$1,127,363	\$5,123,557	\$2,573,382	\$796,908
FEDERAL GRANTS	\$2,070,911	\$1,342,266	\$1,370,000	\$808,949	\$808,949
COUNTY GRANTS	\$3,240,400	\$3,621,924	\$4,921,012	\$5,551,000	\$5,551,000
ACTIA - PARATRANSIT PROGRAM	\$365,184	\$302,364	\$249,687	\$0	\$0
ACTC - PARATRANSIT MSL	\$311,411	\$428,230	\$959,685	\$751,510	\$751,510
ALAMEDA CTC GRANT-STREETS & ROADS	\$414,235	\$2,968,240	\$12,000,000	\$0	\$0
STATE GAS TAX (2105)	\$447,973	\$485,908	\$400,000	\$596,170	\$600,000
ACTIA - BIKE & PEDESTRIAN	\$569,494	\$628,355	\$1,088,285	\$550,000	\$550,000
COUNTY GRANT	\$371,712	\$93,826	\$71,400	\$0	\$0
MEASURE B (VRF)	\$484,708	\$467,747	\$440,000	\$0	\$0
EMS ASSESSMENT	\$701,506	\$719,171	\$843,000	\$706,670	\$706,670
POST REIMBURSEMENTS	\$14,386	\$5,984	\$12,000	\$12,000	\$12,000
ASSET SEIZURE - FEDERAL	\$1,321	\$0	\$0	\$0	\$0
ASSET SEIZURE-STATE	\$0	\$7,006	\$0	\$0	\$0
STATE MANDATED COSTS REIMBURSEMENTS	\$49,057	\$45,166	\$50,000	\$50,000	\$50,000
OTHER STATE REIMBURSEMENTS	\$0	\$2,465	\$0	\$0	\$0
MEASURE D (ALACO)	\$196,339	\$198,479	\$200,000	\$200,000	\$200,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
TDA GRANT REIMBURSEMENTS	\$157,889	\$0	\$82,700	\$105,062	\$105,062
OTHER GRANTS	\$286,857	\$200,942	\$0	\$559,271	\$0
STATE ROAD MAINT REHAB	\$1,630,094	\$1,776,850	\$2,884,068	\$2,245,883	\$2,245,883
COVID RELIEF	\$1,171,787	\$1,683,210	\$3,049,984	\$0	\$0
CEC SOLAR GRANT	\$410,394	\$0	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$15,638,785	\$17,766,488	\$35,044,539	\$17,643,074	\$14,435,482
CHARGES FOR CURRENT SERVICES					
GOLF-GREEN FEES	\$3,316,624	\$2,751,702	\$0	\$2,612,900	\$2,665,158
DRIVING RANGE	\$1,517,574	\$1,478,431	\$0	\$1,490,075	\$1,494,517
INSTRUCTION	\$3,090	\$400	\$0	\$2,400	\$2,400
MERCHANDISE	\$189,986	\$188,462	\$0	\$262,500	\$267,750
FOOD & BEVERAGE	\$355,169	\$523,270	\$0	\$572,000	\$588,620
ENGINEERING SERVICES	\$242,458	\$200,019	\$310,000	\$250,000	\$270,000
PLANNING PERMIT FEES	\$131,847	\$146,174	\$214,000	\$120,000	\$120,000
PLANNING DIVISION SVCS (CUSTOMER NO.S)	\$142,238	\$97,476	\$90,000	\$150,000	\$150,000
COMMUNITY STANDARDS SVCS	\$35,981	\$17,385	\$0	\$0	\$0
CENTURY THEATRE	-\$2,760	\$0	\$0	\$0	\$0
POLICE - OTHER AGENCY ASSISTANCE	\$6,293	\$0	\$0	\$0	\$0
SPECIAL POLICE SERVICES	\$53,286	\$73,174	\$50,000	\$50,000	\$50,000
ANIMAL CONTROL SERVICES	\$807	\$427	\$500	\$500	\$500
PD ALARM RESPONSE	\$10,600	\$18,850	\$15,000	\$15,000	\$15,000
FIRE SPRINKLER	\$37,461	\$41,816	\$18,000	\$35,000	\$35,000
FIRE PROTECTION/ALARM	\$10,347	\$10,346	\$9,000	\$10,000	\$10,000
FIRE REVIEW & INSPECTION	\$308,413	\$411,043	\$306,000	\$400,000	\$400,000
UNDERGRD UTILITY REPLACEMENT	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000
MAINT/STATE HIGHWAY	\$31,773	\$31,794	\$31,773	\$0	\$0
MARINA/I-880 TRAFFIC IMPACT FEES	\$14,641	\$8,803	\$50,000	\$25,000	\$25,000
SAMPLING SERVICE CHARGES	\$170,280	\$224,822	\$254,000	\$267,000	\$280,000
WPCP - GREASE PROCESSING			\$500,000	\$500,000	\$500,000
STORM WATER FEES	\$1,068,439	\$1,081,131	\$1,060,000	\$1,073,000	\$1,073,000
RESIDENTIAL SEWER SERV	\$7,636,322	\$8,630,496	\$8,900,000	\$9,523,000	\$10,094,000
COMMERCIAL SEWER SERV	\$2,276,708	\$2,472,197	\$2,900,000	\$3,103,000	\$3,289,000
INDUSTRIAL SEWER SERVICE	\$4,362,969	\$4,071,459	\$3,300,000	\$3,531,000	\$3,743,000
RECLAIMED WATER/EBMUD	\$179,429	\$91,478	\$34,800	\$35,000	\$35,000
RECREATIONAL SWIM	\$0	\$0	\$210	\$0	\$0
RECREATION-CONTRACT PROG	-\$70	\$9,794	\$200,000	\$185,600	\$193,000
RECREATION-YOUTH SPORTS	\$0	\$8,945	\$33,000	\$35,000	\$36,400
RECREATION-DAY CAMP	\$127,507	\$150,017	\$145,000	\$149,000	\$155,000
RECREATION-ADULT PROGRAM	\$0	-\$110	\$13,000	\$0	\$0
RECREATION-SENIOR PROGRAMS	-\$73	\$2,020	\$80,000	\$64,400	\$67,000
PARK RENTALS	\$23,958	\$127,768	\$135,000	\$144,000	\$150,000
KIDS CLUB	\$37,749	\$12,000	\$63,000	\$25,000	\$26,000
RECREATION TEEN PROGRAM	\$0	\$40	\$25,000	\$27,000	\$28,100



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
RECREATION-KIDDIE COLLEGE	\$48	\$46,255	\$75,000	\$48,000	\$50,000
MARINA - BERTH RENTALS	\$312,747	\$275,003	\$25,000	\$0	\$0
MARINA UTILITY CHARGE	\$8,419	\$5,316	\$3,000	\$0	\$0
MARINA CARD KEY PURCHASE	\$60	\$0	\$100	\$0	\$0
RECREATION - SUMMER ADVENTURES	\$8,175	\$39,755	\$110,000	\$41,000	\$43,000
BOAT LAUNCH FEES	\$0	\$3,000	\$0	\$12,000	\$12,000
RECREATION - SWIM SLFAC	\$39,791	\$92,828	\$194,000	\$69,000	\$176,000
RECREATION - SWIM FARRELLY	\$0	\$66,731	\$124,000	\$62,000	\$64,000
SWIM BOYS & GIRLS CLUB	\$17,776	\$193,392	\$236,000	\$250,000	\$260,000
REFUND/TRANSFER FEE - ACTIVENET	\$0	\$0	\$1,000	\$0	\$0
REC-LINK ACTIVENET	-\$1,287	-\$1,016	-\$10,000	\$0	\$0
ART/HISTORY MUSEUM TOURS	\$0	\$189	\$1,000	\$2,000	\$2,000
LIBRARY CARDS	\$0	\$10	\$0	\$0	\$0
LIBRARY - FINES	\$0	\$555	\$2,000	\$1,000	\$1,000
LIBRARY - OTHER FEES	\$462	\$6,381	\$6,000	\$6,000	\$6,000
LIBRARY-VIDEO RENTALS	\$0	\$164	\$0	\$0	\$0
LIBR-BOOKMARK CAFE	\$0	\$21,898	\$70,000	\$21,000	\$21,000
EQUIPMENT RENTAL	\$611,020	\$444,676	\$0	\$393,800	\$405,614
BLDG DIVISION CLASSES	\$0	\$0	\$1,000	\$1,000	\$1,000
SCHOOL DISTRICT IMPACT FEES (3%)	\$2,438	\$2,550	\$4,500	\$10,000	\$10,000
FIELD RENTAL	\$28,304	\$69,163	\$37,000	\$52,000	\$54,100
SALE/PLANS & SPECS	\$0	\$0	\$500	\$0	\$0
RECREATION - YOUTH SPEC EVENTS	\$0	\$84,548	\$99,000	\$104,000	\$109,000
Total CHARGES FOR CURRENT SERVICES:	\$23,435,212	\$24,297,104	\$20,041,383	\$25,830,175	\$27,078,159
OTHER REVENUES					
SALE OF PROPERTY	\$1,219,187	\$58,265	\$5,810,000	\$0	\$0
SALE OF EQUIPMENT	\$1,910	\$175,622	\$80,000	\$0	\$0
GIFTS AND DONATIONS	\$53,301	\$6,114	\$50,000	\$25,000	\$25,000
CASH OVER OR SHORT	-\$2,400	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$137,659	\$199,360	\$5,011,250	\$55,900	\$5,900
REIMBURSEMENTS	\$1,676,345	\$852,803	\$727,000	\$480,000	\$430,000
PARK IN-LIEU FEE	\$159,945	\$788,446	\$1,010,000	\$200,000	\$200,000
PD-ABANDONED VEHICLE FEE	\$167,474	\$76,780	\$50,000	\$50,000	\$50,000
SIDEWALK REP/OWNER SHARE	\$3,995	\$375,195	\$220,000	\$0	\$0
RECREATION CASH SHORT/OVER	\$824	\$0	\$0	\$0	\$0
DRIVEWAY REPAIR-OWNER SHARE	\$0	\$36,541	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$163,052	\$296,853	\$654,812	\$100,000	\$100,000
CHERRY FEST-SOUVENIRS	\$0	\$0	\$3,000	\$2,900	\$3,000
CHERRY FEST-BOOTH RENTAL	\$0	\$0	\$24,000	\$24,000	\$25,000
CHERRY FESTIVAL - SPONSORS	\$150	\$0	\$50,000	\$37,000	\$38,000
PD-LIVESCAN PRINTING	\$70	\$500	\$5,000	\$5,000	\$5,000
SETTLEMENTS & CLAIMS RECOVERY	\$43,398	\$1,322	\$10,000	\$10,000	\$10,000
DESIGNATED ENF	\$3,604	\$6,041	\$0	\$0	\$0

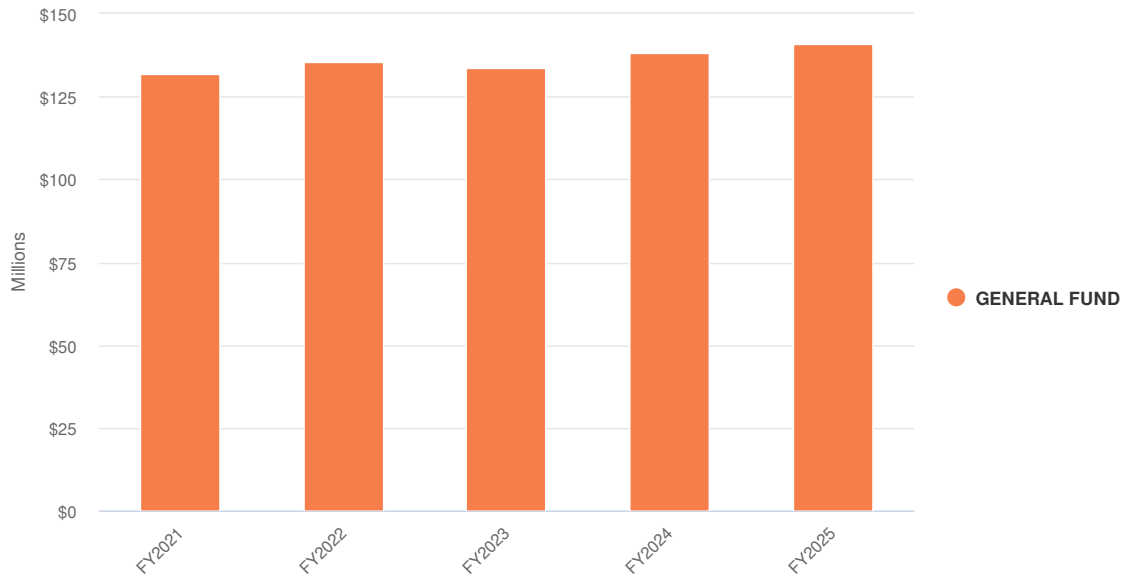


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
PARATRANSIT - FLEX PROGRAM	-\$100	-\$21	\$0	\$0	\$0
CREDIT CARD PAYMENT FEE - 2.5%	\$58,549	\$53,887	\$35,000	\$35,000	\$35,000
PD-INSURANCE REIMBURSEMENT	\$50,000	\$0	\$30,000	\$0	\$0
PLANNING - TECHNOLOGY FEE	\$3,364	\$6,279	\$20,000	\$9,000	\$9,000
ENG - TECHNOLOGY FEE	\$0	\$2,808	\$0	\$2,500	\$2,500
DONATIONS - SESQUICENTENNIAL CELEBRATION	\$0	\$149,000	\$0	\$0	\$0
Total OTHER REVENUES:	\$3,740,326	\$3,085,794	\$13,790,062	\$1,036,300	\$938,400
INTERDEPARTMENTAL REVENUES					
SHOP SERVICES	\$224,903	\$285,706	\$213,110	\$0	\$0
ADMINISTRATIVE SERVICES	\$2,001,068	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
CITY-OWNED EQUIPMENT RENTAL	\$2,585,351	\$3,089,440	\$3,089,440	\$1,905,680	\$1,935,885
PD FLEET	\$408,996	\$413,671	\$413,760	\$393,591	\$394,690
TELCOM/COMPUTER SVCS	\$4,269,472	\$4,185,813	\$5,027,495	\$7,390,182	\$7,409,237
BLDG RPRS & MAINTENANCE	\$3,278,214	\$3,543,387	\$4,184,216	\$4,403,120	\$4,567,544
INSURANCE SERVICES	\$5,433,474	\$5,753,918	\$5,861,143	\$4,808,830	\$4,981,622
OPERATING TRANSFERS IN	\$8,737,117	\$8,984,949	\$22,136,549	\$7,470,522	\$6,887,544
EQUIPMENT USE closed			\$0	\$3,498	\$3,718
Total INTERDEPARTMENTAL REVENUES:	\$26,938,595	\$28,256,883	\$42,925,714	\$29,168,238	\$28,973,056
Total Revenue Source:	\$200,610,973	\$209,758,681	\$252,229,715	\$219,610,128	\$221,091,008



General Fund Revenue Summary

Budgeted and Historical 2024 Revenue



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND					
GENERAL FUND					
PROPERTY TAXES					
CURRENT YEAR SECURED	\$13,535,189	\$14,558,909	\$14,516,400	\$15,287,000	\$15,746,000
CURRENT YEAR UNSECURED	\$1,303,883	\$873,651	\$1,044,000	\$900,000	\$900,000
HOMEOWNERS' PROPERTY TAX EXEMPT	\$95,956	\$95,249	\$105,000	\$100,000	\$100,000
PROPERTY TAX - VLF SWAP	\$8,946,545	\$9,282,935	\$9,450,000	\$9,600,000	\$9,900,000
INTEREST & PENALTIES	\$60,953	\$75,685	\$100,000	\$100,000	\$100,000
PASS-THRU/RESIDUAL PROPERTY TAX	\$2,721,627	\$2,886,249	\$2,661,000	\$2,972,000	\$3,061,000
Total PROPERTY TAXES:	\$26,664,153	\$27,772,678	\$27,876,400	\$28,959,000	\$29,807,000
SALES AND OTHER TAXES					
SALES AND USE TAXES	\$35,473,464	\$40,298,669	\$41,000,000	\$40,575,600	\$41,650,720
SALES TAX/PUBLIC SAFETY	\$402,968	\$460,020	\$494,800	\$502,000	\$526,000
DOCUMENT PROP TRANSFER TAX (\$6/\$1,000)	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
FRANCHISES - PIPELINE	\$30,849	\$31,994	\$30,000	\$32,000	\$32,000
TRANSIENT OCCUPANCY TAX (14%)	\$395,831	\$685,026	\$515,000	\$690,000	\$700,000
SPECIAL ASSESSMENTS	\$1,080	\$1,080	\$1,200	\$1,000	\$1,000
UTILITY USERS TAX - ELECTRICITY & GAS	\$8,314,172	\$9,146,104	\$8,857,217	\$9,034,000	\$9,215,000
UTILITY USERS TAX - CABLE TV	\$739,642	\$752,450	\$769,372	\$761,700	\$754,000
UTILITY USERS TAX - TELEPHONE	\$1,644,085	\$1,586,243	\$1,246,060	\$996,000	\$976,000
EMERGENCY COMMUNICATION ACCESS FEE (911)	\$3,255,178	\$3,388,459	\$3,366,000	\$3,521,000	\$3,627,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
UTILITY USER'S TAX - PREPAID WIRELESS	\$98,613	\$98,154	\$477,909	\$439,000	\$404,500
UTILITY USER'S TAX - PREPAID 911	\$34,377	\$28,693	\$143,000	\$50,000	\$50,000
FRANCHISE - ELECTRIC	\$664,934	\$663,548	\$535,000	\$625,000	\$650,000
FRANCHISE - GAS	\$249,005	\$284,438	\$235,000	\$250,000	\$260,000
FRANCHISE - CABLE	\$796,754	\$792,819	\$700,000	\$750,000	\$770,000
FRANCHISE - REFUSE	\$2,820,823	\$2,847,047	\$2,725,000	\$2,800,000	\$2,850,000
FRANCHISE - RECYCLING	\$388,312	\$401,609	\$240,000	\$350,000	\$360,000
FRANCHISE FEE -ORA LOMA	\$893,392	\$929,636	\$900,000	\$925,000	\$940,000
TRANSACTION & USE TAX	\$13,698,065	\$13,927,427	\$14,500,000	\$14,770,000	\$15,239,000
MOBILE TELEPHONY SERVICES SURCHARGE	\$23,973	\$17,250	\$43,000	\$25,000	\$25,000
CANNABIS ADD-ON TAX	\$1,129,780	\$897,145	\$1,000,000	\$849,720	\$900,000
Total SALES AND OTHER TAXES:	\$80,613,992	\$92,192,783	\$87,048,558	\$88,947,020	\$90,930,220
LICENSES & PERMITS					
BUILDING	\$2,394,011	\$2,714,532	\$2,800,000	\$3,000,000	\$3,000,000
MECHANICAL PERMITS	\$115,574	\$106,678	\$84,900	\$95,000	\$95,000
ELECTRICAL	\$204,550	\$202,848	\$135,000	\$200,000	\$200,000
OVERSIZE VEHICLES	\$28,758	\$23,258	\$40,000	\$40,000	\$40,000
ENCROACHMENT	\$27,420	\$37,159	\$30,000	\$38,000	\$38,000
BLDG - AUTOMATION UPDATE FEE	\$123,023	\$132,937	\$111,000	\$140,000	\$140,000
OTHER PERMITS	\$1,460	\$8,188	\$3,000	\$0	\$0
GRADING PERMIT	\$130	\$0	\$10,000	\$6,000	\$6,000
MICROFILMING	\$71,677	\$72,360	\$71,103	\$72,000	\$72,000
SIGNS	\$13,306	\$9,638	\$10,000	\$10,000	\$10,000
PLUMBING	\$53,662	\$70,461	\$50,000	\$50,000	\$50,000
RESIDENTIAL PARKING PERMITS	\$440	\$0	\$500	\$0	\$0
BUSINESS LICENSE ZONING	\$40,567	\$33,567	\$25,000	\$30,000	\$30,000
TOBACCO RETAILER'S LICENSE FEE	\$40,500	\$33,138	\$35,000	\$38,000	\$38,000
FIRE MISC PERMITS	\$70,240	\$50,977	\$50,000	\$50,000	\$50,000
BUSINESS IMPROVEMENT DISTRICT				\$400,000	\$400,000
BUSINESS LICENSES	\$5,898,566	\$6,309,045	\$5,830,000	\$6,100,000	\$6,100,000
DOG & OTHER ANIMAL LICENSES	\$8,093	\$7,476	\$15,000	\$15,000	\$15,000
AMUSEMENT DEVICE LICENSE	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000
LONG RANGE PLANNING FEE	\$17,879	\$17,565	\$150,000	\$160,000	\$160,000
BUSINESS LICENSE PENALTIES	\$249,947	\$210,928	\$150,000	\$175,000	\$175,000
CANNABIS DISPENSARY PERMIT FEE	\$87,500	\$122,590	\$105,000	\$120,000	\$120,000
Total LICENSES & PERMITS:	\$9,448,804	\$10,165,546	\$9,707,503	\$10,741,000	\$10,741,000
FINES, FORFEITURES & PENALTIES					
VEHICLE CODE FINES-CITY	\$181,229	\$132,748	\$125,000	\$125,000	\$125,000
VEHICLE CODE FINES-COUNTY	\$443,255	\$217,385	\$350,000	\$350,000	\$350,000
RED LIGHT SAFETY PROGRAM	\$564,680	\$158,326	\$0	\$0	\$0
PARKING VIOLATIONS-CITY/DMV	\$3,140	\$101,190	\$5,000	\$5,000	\$5,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
COURT FINES COLLECTED-COUNTY	\$26,868	\$20,198	\$100,000	\$100,000	\$100,000
CODE ENFORCE ADMINISTRATIVE	\$5,022	\$2,809	\$25,000	\$25,000	\$25,000
CD - CODE ENFORCEMENT	\$4,900	\$55,065	\$15,000	\$6,000	\$6,000
BUILDING CODE ENFORCMENT FEES & FINES	\$0	\$35,871	\$2,500	\$2,500	\$2,500
Total FINES, FORFEITURES & PENALTIES:	\$1,229,094	\$723,591	\$622,500	\$613,500	\$613,500
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$1,557,484	\$1,513,149	\$1,500,000	\$1,500,000	\$1,500,000
RENTS & CONCESSION	\$303,498	\$303,107	\$270,000	\$290,000	\$290,000
INTEREST INCOME-INTERFUND ADVANCES	\$335,621	\$324,052	\$243,686	\$240,000	\$240,000
INTEREST INCOME - LOANS	\$422,980	\$21,129	\$45,000	\$25,000	\$50,000
MARINA COMM CENTER RENT	-\$994	\$237,252	\$225,000	\$291,000	\$303,000
NET SWEEP INTEREST	\$0	\$0	\$4,000	\$4,000	\$4,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$1,304,015	-\$3,829,677	\$0	\$0	\$0
SENIOR CENTER RENT	\$10,435	\$64,416	\$195,000	\$154,000	\$160,000
LIBRARY MEETING ROOM RENTALS	\$0	\$468	\$16,000	\$1,000	\$1,000
SURLENE GRANT MEETING ROOM RENTAL			\$0	\$5,000	\$5,200
OFFICE SPACE RENTAL - CITY ATTORNEY	\$5,580	\$5,580	\$5,580	\$5,600	\$5,600
TELECOM LICENSING	\$110,413	\$79,657	\$60,000	\$70,000	\$70,000
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$1,441,002	-\$1,280,869	\$2,564,266	\$2,585,600	\$2,628,800
REVENUE FROM OTHER AGENCIES					
ST MOTOR VEH IN LIEU TAX	\$64,491	\$100,841	\$45,000	\$75,000	\$75,000
COUNTY GRANT	\$355,211	\$0	\$5,000	\$0	\$0
EMS ASSESSMENT	\$701,506	\$719,171	\$693,000	\$693,000	\$693,000
POST REIMBURSEMENTS	\$14,386	\$5,984	\$12,000	\$12,000	\$12,000
STATE MANDATED COSTS REIMBURSEMENTS	\$49,057	\$45,166	\$50,000	\$50,000	\$50,000
OTHER STATE REIMBURSEMENTS	\$0	\$2,465	\$0	\$0	\$0
COVID RELIEF	\$1,171,787	\$463,843	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,356,439	\$1,337,470	\$805,000	\$830,000	\$830,000
CHARGES FOR CURRENT SERVICES					
ENGINEERING SERVICES	\$242,458	\$200,019	\$310,000	\$250,000	\$270,000
PLANNING PERMIT FEES	\$131,847	\$146,174	\$214,000	\$120,000	\$120,000
PLANNING DIVISION SVCS (CUSTOMER NO.S)	\$142,238	\$97,476	\$90,000	\$150,000	\$150,000
COMMUNITY STANDARDS SVCS	\$35,981	\$17,385	\$0	\$0	\$0
CENTURY THEATRE	-\$2,760	\$0	\$0	\$0	\$0
POLICE - OTHER AGENCY ASSISTANCE	\$6,293	\$0	\$0	\$0	\$0
SPECIAL POLICE SERVICES	\$53,286	\$73,174	\$50,000	\$50,000	\$50,000
ANIMAL CONTROL SERVICES	\$807	\$427	\$500	\$500	\$500



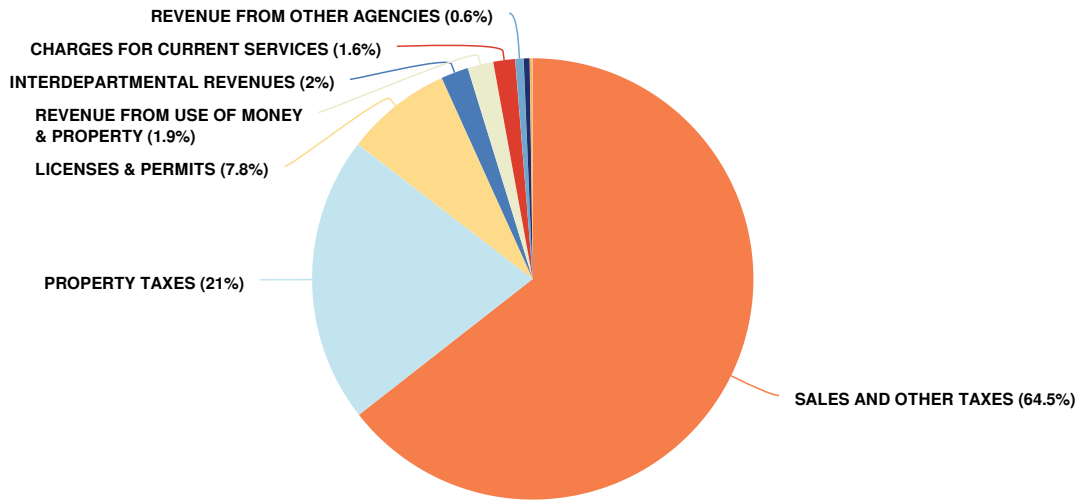
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
PD ALARM RESPONSE	\$10,600	\$18,850	\$15,000	\$15,000	\$15,000
FIRE SPRINKLER	\$37,461	\$41,816	\$18,000	\$35,000	\$35,000
FIRE PROTECTION/ALARM	\$10,347	\$10,346	\$9,000	\$10,000	\$10,000
FIRE REVIEW & INSPECTION	\$308,413	\$411,043	\$306,000	\$400,000	\$400,000
MAINT/STATE HIGHWAY	\$31,773	\$31,794	\$31,773	\$0	\$0
RECREATIONAL SWIM	\$0	\$0	\$210	\$0	\$0
RECREATION-CONTRACT PROG	-\$70	\$9,794	\$200,000	\$185,600	\$193,000
RECREATION-YOUTH SPORTS	\$0	\$8,945	\$33,000	\$35,000	\$36,400
RECREATION-DAY CAMP	\$127,507	\$150,017	\$145,000	\$149,000	\$155,000
RECREATION-ADULT PROGRAM	\$0	-\$110	\$13,000	\$0	\$0
RECREATION-SENIOR PROGRAMS	-\$73	\$2,020	\$80,000	\$64,400	\$67,000
PARK RENTALS	\$23,958	\$127,768	\$135,000	\$144,000	\$150,000
KIDS CLUB	\$37,749	\$12,000	\$63,000	\$25,000	\$26,000
RECREATION TEEN PROGRAM	\$0	\$40	\$25,000	\$27,000	\$28,100
RECREATION-KIDDIE COLLEGE	\$48	\$46,255	\$75,000	\$48,000	\$50,000
RECREATION - SUMMER ADVENTURES	\$8,175	\$39,755	\$110,000	\$41,000	\$43,000
RECREATION - SWIM SLFAC	\$39,791	\$92,828	\$194,000	\$69,000	\$176,000
RECREATION - SWIM FARRELLY	\$0	\$66,731	\$124,000	\$62,000	\$64,000
SWIM BOYS & GIRLS CLUB	\$17,776	\$193,392	\$236,000	\$250,000	\$260,000
REFUND/TRANSFER FEE - ACTIVENET	\$0	\$0	\$1,000	\$0	\$0
REC-LINK ACTIVENET	-\$1,287	-\$1,016	-\$10,000	\$0	\$0
ART/HISTORY MUSEUM TOURS	\$0	\$189	\$1,000	\$2,000	\$2,000
LIBRARY CARDS	\$0	\$10	\$0	\$0	\$0
LIBRARY - FINES	\$0	\$555	\$2,000	\$1,000	\$1,000
LIBRARY - OTHER FEES	\$462	\$6,381	\$6,000	\$6,000	\$6,000
LIBRARY-VIDEO RENTALS	\$0	\$164	\$0	\$0	\$0
LIBR-BOOKMARK CAFE	\$0	\$21,898	\$70,000	\$21,000	\$21,000
BLDG DIVISION CLASSES	\$0	\$0	\$1,000	\$1,000	\$1,000
SCHOOL DISTRICT IMPACT FEES (3%)	\$2,438	\$2,550	\$4,500	\$10,000	\$10,000
FIELD RENTAL	\$28,304	\$69,163	\$37,000	\$52,000	\$54,100
SALE/PLANS & SPECS	\$0	\$0	\$500	\$0	\$0
Total CHARGES FOR CURRENT SERVICES:	\$1,293,522	\$1,897,835	\$2,590,483	\$2,223,500	\$2,394,100
OTHER REVENUES					
SALE OF PROPERTY	\$1,219,187	\$933	\$0	\$0	\$0
SALE OF EQUIPMENT	\$1,910	\$8,105	\$0	\$0	\$0
GIFTS AND DONATIONS	\$53,301	\$6,114	\$50,000	\$25,000	\$25,000
CASH OVER OR SHORT	-\$2,400	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$42,070	\$121,390	\$35,000	\$50,000	\$0
REIMBURSEMENTS	\$283,288	\$217,440	\$30,000	\$50,000	\$0
PD-ABANDONED VEHICLE FEE	\$167,474	\$76,780	\$50,000	\$50,000	\$50,000
RECREATION CASH SHORT/OVER	\$824	\$0	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$11,793	\$0	\$0	\$0	\$0
CHERRY FEST-SOUVENIRS	\$0	\$0	\$3,000	\$2,900	\$3,000



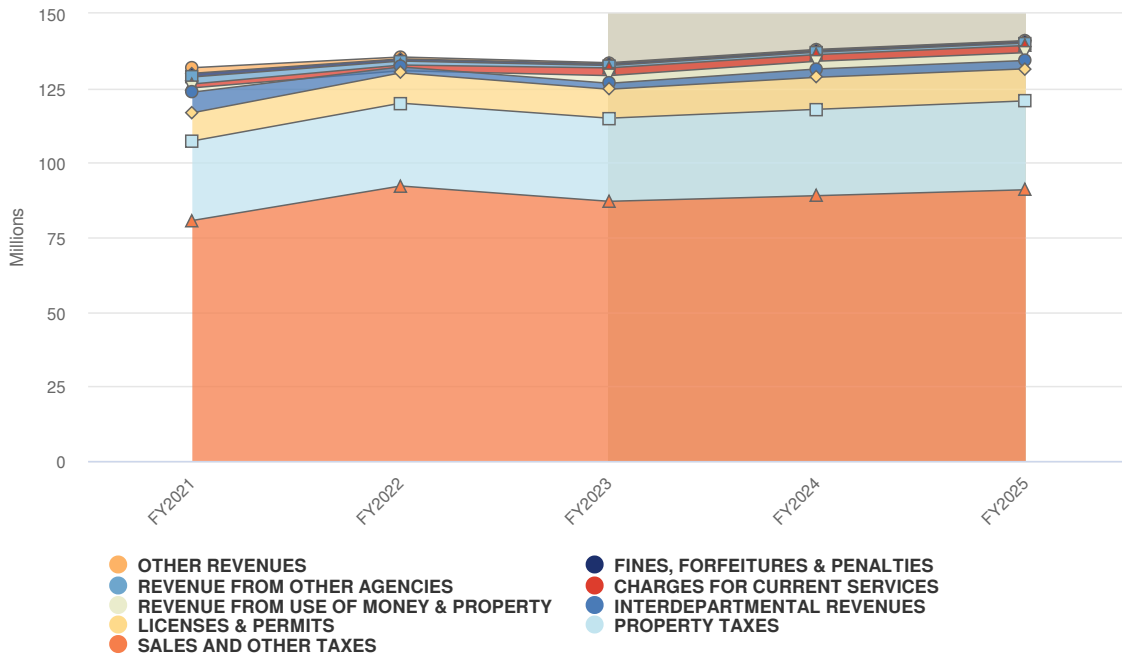
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CHERRY FEST-BOOTH RENTAL	\$0	\$0	\$24,000	\$24,000	\$25,000
CHERRY FESTIVAL - SPONSORS	\$150	\$0	\$50,000	\$37,000	\$38,000
PD-LIVESCAN PRINTING	\$70	\$500	\$5,000	\$5,000	\$5,000
SETTLEMENTS & CLAIMS RECOVERY	\$43,398	\$1,322	\$10,000	\$10,000	\$10,000
CREDIT CARD PAYMENT FEE - 2.5%	\$58,549	\$53,887	\$35,000	\$35,000	\$35,000
PLANNING - TECHNOLOGY FEE	\$3,364	\$6,279	\$20,000	\$9,000	\$9,000
ENG - TECHNOLOGY FEE	\$0	\$2,808	\$0	\$2,500	\$2,500
DONATIONS - SESQUICENTENNIAL CELEBRATION	\$0	\$149,000	\$0	\$0	\$0
Total OTHER REVENUES:	\$1,882,978	\$644,556	\$312,000	\$300,400	\$202,500
INTERDEPARTMENTAL REVENUES					
ADMINISTRATIVE SERVICES	\$2,001,068	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
OPERATING TRANSFERS IN	\$4,917,823	\$0	\$0	\$0	\$0
Total INTERDEPARTMENTAL REVENUES:	\$6,918,891	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
Total GENERAL FUND:	\$131,848,874	\$135,453,589	\$133,526,710	\$137,992,835	\$140,939,935
Total GENERAL FUND:	\$131,848,874	\$135,453,589	\$133,526,710	\$137,992,835	\$140,939,935

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
PROPERTY TAXES					
CURRENT YEAR SECURED	\$13,535,189	\$14,558,909	\$14,516,400	\$15,287,000	\$15,746,000
CURRENT YEAR UNSECURED	\$1,303,883	\$873,651	\$1,044,000	\$900,000	\$900,000
HOMEOWNERS' PROPERTY TAX EXEMPT	\$95,956	\$95,249	\$105,000	\$100,000	\$100,000
PROPERTY TAX - VLF SWAP	\$8,946,545	\$9,282,935	\$9,450,000	\$9,600,000	\$9,900,000
INTEREST & PENALTIES	\$60,953	\$75,685	\$100,000	\$100,000	\$100,000
PASS-THRU/RESIDUAL PROPERTY TAX	\$2,721,627	\$2,886,249	\$2,661,000	\$2,972,000	\$3,061,000
Total PROPERTY TAXES:	\$26,664,153	\$27,772,678	\$27,876,400	\$28,959,000	\$29,807,000
SALES AND OTHER TAXES					
SALES AND USE TAXES	\$35,473,464	\$40,298,669	\$41,000,000	\$40,575,600	\$41,650,720
SALES TAX/PUBLIC SAFETY	\$402,968	\$460,020	\$494,800	\$502,000	\$526,000
DOCUMENT PROP TRANSFER TAX (\$6/\$1,000)	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
FRANCHISES - PIPELINE	\$30,849	\$31,994	\$30,000	\$32,000	\$32,000
TRANSIENT OCCUPANCY TAX (10%)	\$395,831	\$685,026	\$515,000	\$690,000	\$700,000
SPECIAL ASSESSMENTS	\$1,080	\$1,080	\$1,200	\$1,000	\$1,000
UTILITY USERS TAX - ELECTRICITY & GAS	\$8,314,172	\$9,146,104	\$8,857,217	\$9,034,000	\$9,215,000
UTILITY USERS TAX - CABLE TV	\$739,642	\$752,450	\$769,372	\$761,700	\$754,000
UTILITY USERS TAX - TELEPHONE	\$1,644,085	\$1,586,243	\$1,246,060	\$996,000	\$976,000
EMERGENCY COMMUNICATION ACCESS FEE (911)	\$3,255,178	\$3,388,459	\$3,366,000	\$3,521,000	\$3,627,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
UTILITY USER'S TAX - PREPAID WIRELESS	\$98,613	\$98,154	\$477,909	\$439,000	\$404,500
UTILITY USER'S TAX - PREPAID 911	\$34,377	\$28,693	\$143,000	\$50,000	\$50,000
FRANCHISE - ELECTRIC	\$664,934	\$663,548	\$535,000	\$625,000	\$650,000
FRANCHISE - GAS	\$249,005	\$284,438	\$235,000	\$250,000	\$260,000
FRANCHISE - CABLE	\$796,754	\$792,819	\$700,000	\$750,000	\$770,000
FRANCHISE - REFUSE	\$2,820,823	\$2,847,047	\$2,725,000	\$2,800,000	\$2,850,000
FRANCHISE - RECYCLING	\$388,312	\$401,609	\$240,000	\$350,000	\$360,000
FRANCHISE FEE -ORA LOMA	\$893,392	\$929,636	\$900,000	\$925,000	\$940,000
TRANSACTION & USE TAX	\$13,698,065	\$13,927,427	\$14,500,000	\$14,770,000	\$15,239,000
MOBILE TELEPHONY SERVICES SURCHARGE	\$23,973	\$17,250	\$43,000	\$25,000	\$25,000
CANNABIS ADD-ON TAX	\$1,129,780	\$897,145	\$1,000,000	\$849,720	\$900,000
Total SALES AND OTHER TAXES:	\$80,613,992	\$92,192,783	\$87,048,558	\$88,947,020	\$90,930,220
LICENSES & PERMITS					
BUILDING	\$2,394,011	\$2,714,532	\$2,800,000	\$3,000,000	\$3,000,000
MECHANICAL PERMITS	\$115,574	\$106,678	\$84,900	\$95,000	\$95,000
ELECTRICAL	\$204,550	\$202,848	\$135,000	\$200,000	\$200,000
OVERSIZE VEHICLES	\$28,758	\$23,258	\$40,000	\$40,000	\$40,000
ENCROACHMENT	\$27,420	\$37,159	\$30,000	\$38,000	\$38,000
BLDG - AUTOMATION UPDATE FEE	\$123,023	\$132,937	\$111,000	\$140,000	\$140,000
OTHER PERMITS	\$1,460	\$8,188	\$3,000	\$0	\$0
GRADING PERMIT	\$130	\$0	\$10,000	\$6,000	\$6,000
MICROFILMING	\$71,677	\$72,360	\$71,103	\$72,000	\$72,000
SIGNS	\$13,306	\$9,638	\$10,000	\$10,000	\$10,000
PLUMBING	\$53,662	\$70,461	\$50,000	\$50,000	\$50,000
RESIDENTIAL PARKING PERMITS	\$440	\$0	\$500	\$0	\$0
BUSINESS LICENSE ZONING	\$40,567	\$33,567	\$25,000	\$30,000	\$30,000
TOBACCO RETAILER'S LICENSE FEE	\$40,500	\$33,138	\$35,000	\$38,000	\$38,000
FIRE MISC PERMITS	\$70,240	\$50,977	\$50,000	\$50,000	\$50,000
BUSINESS IMPROVEMENT DISTRICT				\$400,000	\$400,000
BUSINESS LICENSES	\$5,898,566	\$6,309,045	\$5,830,000	\$6,100,000	\$6,100,000
DOG & OTHER ANIMAL LICENSES	\$8,093	\$7,476	\$15,000	\$15,000	\$15,000
AMUSEMENT DEVICE LICENSE	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000
LONG RANGE PLANNING FEE	\$17,879	\$17,565	\$150,000	\$160,000	\$160,000
BUSINESS LICENSE PENALTIES	\$249,947	\$210,928	\$150,000	\$175,000	\$175,000
CANNABIS DISPENSARY PERMIT FEE	\$87,500	\$122,590	\$105,000	\$120,000	\$120,000
Total LICENSES & PERMITS:	\$9,448,804	\$10,165,546	\$9,707,503	\$10,741,000	\$10,741,000
FINES, FORFEITURES & PENALTIES					
VEHICLE CODE FINES-CITY	\$181,229	\$132,748	\$125,000	\$125,000	\$125,000
VEHICLE CODE FINES-COUNTY	\$443,255	\$217,385	\$350,000	\$350,000	\$350,000
RED LIGHT SAFETY PROGRAM	\$564,680	\$158,326	\$0	\$0	\$0
PARKING VIOLATIONS-CITY/DMV	\$3,140	\$101,190	\$5,000	\$5,000	\$5,000
COURT FINES COLLECTED-COUNTY	\$26,868	\$20,198	\$100,000	\$100,000	\$100,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CODE ENFORCE ADMINISTRATIVE	\$5,022	\$2,809	\$25,000	\$25,000	\$25,000
CD - CODE ENFORCEMENT	\$4,900	\$55,065	\$15,000	\$6,000	\$6,000
BUILDING CODE ENFORCMENT FEES & FINES	\$0	\$35,871	\$2,500	\$2,500	\$2,500
Total FINES, FORFEITURES & PENALTIES:	\$1,229,094	\$723,591	\$622,500	\$613,500	\$613,500
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME	\$1,557,484	\$1,513,149	\$1,500,000	\$1,500,000	\$1,500,000
RENTS & CONCESSION	\$303,498	\$303,107	\$270,000	\$290,000	\$290,000
INTEREST INCOME-INTERFUND ADVANCES	\$335,621	\$324,052	\$243,686	\$240,000	\$240,000
INTEREST INCOME - LOANS	\$422,980	\$21,129	\$45,000	\$25,000	\$50,000
MARINA COMM CENTER RENT	-\$994	\$237,252	\$225,000	\$291,000	\$303,000
NET SWEEP INTEREST	\$0	\$0	\$4,000	\$4,000	\$4,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$1,304,015	-\$3,829,677	\$0	\$0	\$0
SENIOR CENTER RENT	\$10,435	\$64,416	\$195,000	\$154,000	\$160,000
LIBRARY MEETING ROOM RENTALS	\$0	\$468	\$16,000	\$1,000	\$1,000
SURLENE GRANT MEETING ROOM RENTAL			\$0	\$5,000	\$5,200
OFFICE SPACE RENTAL - CITY ATTORNEY	\$5,580	\$5,580	\$5,580	\$5,600	\$5,600
TELECOM LICENSING	\$110,413	\$79,657	\$60,000	\$70,000	\$70,000
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$1,441,002	-\$1,280,869	\$2,564,266	\$2,585,600	\$2,628,800
REVENUE FROM OTHER AGENCIES					
ST MOTOR VEH IN LIEU TAX	\$64,491	\$100,841	\$45,000	\$75,000	\$75,000
COUNTY GRANT	\$355,211	\$0	\$5,000	\$0	\$0
EMS ASSESSMENT	\$701,506	\$719,171	\$693,000	\$693,000	\$693,000
POST REIMBURSEMENTS	\$14,386	\$5,984	\$12,000	\$12,000	\$12,000
STATE MANDATED COSTS REIMBURSEMENTS	\$49,057	\$45,166	\$50,000	\$50,000	\$50,000
OTHER STATE REIMBURSEMENTS	\$0	\$2,465	\$0	\$0	\$0
COVID RELIEF	\$1,171,787	\$463,843	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,356,439	\$1,337,470	\$805,000	\$830,000	\$830,000
CHARGES FOR CURRENT SERVICES					
ENGINEERING SERVICES	\$242,458	\$200,019	\$310,000	\$250,000	\$270,000
PLANNING PERMIT FEES	\$131,847	\$146,174	\$214,000	\$120,000	\$120,000
PLANNING DIVISION SVCS (CUSTOMER NO.S)	\$142,238	\$97,476	\$90,000	\$150,000	\$150,000
COMMUNITY STANDARDS SVCS	\$35,981	\$17,385	\$0	\$0	\$0
CENTURY THEATRE	-\$2,760	\$0	\$0	\$0	\$0
POLICE - OTHER AGENCY ASSISTANCE	\$6,293	\$0	\$0	\$0	\$0
SPECIAL POLICE SERVICES	\$53,286	\$73,174	\$50,000	\$50,000	\$50,000
ANIMAL CONTROL SERVICES	\$807	\$427	\$500	\$500	\$500
PD ALARM RESPONSE	\$10,600	\$18,850	\$15,000	\$15,000	\$15,000
FIRE SPRINKLER	\$37,461	\$41,816	\$18,000	\$35,000	\$35,000
FIRE PROTECTION/ALARM	\$10,347	\$10,346	\$9,000	\$10,000	\$10,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FIRE REVIEW & INSPECTION	\$308,413	\$411,043	\$306,000	\$400,000	\$400,000
MAINT/STATE HIGHWAY	\$31,773	\$31,794	\$31,773	\$0	\$0
RECREATIONAL SWIM	\$0	\$0	\$210	\$0	\$0
RECREATION-CONTRACT PROG	-\$70	\$9,794	\$200,000	\$185,600	\$193,000
RECREATION-YOUTH SPORTS	\$0	\$8,945	\$33,000	\$35,000	\$36,400
RECREATION-DAY CAMP	\$127,507	\$150,017	\$145,000	\$149,000	\$155,000
RECREATION-ADULT PROGRAM	\$0	-\$110	\$13,000	\$0	\$0
RECREATION-SENIOR PROGRAMS	-\$73	\$2,020	\$80,000	\$64,400	\$67,000
PARK RENTALS	\$23,958	\$127,768	\$135,000	\$144,000	\$150,000
KIDS CLUB	\$37,749	\$12,000	\$63,000	\$25,000	\$26,000
RECREATION TEEN PROGRAM	\$0	\$40	\$25,000	\$27,000	\$28,100
RECREATION-KIDDIE COLLEGE	\$48	\$46,255	\$75,000	\$48,000	\$50,000
RECREATION - SUMMER ADVENTURES	\$8,175	\$39,755	\$110,000	\$41,000	\$43,000
RECREATION - SWIM SLFAC	\$39,791	\$92,828	\$194,000	\$69,000	\$176,000
RECREATION - SWIM FARRELLY	\$0	\$66,731	\$124,000	\$62,000	\$64,000
SWIM BOYS & GIRLS CLUB	\$17,776	\$193,392	\$236,000	\$250,000	\$260,000
REFUND/TRANSFER FEE - ACTIVENET	\$0	\$0	\$1,000	\$0	\$0
REC-LINK ACTIVENET	-\$1,287	-\$1,016	-\$10,000	\$0	\$0
ART/HISTORY MUSEUM TOURS	\$0	\$189	\$1,000	\$2,000	\$2,000
LIBRARY CARDS	\$0	\$10	\$0	\$0	\$0
LIBRARY - FINES	\$0	\$555	\$2,000	\$1,000	\$1,000
LIBRARY - OTHER FEES	\$462	\$6,381	\$6,000	\$6,000	\$6,000
LIBRARY-VIDEO RENTALS	\$0	\$164	\$0	\$0	\$0
LIBR-BOOKMARK CAFE	\$0	\$21,898	\$70,000	\$21,000	\$21,000
BLDG DIVISION CLASSES	\$0	\$0	\$1,000	\$1,000	\$1,000
SCHOOL DISTRICT IMPACT FEES (3%)	\$2,438	\$2,550	\$4,500	\$10,000	\$10,000
FIELD RENTAL	\$28,304	\$69,163	\$37,000	\$52,000	\$54,100
SALE/PLANS & SPECS	\$0	\$0	\$500	\$0	\$0
Total CHARGES FOR CURRENT SERVICES:	\$1,293,522	\$1,897,835	\$2,590,483	\$2,223,500	\$2,394,100
OTHER REVENUES					
SALE OF PROPERTY	\$1,219,187	\$933	\$0	\$0	\$0
SALE OF EQUIPMENT	\$1,910	\$8,105	\$0	\$0	\$0
GIFTS AND DONATIONS	\$53,301	\$6,114	\$50,000	\$25,000	\$25,000
CASH OVER OR SHORT	-\$2,400	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$42,070	\$121,390	\$35,000	\$50,000	\$0
REIMBURSEMENTS	\$283,288	\$217,440	\$30,000	\$50,000	\$0
PD-ABANDONED VEHICLE FEE	\$167,474	\$76,780	\$50,000	\$50,000	\$50,000
RECREATION CASH SHORT/OVER	\$824	\$0	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$11,793	\$0	\$0	\$0	\$0
CHERRY FEST-SOUVENIRS	\$0	\$0	\$3,000	\$2,900	\$3,000
CHERRY FEST-BOOTH RENTAL	\$0	\$0	\$24,000	\$24,000	\$25,000
CHERRY FESTIVAL - SPONSORS	\$150	\$0	\$50,000	\$37,000	\$38,000
PD-LIVESCAN PRINTING	\$70	\$500	\$5,000	\$5,000	\$5,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
SETTLEMENTS & CLAIMS RECOVERY	\$43,398	\$1,322	\$10,000	\$10,000	\$10,000
CREDIT CARD PAYMENT FEE - 2.5%	\$58,549	\$53,887	\$35,000	\$35,000	\$35,000
PLANNING - TECHNOLOGY FEE	\$3,364	\$6,279	\$20,000	\$9,000	\$9,000
ENG - TECHNOLOGY FEE	\$0	\$2,808	\$0	\$2,500	\$2,500
DONATIONS - SESQUICENTENNIAL CELEBRATION	\$0	\$149,000	\$0	\$0	\$0
Total OTHER REVENUES:	\$1,882,978	\$644,556	\$312,000	\$300,400	\$202,500
INTERDEPARTMENTAL REVENUES					
ADMINISTRATIVE SERVICES	\$2,001,068	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
OPERATING TRANSFERS IN	\$4,917,823	\$0	\$0	\$0	\$0
Total INTERDEPARTMENTAL REVENUES:	\$6,918,891	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
Total Revenue Source:	\$131,848,874	\$135,453,589	\$133,526,710	\$137,992,835	\$140,939,935



Sales and Use Taxes



California’s sales tax law taxes the sales or use of tangible goods. Sales Tax is imposed on all retailers selling tangible personal property in the state and is measured by the retailer’s gross receipts. Use Tax is levied on purchasers of tangible personal property from any retailer not required to pay sales tax to the state.

Proceeds of sales and use taxes imposed within the city are distributed to 6 distinct entities, with the City receiving the equivalent of 15% of the total collected. Sales and Use Tax is the City’s largest source of General Fund revenue and represents 40% of total General Fund revenue.

Voters in San Leandro most recently approved a half-cent transaction and use tax (Measure HH) and agreed to extend collection of the tax through 2045. Revenues are used for street and road repairs, public safety, library services, and recreation and human services.

Voters in Alameda County approved an additional half cent increase to transportation sales tax (Measure BB) to repair, increase bicycle and pedestrian safety, reduce traffic congestion, and improve air quality. Alameda County Transportation Authority (ACTA) administers this revenue source for a period of 30 years, the tax sunsets in 2045.

The total sales tax rate in the city is 10.25% and distributed as follows:

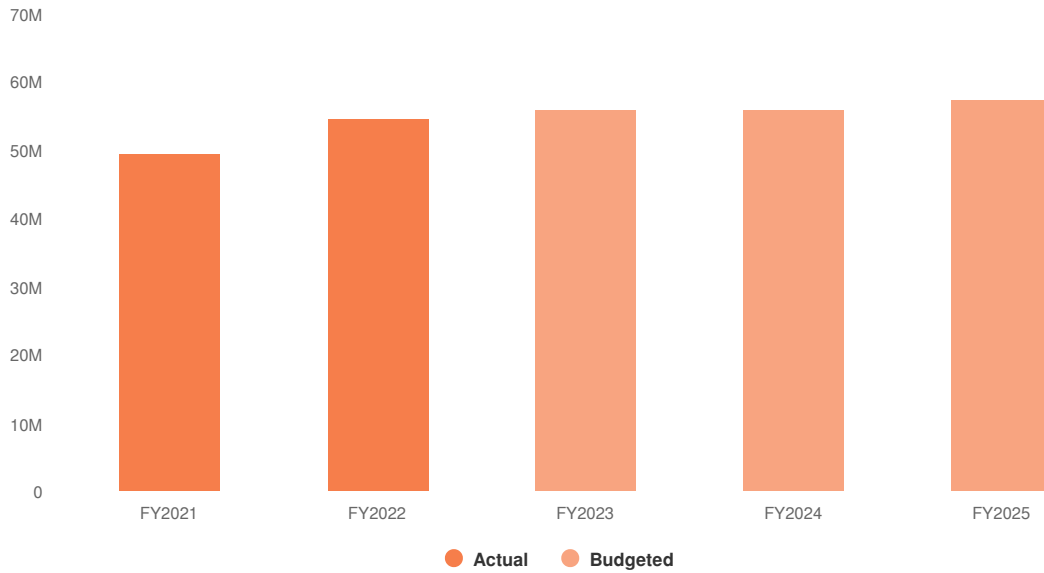
**DISTRIBUTION OF
SALES TAX
COLLECTION
WITHIN ALAMEDA
COUNTY AND THE
CITY OF SAN
LEANDRO**

Agency	%
State of California	5.00%
State Public Safety Fund (Proposition 172)	0.50%
City of San Leandro	1.00%
City of San Leandro Temporary Transaction & Use Tax	0.50%
Alameda County	0.25%
Alameda County Transportation Authority	1.00%
Alameda County Essential Health Care Services	0.50%
Alameda County BART	0.50%
Alameda County Children's Health and Childcare	0.50%
Alameda County Essential County and Social Safety Net Services	0.50%
Total Sales Tax in San Leandro	10.25%

Revenue Summary

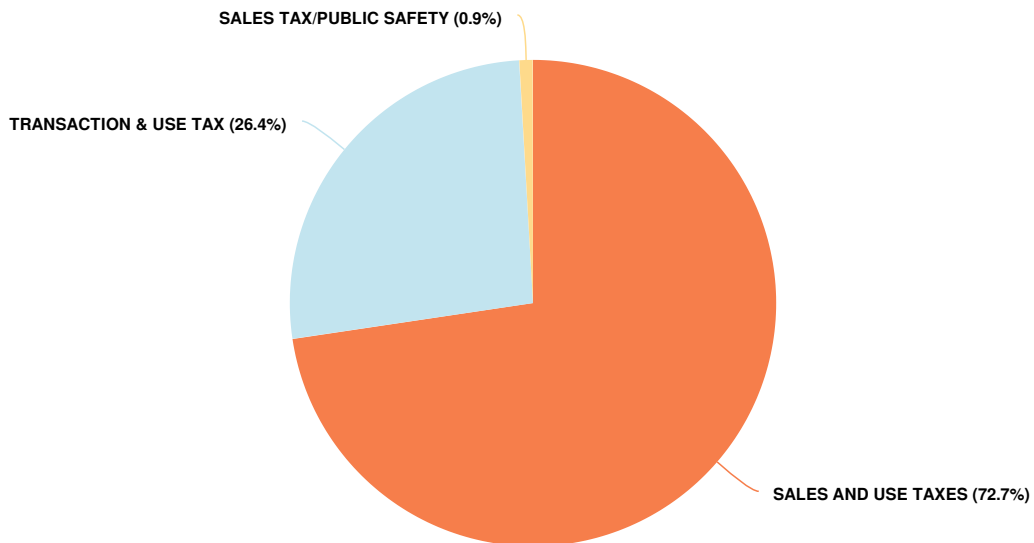
\$55,847,600 **-\$147,200**
(-0.26% vs. prior year)

Sales and Use Taxes Proposed and Historical Budget vs. Actual

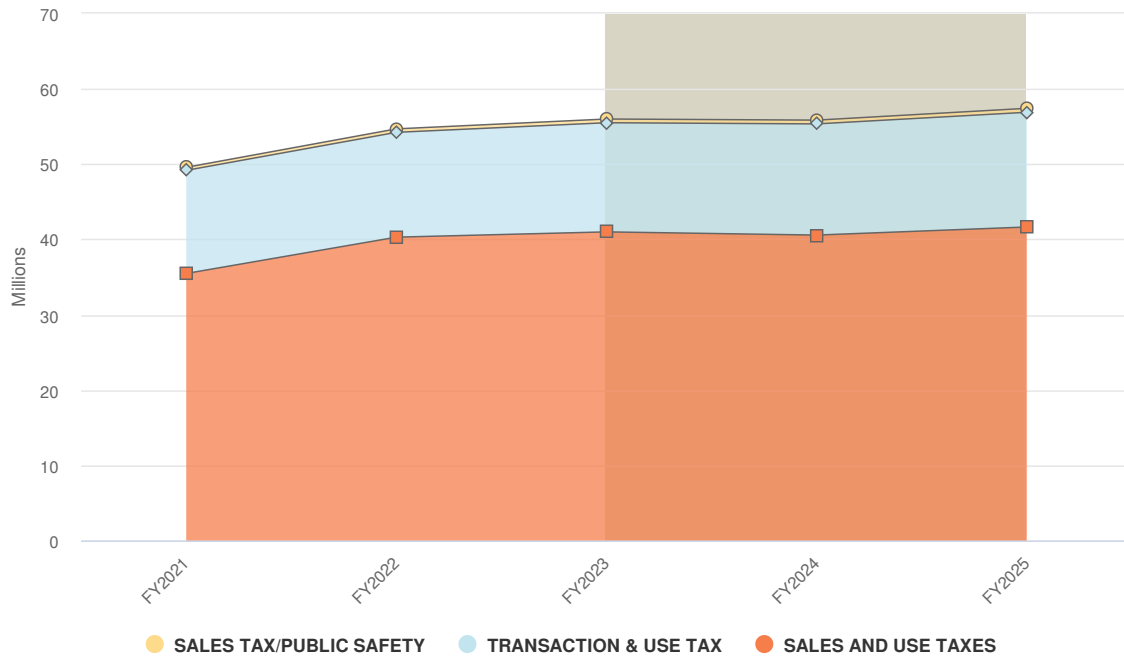


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES					
SALES AND USE TAXES					
SALES AND USE TAXES	\$35,473,464	\$40,298,669	\$41,000,000	\$40,575,600	\$41,650,720
Total SALES AND USE TAXES:	\$35,473,464	\$40,298,669	\$41,000,000	\$40,575,600	\$41,650,720
SALES TAX/PUBLIC SAFETY					
SALES TAX/PUBLIC SAFETY	\$402,968	\$460,020	\$494,800	\$502,000	\$526,000
Total SALES TAX/PUBLIC SAFETY:	\$402,968	\$460,020	\$494,800	\$502,000	\$526,000
TRANSACTION & USE TAX					
TRANSACTION & USE TAX	\$13,698,065	\$13,927,427	\$14,500,000	\$14,770,000	\$15,239,000
Total TRANSACTION & USE TAX:	\$13,698,065	\$13,927,427	\$14,500,000	\$14,770,000	\$15,239,000
Total SALES AND OTHER TAXES:	\$49,574,497	\$54,686,115	\$55,994,800	\$55,847,600	\$57,415,720
Total Revenue Source:	\$49,574,497	\$54,686,115	\$55,994,800	\$55,847,600	\$57,415,720



Property Taxes



Under the State Constitution, Property Taxes are applied to taxable real and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property) and are set at 1% of the assessed value. Property Taxes are adjusted based on the following:

- The assessed value of real property that has not changed ownership increases by the change in the California Consumer Price Index up to a maximum of 2% per year.
- Property that changes ownership; is substantially altered; is newly constructed; "state-assessed" rather than "local-assessed" property; and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), is assessed at the full market value in the first year, and subject to the 2% cap, thereafter.

In 1979, to mitigate the loss of Property Tax revenues after approval of Proposition 13, the State legislature approved AB 8. This action was approved to provide a permanent method for allocating the proceeds from the 1% property tax rate, by allocating revenues back to local governments based on their historic shares of property tax revenues.

The City's Property Tax is collected by Alameda County. The Alameda County Assessor maintains the property tax assessment rolls. The City currently receives approximately 12% of the property tax levied. Most of the revenue is received in December and April each year.



Supplemental taxes are the result of the reassessment of property as of the 1st day of the month following either an ownership change or completion of new construction. In most cases, this reassessment results in one or more supplemental tax bills being sent to the property owner during the year, in addition to the annual property tax bill.

Motor Vehicle In-Lieu Tax (VLF) is a tax imposed by the State on the ownership of a registered vehicle in lieu of personal property tax. VLF is collected by the State Department of Motor Vehicles (DMV) and more than 95% of these fees are divided equally between counties and cities, and their aggregate shares are distributed in proportion to the respective populations of the cities and counties. The State withholds less than 5% of these fees for the support of the Department of Motor Vehicles. Until 1998-99, the annual license fee was 2% of the market value of the vehicle as determined by the DMV. In 1998-99, the State reduced the license fees by 25%, but agreed to backfill local jurisdictions for this loss in revenue.

In 2004, the Governor lowered the annual VLF to 0.65%, from 2%. In the budget agreement between the Governor and cities and counties, the Governor agreed to backfill the 1.35% difference in VLF with property taxes from the Education Revenue Augmentation Fund (ERAF). Beginning in 2005-06, this property tax in lieu of VLF was presumed to grow at the same rate as the change in gross assessed valuation of taxable property in the City from the prior year.

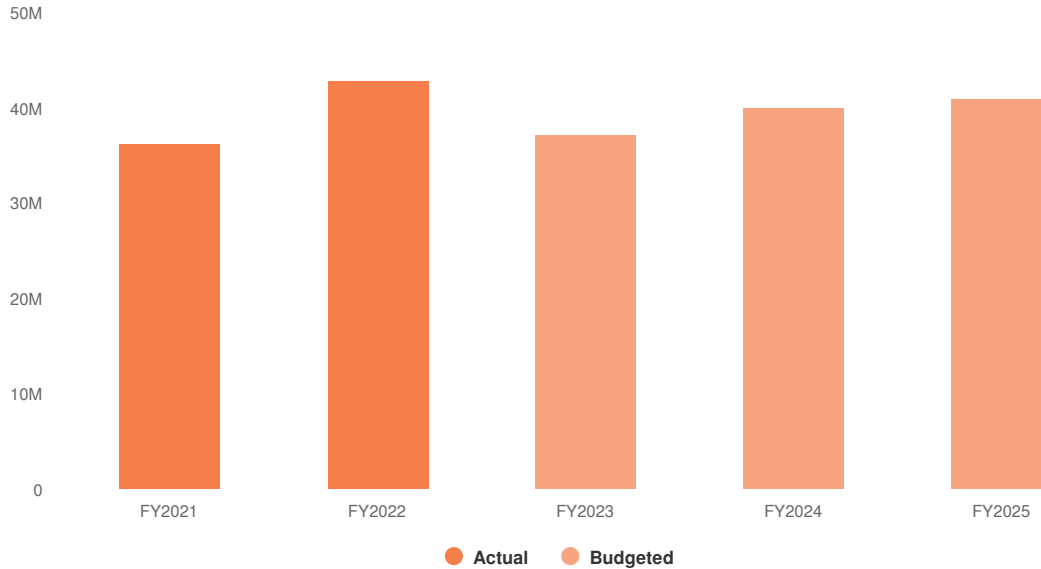
Personal Property Tax is assessed at the rate of 1% of the market value on a business' personal property, such as office furniture, machinery, and other equipment. The tax is billed by Alameda County in a single installment due August 31st, and most of the amount due to the City is remitted in September and credited to the General Fund.

Property Tax revenues are the City's second largest General Fund revenue source.

The revenue projection for Real Property Tax revenue is primarily based on the annual County Assessor's Office estimate of assessed values, which is provided before May 10th each year. The difference between the estimate in May and the actual certification in August is generally small.

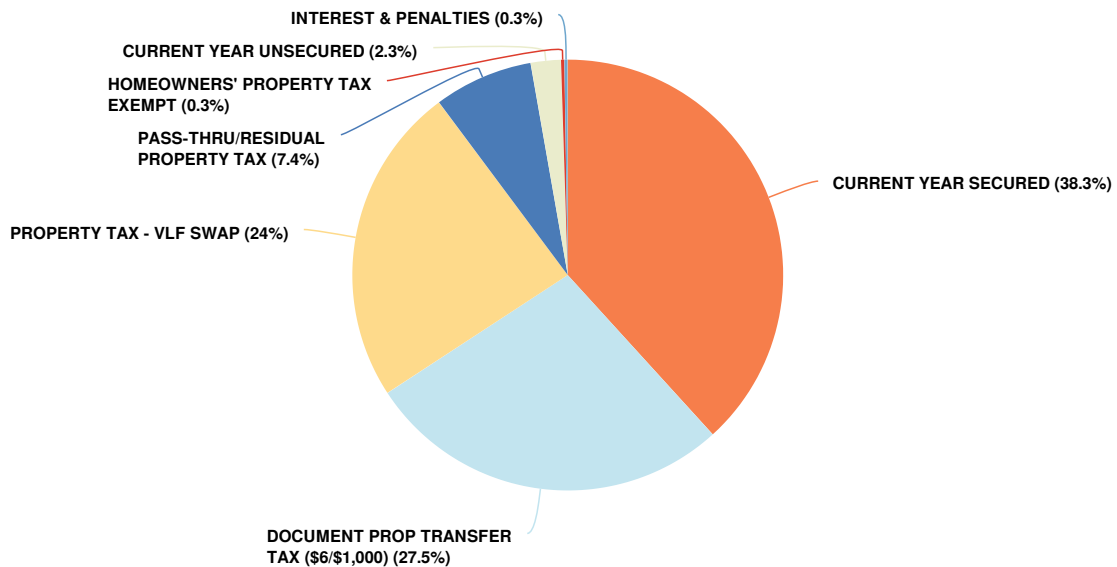
\$39,959,000 **\$2,812,600**
 (7.57% vs. prior year)

Property Tax Proposed and Historical Budget vs. Actual

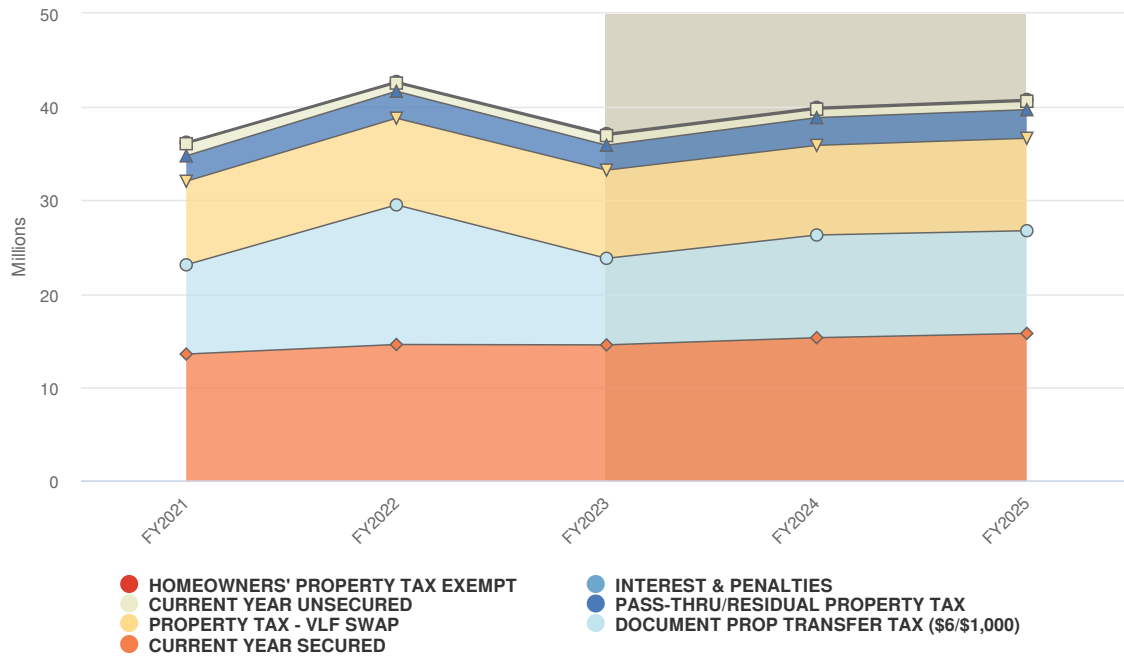


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
PROPERTY TAXES					
CURRENT YEAR SECURED					
CURRENT YEAR SECURED	\$13,535,189	\$14,558,909	\$14,516,400	\$15,287,000	\$15,746,000
Total CURRENT YEAR SECURED:	\$13,535,189	\$14,558,909	\$14,516,400	\$15,287,000	\$15,746,000
CURRENT YEAR UNSECURED					
CURRENT YEAR UNSECURED	\$1,303,883	\$873,651	\$1,044,000	\$900,000	\$900,000
Total CURRENT YEAR UNSECURED:	\$1,303,883	\$873,651	\$1,044,000	\$900,000	\$900,000
HOMEOWNERS' PROPERTY TAX EXEMPT					
HOMEOWNERS' PROPERTY TAX EXEMPT	\$95,956	\$95,249	\$105,000	\$100,000	\$100,000
Total HOMEOWNERS' PROPERTY TAX EXEMPT:	\$95,956	\$95,249	\$105,000	\$100,000	\$100,000
PROPERTY TAX - VLF SWAP					
PROPERTY TAX - VLF SWAP	\$8,946,545	\$9,282,935	\$9,450,000	\$9,600,000	\$9,900,000
Total PROPERTY TAX - VLF SWAP:	\$8,946,545	\$9,282,935	\$9,450,000	\$9,600,000	\$9,900,000
INTEREST & PENALTIES					
INTEREST & PENALTIES	\$60,953	\$75,685	\$100,000	\$100,000	\$100,000
Total INTEREST & PENALTIES:	\$60,953	\$75,685	\$100,000	\$100,000	\$100,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
PASS-THRU/RESIDUAL PROPERTY TAX					
PASS-THRU/RESIDUAL PROPERTY TAX	\$2,721,627	\$2,886,249	\$2,661,000	\$2,972,000	\$3,061,000
Total PASS-THRU/RESIDUAL PROPERTY TAX:	\$2,721,627	\$2,886,249	\$2,661,000	\$2,972,000	\$3,061,000
Total PROPERTY TAXES:	\$26,664,153	\$27,772,678	\$27,876,400	\$28,959,000	\$29,807,000
SALES AND OTHER TAXES					
DOCUMENT PROP TRANSFER TAX (\$6/\$1,000)					
DOCUMENT PROP TRANSFER TAX (\$6/\$1,000)	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
Total DOCUMENT PROP TRANSFER TAX (\$6/\$1,000):	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
Total SALES AND OTHER TAXES:	\$9,558,694	\$14,954,972	\$9,270,000	\$11,000,000	\$11,000,000
Total Revenue Source:	\$36,222,847	\$42,727,650	\$37,146,400	\$39,959,000	\$40,807,000



Utility Users Tax

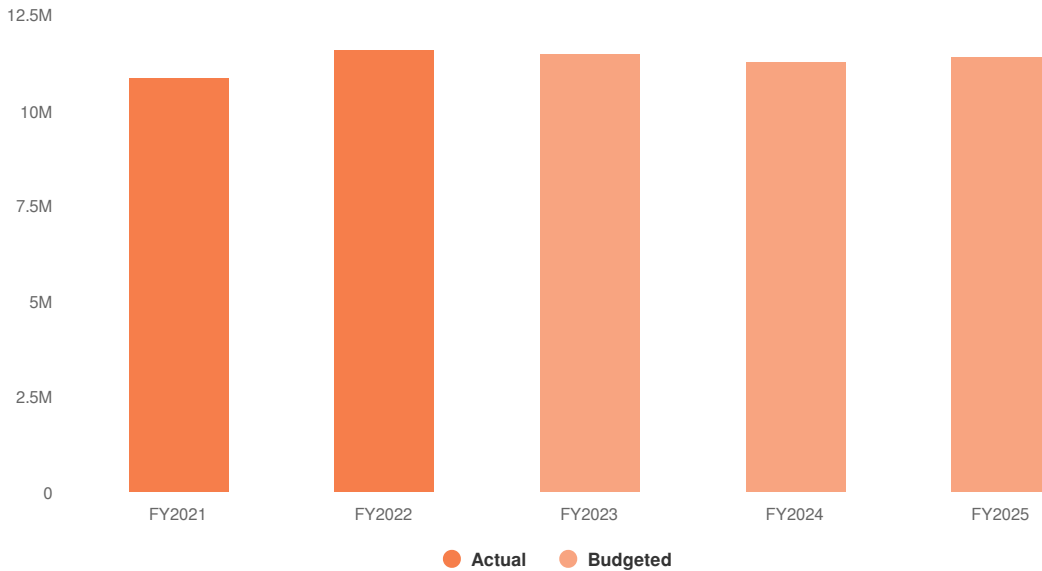


Utility Users Tax (UUT) has proven to be a stable source of General Fund revenue for most agencies and is the third largest source of General Fund revenue for the City. Effective March 1, 2009, the City imposed a 6% UUT on electric and gas services and a 5.7% UUT for telecommunication and cable services. In September 2015, in compliance with the Local Prepaid Mobile Telephony Services Collection Act (AB1717), the City was authorized to collect UUT for Mobile Telephony Services and UUT for Prepaid Wireless at point of sale. The tax is not applicable to the state or county, or to insurance companies and banks. About 73% of UUT revenues are generated from gas and electric services and 19% from telecommunications.

Revenue Summary

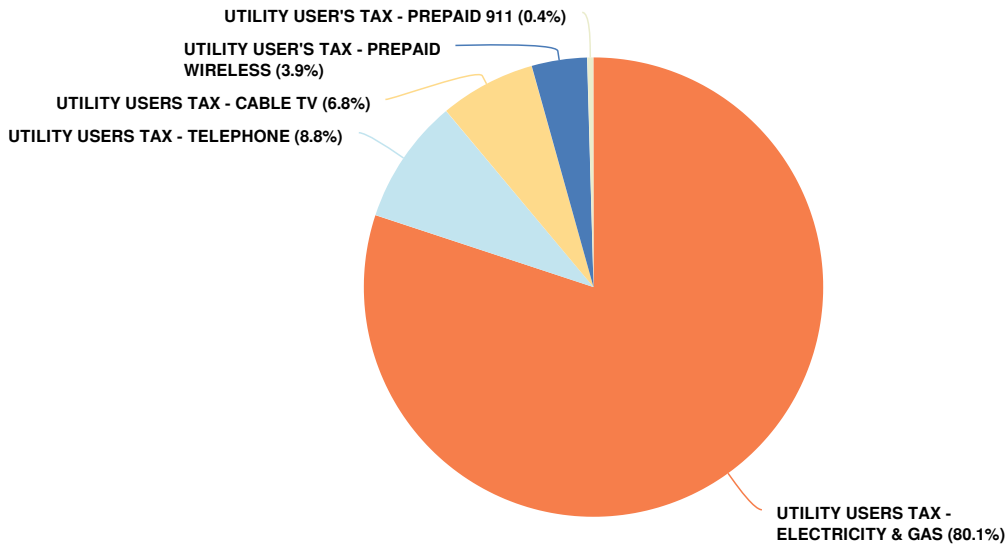
\$11,280,700 **-\$212,858**
(-1.85% vs. prior year)

Utilities Users Tax Proposed and Historical Budget vs. Actual

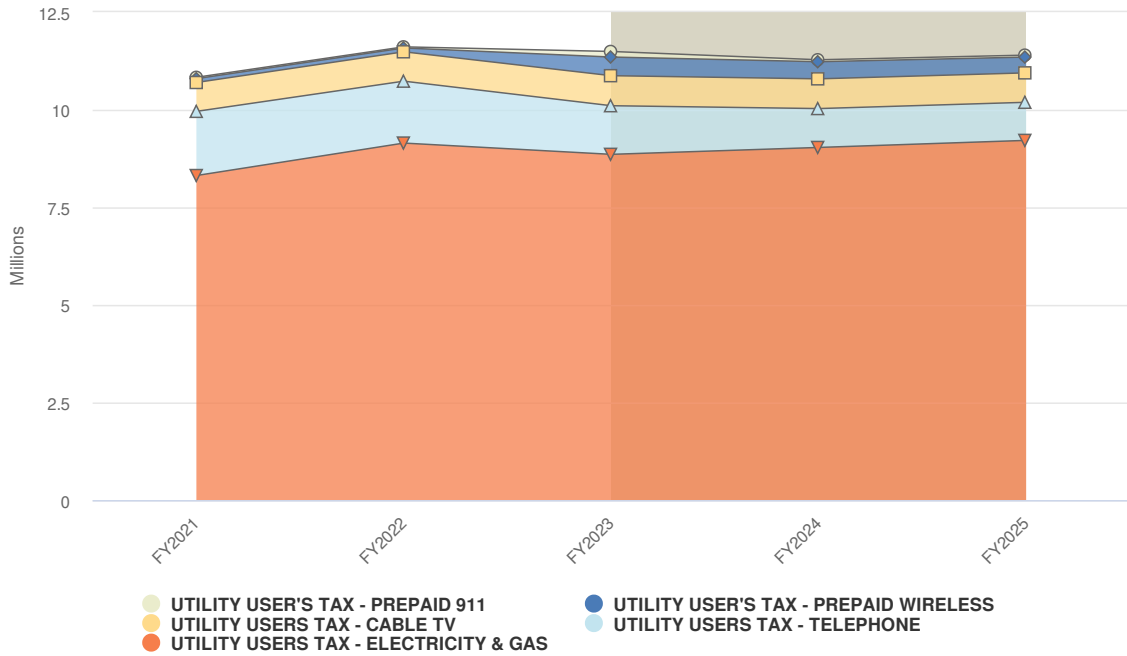


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.



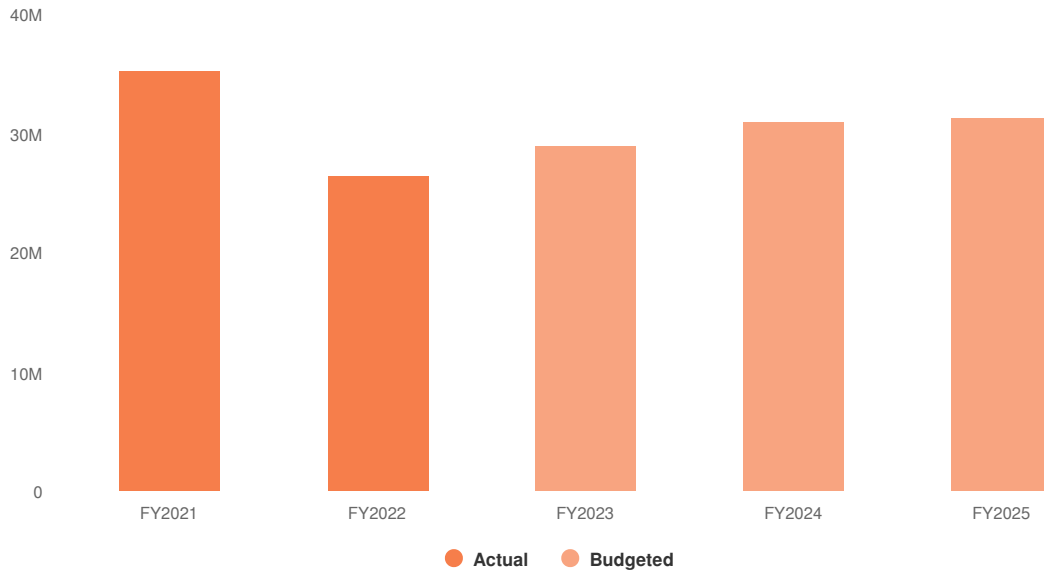
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES					
UTILITY USERS TAX - ELECTRICITY & GAS					
UTILITY USERS TAX - ELECTRICITY & GAS	\$8,314,172	\$9,146,104	\$8,857,217	\$9,034,000	\$9,215,000
Total UTILITY USERS TAX - ELECTRICITY & GAS:	\$8,314,172	\$9,146,104	\$8,857,217	\$9,034,000	\$9,215,000
UTILITY USERS TAX - CABLE TV					
UTILITY USERS TAX - CABLE TV	\$739,642	\$752,450	\$769,372	\$761,700	\$754,000
Total UTILITY USERS TAX - CABLE TV:	\$739,642	\$752,450	\$769,372	\$761,700	\$754,000
UTILITY USERS TAX - TELEPHONE					
UTILITY USERS TAX - TELEPHONE	\$1,644,085	\$1,586,243	\$1,246,060	\$996,000	\$976,000
Total UTILITY USERS TAX - TELEPHONE:	\$1,644,085	\$1,586,243	\$1,246,060	\$996,000	\$976,000
UTILITY USER'S TAX - PREPAID WIRELESS					
UTILITY USER'S TAX - PREPAID WIRELESS	\$98,613	\$98,154	\$477,909	\$439,000	\$404,500
Total UTILITY USER'S TAX - PREPAID WIRELESS:	\$98,613	\$98,154	\$477,909	\$439,000	\$404,500
UTILITY USER'S TAX - PREPAID 911					
UTILITY USER'S TAX - PREPAID 911	\$34,377	\$28,693	\$143,000	\$50,000	\$50,000
Total UTILITY USER'S TAX - PREPAID 911:	\$34,377	\$28,693	\$143,000	\$50,000	\$50,000
Total SALES AND OTHER TAXES:	\$10,830,889	\$11,611,644	\$11,493,558	\$11,280,700	\$11,399,500
Total Revenue Source:	\$10,830,889	\$11,611,644	\$11,493,558	\$11,280,700	\$11,399,500



Other General Fund Revenue Summary

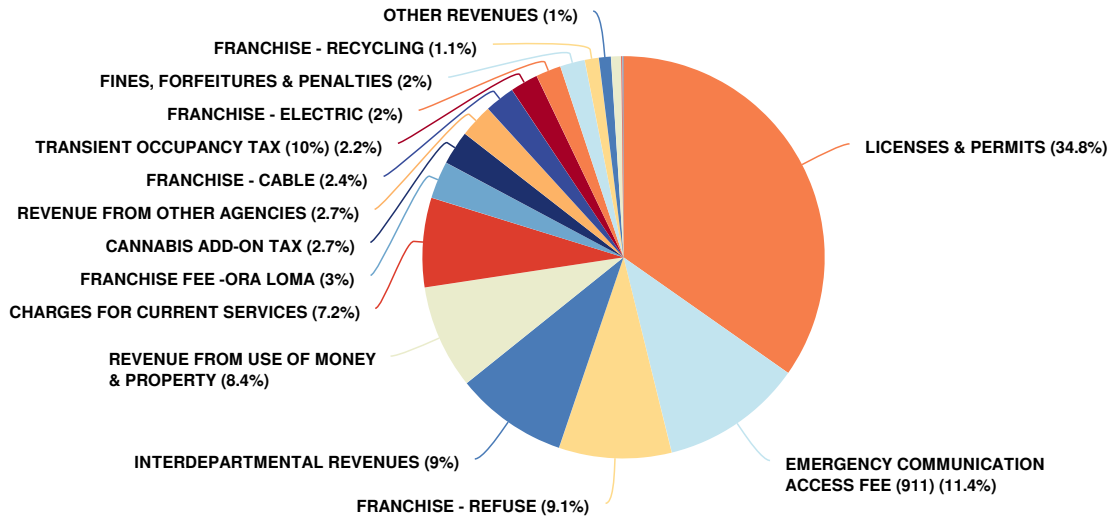
\$30,905,535 **\$2,013,583**
 (6.97% vs. prior year)

Other General Fund Revenue Proposed and Historical Budget vs. Actual

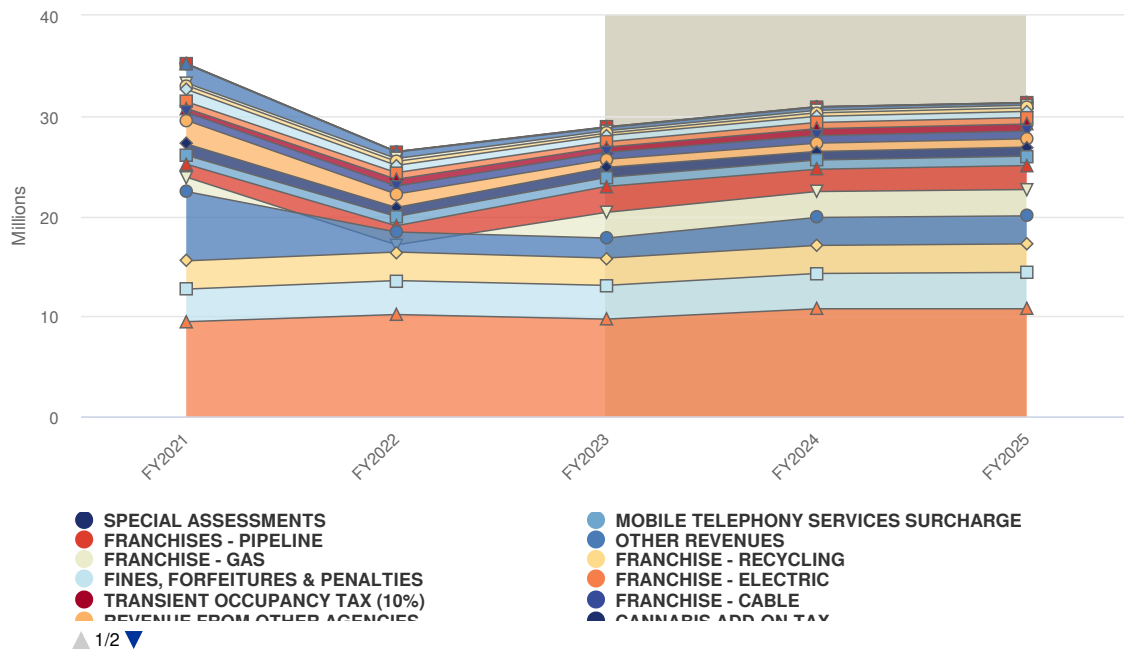


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES					
FRANCHISES - PIPELINE					
FRANCHISES - PIPELINE	\$30,849	\$31,994	\$30,000	\$32,000	\$32,000
Total FRANCHISES - PIPELINE:	\$30,849	\$31,994	\$30,000	\$32,000	\$32,000
TRANSIENT OCCUPANCY TAX (10%)					
TRANSIENT OCCUPANCY TAX (14%)	\$395,831	\$685,026	\$515,000	\$690,000	\$700,000
Total TRANSIENT OCCUPANCY TAX (10%):	\$395,831	\$685,026	\$515,000	\$690,000	\$700,000
SPECIAL ASSESSMENTS					
SPECIAL ASSESSMENTS	\$1,080	\$1,080	\$1,200	\$1,000	\$1,000
Total SPECIAL ASSESSMENTS:	\$1,080	\$1,080	\$1,200	\$1,000	\$1,000
EMERGENCY COMMUNICATION ACCESS FEE (911)					
EMERGENCY COMMUNICATION ACCESS FEE (911)	\$3,255,178	\$3,388,459	\$3,366,000	\$3,521,000	\$3,627,000
Total EMERGENCY COMMUNICATION ACCESS FEE (911):	\$3,255,178	\$3,388,459	\$3,366,000	\$3,521,000	\$3,627,000
FRANCHISE - ELECTRIC					
FRANCHISE - ELECTRIC	\$664,934	\$663,548	\$535,000	\$625,000	\$650,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total FRANCHISE - ELECTRIC:	\$664,934	\$663,548	\$535,000	\$625,000	\$650,000
FRANCHISE - GAS					
FRANCHISE - GAS	\$249,005	\$284,438	\$235,000	\$250,000	\$260,000
Total FRANCHISE - GAS:	\$249,005	\$284,438	\$235,000	\$250,000	\$260,000
FRANCHISE - CABLE					
FRANCHISE - CABLE	\$796,754	\$792,819	\$700,000	\$750,000	\$770,000
Total FRANCHISE - CABLE:	\$796,754	\$792,819	\$700,000	\$750,000	\$770,000
FRANCHISE - REFUSE					
FRANCHISE - REFUSE	\$2,820,823	\$2,847,047	\$2,725,000	\$2,800,000	\$2,850,000
Total FRANCHISE - REFUSE:	\$2,820,823	\$2,847,047	\$2,725,000	\$2,800,000	\$2,850,000
FRANCHISE - RECYCLING					
FRANCHISE - RECYCLING	\$388,312	\$401,609	\$240,000	\$350,000	\$360,000
Total FRANCHISE - RECYCLING:	\$388,312	\$401,609	\$240,000	\$350,000	\$360,000
FRANCHISE FEE -ORA LOMA					
FRANCHISE FEE -ORA LOMA	\$893,392	\$929,636	\$900,000	\$925,000	\$940,000
Total FRANCHISE FEE -ORA LOMA:	\$893,392	\$929,636	\$900,000	\$925,000	\$940,000
MOBILE TELEPHONY SERVICES SURCHARGE					
MOBILE TELEPHONY SERVICES SURCHARGE	\$23,973	\$17,250	\$43,000	\$25,000	\$25,000
Total MOBILE TELEPHONY SERVICES SURCHARGE:	\$23,973	\$17,250	\$43,000	\$25,000	\$25,000
CANNABIS ADD-ON TAX					
CANNABIS ADD-ON TAX	\$1,129,780	\$897,145	\$1,000,000	\$849,720	\$900,000
Total CANNABIS ADD-ON TAX:	\$1,129,780	\$897,145	\$1,000,000	\$849,720	\$900,000
Total SALES AND OTHER TAXES:	\$10,649,912	\$10,940,052	\$10,290,200	\$10,818,720	\$11,115,000
LICENSES & PERMITS					
BUILDING					
BUILDING	\$2,394,011	\$2,714,532	\$2,800,000	\$3,000,000	\$3,000,000
Total BUILDING:	\$2,394,011	\$2,714,532	\$2,800,000	\$3,000,000	\$3,000,000
MECHANICAL PERMITS					
MECHANICAL PERMITS	\$115,574	\$106,678	\$84,900	\$95,000	\$95,000
Total MECHANICAL PERMITS:	\$115,574	\$106,678	\$84,900	\$95,000	\$95,000
ELECTRICAL					
ELECTRICAL	\$204,550	\$202,848	\$135,000	\$200,000	\$200,000
Total ELECTRICAL:	\$204,550	\$202,848	\$135,000	\$200,000	\$200,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OVERSIZE VEHICLES					
OVERSIZE VEHICLES	\$28,758	\$23,258	\$40,000	\$40,000	\$40,000
Total OVERSIZE VEHICLES:	\$28,758	\$23,258	\$40,000	\$40,000	\$40,000
ENCROACHMENT					
ENCROACHMENT	\$27,420	\$37,159	\$30,000	\$38,000	\$38,000
Total ENCROACHMENT:	\$27,420	\$37,159	\$30,000	\$38,000	\$38,000
BLDG - AUTOMATION UPDATE FEE					
BLDG - AUTOMATION UPDATE FEE	\$123,023	\$132,937	\$111,000	\$140,000	\$140,000
Total BLDG - AUTOMATION UPDATE FEE:	\$123,023	\$132,937	\$111,000	\$140,000	\$140,000
OTHER PERMITS					
OTHER PERMITS	\$1,460	\$8,188	\$3,000	\$0	\$0
Total OTHER PERMITS:	\$1,460	\$8,188	\$3,000	\$0	\$0
GRADING PERMIT					
GRADING PERMIT	\$130	\$0	\$10,000	\$6,000	\$6,000
Total GRADING PERMIT:	\$130	\$0	\$10,000	\$6,000	\$6,000
MICROFILMING					
MICROFILMING	\$71,677	\$72,360	\$71,103	\$72,000	\$72,000
Total MICROFILMING:	\$71,677	\$72,360	\$71,103	\$72,000	\$72,000
SIGNS					
SIGNS	\$13,306	\$9,638	\$10,000	\$10,000	\$10,000
Total SIGNS:	\$13,306	\$9,638	\$10,000	\$10,000	\$10,000
PLUMBING					
PLUMBING	\$53,662	\$70,461	\$50,000	\$50,000	\$50,000
Total PLUMBING:	\$53,662	\$70,461	\$50,000	\$50,000	\$50,000
RESIDENTIAL PARKING PERMITS					
RESIDENTIAL PARKING PERMITS	\$440	\$0	\$500	\$0	\$0
Total RESIDENTIAL PARKING PERMITS:	\$440	\$0	\$500	\$0	\$0
BUSINESS LICENSE ZONING					
BUSINESS LICENSE ZONING	\$40,567	\$33,567	\$25,000	\$30,000	\$30,000
Total BUSINESS LICENSE ZONING:	\$40,567	\$33,567	\$25,000	\$30,000	\$30,000
TOBACCO RETAILER'S LICENSE FEE					
TOBACCO RETAILER'S LICENSE FEE	\$40,500	\$33,138	\$35,000	\$38,000	\$38,000
Total TOBACCO RETAILER'S LICENSE FEE:	\$40,500	\$33,138	\$35,000	\$38,000	\$38,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FIRE MISC PERMITS					
FIRE MISC PERMITS	\$70,240	\$50,977	\$50,000	\$50,000	\$50,000
Total FIRE MISC PERMITS:	\$70,240	\$50,977	\$50,000	\$50,000	\$50,000
BUSINESS IMPROVEMENT DISTRICT					
BUSINESS IMPROVEMENT DISTRICT				\$400,000	\$400,000
Total BUSINESS IMPROVEMENT DISTRICT:				\$400,000	\$400,000
BUSINESS LICENSES					
BUSINESS LICENSES	\$5,898,566	\$6,309,045	\$5,830,000	\$6,100,000	\$6,100,000
Total BUSINESS LICENSES:	\$5,898,566	\$6,309,045	\$5,830,000	\$6,100,000	\$6,100,000
DOG & OTHER ANIMAL LICENSES					
DOG & OTHER ANIMAL LICENSES	\$8,093	\$7,476	\$15,000	\$15,000	\$15,000
Total DOG & OTHER ANIMAL LICENSES:	\$8,093	\$7,476	\$15,000	\$15,000	\$15,000
AMUSEMENT DEVICE LICENSE					
AMUSEMENT DEVICE LICENSE	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000
Total AMUSEMENT DEVICE LICENSE:	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000
LONG RANGE PLANNING FEE					
LONG RANGE PLANNING FEE	\$17,879	\$17,565	\$150,000	\$160,000	\$160,000
Total LONG RANGE PLANNING FEE:	\$17,879	\$17,565	\$150,000	\$160,000	\$160,000
BUSINESS LICENSE PENALTIES					
BUSINESS LICENSE PENALTIES	\$249,947	\$210,928	\$150,000	\$175,000	\$175,000
Total BUSINESS LICENSE PENALTIES:	\$249,947	\$210,928	\$150,000	\$175,000	\$175,000
CANNABIS DISPENSARY PERMIT FEE					
CANNABIS DISPENSARY PERMIT FEE	\$87,500	\$122,590	\$105,000	\$120,000	\$120,000
Total CANNABIS DISPENSARY PERMIT FEE:	\$87,500	\$122,590	\$105,000	\$120,000	\$120,000
Total LICENSES & PERMITS:	\$9,448,804	\$10,165,546	\$9,707,503	\$10,741,000	\$10,741,000
FINES, FORFEITURES & PENALTIES					
VEHICLE CODE FINES-CITY					
VEHICLE CODE FINES-CITY	\$181,229	\$132,748	\$125,000	\$125,000	\$125,000
Total VEHICLE CODE FINES-CITY:	\$181,229	\$132,748	\$125,000	\$125,000	\$125,000
VEHICLE CODE FINES-COUNTY					
VEHICLE CODE FINES-COUNTY	\$443,255	\$217,385	\$350,000	\$350,000	\$350,000
Total VEHICLE CODE FINES-COUNTY:	\$443,255	\$217,385	\$350,000	\$350,000	\$350,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
RED LIGHT SAFETY PROGRAM					
RED LIGHT SAFETY PROGRAM	\$564,680	\$158,326	\$0	\$0	\$0
Total RED LIGHT SAFETY PROGRAM:	\$564,680	\$158,326	\$0	\$0	\$0
PARKING VIOLATIONS-CITY/DMV					
PARKING VIOLATIONS-CITY/DMV	\$3,140	\$101,190	\$5,000	\$5,000	\$5,000
Total PARKING VIOLATIONS-CITY/DMV:	\$3,140	\$101,190	\$5,000	\$5,000	\$5,000
COURT FINES COLLECTED-COUNTY					
COURT FINES COLLECTED-COUNTY	\$26,868	\$20,198	\$100,000	\$100,000	\$100,000
Total COURT FINES COLLECTED-COUNTY:	\$26,868	\$20,198	\$100,000	\$100,000	\$100,000
CODE ENFORCE ADMINISTRATIVE					
CODE ENFORCE ADMINISTRATIVE	\$5,022	\$2,809	\$25,000	\$25,000	\$25,000
Total CODE ENFORCE ADMINISTRATIVE:	\$5,022	\$2,809	\$25,000	\$25,000	\$25,000
CD - CODE ENFORCEMENT					
CD - CODE ENFORCEMENT	\$4,900	\$55,065	\$15,000	\$6,000	\$6,000
Total CD - CODE ENFORCEMENT:	\$4,900	\$55,065	\$15,000	\$6,000	\$6,000
BUILDING CODE ENFORCMENT FEES & FINES					
BUILDING CODE ENFORCMENT FEES & FINES	\$0	\$35,871	\$2,500	\$2,500	\$2,500
Total BUILDING CODE ENFORCMENT FEES & FINES:	\$0	\$35,871	\$2,500	\$2,500	\$2,500
Total FINES, FORFEITURES & PENALTIES:	\$1,229,094	\$723,591	\$622,500	\$613,500	\$613,500
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME					
INTEREST INCOME	\$1,557,484	\$1,513,149	\$1,500,000	\$1,500,000	\$1,500,000
Total INTEREST INCOME:	\$1,557,484	\$1,513,149	\$1,500,000	\$1,500,000	\$1,500,000
RENTS & CONCESSION					
RENTS & CONCESSION	\$303,498	\$303,107	\$270,000	\$290,000	\$290,000
Total RENTS & CONCESSION:	\$303,498	\$303,107	\$270,000	\$290,000	\$290,000
INTEREST INCOME-INTERFUND ADVANCES					
INTEREST INCOME-INTERFUND ADVANCES	\$335,621	\$324,052	\$243,686	\$240,000	\$240,000
Total INTEREST INCOME-INTERFUND ADVANCES:	\$335,621	\$324,052	\$243,686	\$240,000	\$240,000
INTEREST INCOME - LOANS					
INTEREST INCOME - LOANS	\$422,980	\$21,129	\$45,000	\$25,000	\$50,000
Total INTEREST INCOME - LOANS:	\$422,980	\$21,129	\$45,000	\$25,000	\$50,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
MARINA COMM CENTER RENT					
MARINA COMM CENTER RENT	-\$994	\$237,252	\$225,000	\$291,000	\$303,000
Total MARINA COMM CENTER RENT:	-\$994	\$237,252	\$225,000	\$291,000	\$303,000
NET SWEEP INTEREST					
NET SWEEP INTEREST	\$0	\$0	\$4,000	\$4,000	\$4,000
Total NET SWEEP INTEREST:	\$0	\$0	\$4,000	\$4,000	\$4,000
UNREALIZED GAIN/LOSS ON INVESTMENTS					
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$1,304,015	-\$3,829,677	\$0	\$0	\$0
Total UNREALIZED GAIN/LOSS ON INVESTMENTS:	-\$1,304,015	-\$3,829,677	\$0	\$0	\$0
SENIOR CENTER RENT					
SENIOR CENTER RENT	\$10,435	\$64,416	\$195,000	\$154,000	\$160,000
Total SENIOR CENTER RENT:	\$10,435	\$64,416	\$195,000	\$154,000	\$160,000
LIBRARY MEETING ROOM RENTALS					
LIBRARY MEETING ROOM RENTALS	\$0	\$468	\$16,000	\$1,000	\$1,000
Total LIBRARY MEETING ROOM RENTALS:	\$0	\$468	\$16,000	\$1,000	\$1,000
SURLENE GRANT MEETING ROOM RENTAL					
SURLENE GRANT MEETING ROOM RENTAL			\$0	\$5,000	\$5,200
Total SURLENE GRANT MEETING ROOM RENTAL:			\$0	\$5,000	\$5,200
OFFICE SPACE RENTAL - CITY ATTORNEY					
OFFICE SPACE RENTAL - CITY ATTORNEY	\$5,580	\$5,580	\$5,580	\$5,600	\$5,600
Total OFFICE SPACE RENTAL - CITY ATTORNEY:	\$5,580	\$5,580	\$5,580	\$5,600	\$5,600
TELECOM LICENSING					
TELECOM LICENSING	\$110,413	\$79,657	\$60,000	\$70,000	\$70,000
Total TELECOM LICENSING:	\$110,413	\$79,657	\$60,000	\$70,000	\$70,000
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$1,441,002	-\$1,280,869	\$2,564,266	\$2,585,600	\$2,628,800
REVENUE FROM OTHER AGENCIES					
ST MOTOR VEH IN LIEU TAX					
ST MOTOR VEH IN LIEU TAX	\$64,491	\$100,841	\$45,000	\$75,000	\$75,000
Total ST MOTOR VEH IN LIEU TAX:	\$64,491	\$100,841	\$45,000	\$75,000	\$75,000
COUNTY GRANT					
COUNTY GRANT	\$355,211	\$0	\$5,000	\$0	\$0
Total COUNTY GRANT:	\$355,211	\$0	\$5,000	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
EMS ASSESSMENT					
EMS ASSESSMENT	\$701,506	\$719,171	\$693,000	\$693,000	\$693,000
Total EMS ASSESSMENT:	\$701,506	\$719,171	\$693,000	\$693,000	\$693,000
POST REIMBURSEMENTS					
POST REIMBURSEMENTS	\$14,386	\$5,984	\$12,000	\$12,000	\$12,000
Total POST REIMBURSEMENTS:	\$14,386	\$5,984	\$12,000	\$12,000	\$12,000
STATE MANDATED COSTS REIMBURSEMENTS					
STATE MANDATED COSTS REIMBURSEMENTS	\$49,057	\$45,166	\$50,000	\$50,000	\$50,000
Total STATE MANDATED COSTS REIMBURSEMENTS:	\$49,057	\$45,166	\$50,000	\$50,000	\$50,000
OTHER STATE REIMBURSEMENTS					
OTHER STATE REIMBURSEMENTS	\$0	\$2,465	\$0	\$0	\$0
Total OTHER STATE REIMBURSEMENTS:	\$0	\$2,465	\$0	\$0	\$0
COVID RELIEF					
COVID RELIEF	\$1,171,787	\$463,843	\$0	\$0	\$0
Total COVID RELIEF:	\$1,171,787	\$463,843	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$2,356,439	\$1,337,470	\$805,000	\$830,000	\$830,000
CHARGES FOR CURRENT SERVICES					
ENGINEERING SERVICES					
ENGINEERING SERVICES	\$242,458	\$200,019	\$310,000	\$250,000	\$270,000
Total ENGINEERING SERVICES:	\$242,458	\$200,019	\$310,000	\$250,000	\$270,000
PLANNING PERMIT FEES					
PLANNING PERMIT FEES	\$131,847	\$146,174	\$214,000	\$120,000	\$120,000
Total PLANNING PERMIT FEES:	\$131,847	\$146,174	\$214,000	\$120,000	\$120,000
PLANNING DIVISION SVCS (CUSTOMER NO.S)					
PLANNING DIVISION SVCS (CUSTOMER NO.S)	\$142,238	\$97,476	\$90,000	\$150,000	\$150,000
Total PLANNING DIVISION SVCS (CUSTOMER NO.S):	\$142,238	\$97,476	\$90,000	\$150,000	\$150,000
COMMUNITY STANDARDS SVCS					
COMMUNITY STANDARDS SVCS	\$35,981	\$17,385	\$0	\$0	\$0
Total COMMUNITY STANDARDS SVCS:	\$35,981	\$17,385	\$0	\$0	\$0
CENTURY THEATRE					
CENTURY THEATRE	-\$2,760	\$0	\$0	\$0	\$0
Total CENTURY THEATRE:	-\$2,760	\$0	\$0	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
POLICE - OTHER AGENCY ASSISTANCE					
POLICE - OTHER AGENCY ASSISTANCE	\$6,293	\$0	\$0	\$0	\$0
Total POLICE - OTHER AGENCY ASSISTANCE:	\$6,293	\$0	\$0	\$0	\$0
SPECIAL POLICE SERVICES					
SPECIAL POLICE SERVICES	\$53,286	\$73,174	\$50,000	\$50,000	\$50,000
Total SPECIAL POLICE SERVICES:	\$53,286	\$73,174	\$50,000	\$50,000	\$50,000
ANIMAL CONTROL SERVICES					
ANIMAL CONTROL SERVICES	\$807	\$427	\$500	\$500	\$500
Total ANIMAL CONTROL SERVICES:	\$807	\$427	\$500	\$500	\$500
PD ALARM RESPONSE					
PD ALARM RESPONSE	\$10,600	\$18,850	\$15,000	\$15,000	\$15,000
Total PD ALARM RESPONSE:	\$10,600	\$18,850	\$15,000	\$15,000	\$15,000
FIRE SPRINKLER					
FIRE SPRINKLER	\$37,461	\$41,816	\$18,000	\$35,000	\$35,000
Total FIRE SPRINKLER:	\$37,461	\$41,816	\$18,000	\$35,000	\$35,000
FIRE PROTECTION/ALARM					
FIRE PROTECTION/ALARM	\$10,347	\$10,346	\$9,000	\$10,000	\$10,000
Total FIRE PROTECTION/ALARM:	\$10,347	\$10,346	\$9,000	\$10,000	\$10,000
FIRE REVIEW & INSPECTION					
FIRE REVIEW & INSPECTION	\$308,413	\$411,043	\$306,000	\$400,000	\$400,000
Total FIRE REVIEW & INSPECTION:	\$308,413	\$411,043	\$306,000	\$400,000	\$400,000
MAINT/STATE HIGHWAY					
MAINT/STATE HIGHWAY	\$31,773	\$31,794	\$31,773	\$0	\$0
Total MAINT/STATE HIGHWAY:	\$31,773	\$31,794	\$31,773	\$0	\$0
RECREATIONAL SWIM					
RECREATIONAL SWIM	\$0	\$0	\$210	\$0	\$0
Total RECREATIONAL SWIM:	\$0	\$0	\$210	\$0	\$0
RECREATION-CONTRACT PROG					
RECREATION-CONTRACT PROG	-\$70	\$9,794	\$200,000	\$185,600	\$193,000
Total RECREATION-CONTRACT PROG:	-\$70	\$9,794	\$200,000	\$185,600	\$193,000
RECREATION-YOUTH SPORTS					
RECREATION-YOUTH SPORTS	\$0	\$8,945	\$33,000	\$35,000	\$36,400
Total RECREATION-YOUTH SPORTS:	\$0	\$8,945	\$33,000	\$35,000	\$36,400



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
RECREATION-DAY CAMP					
RECREATION-DAY CAMP	\$127,507	\$150,017	\$145,000	\$149,000	\$155,000
Total RECREATION-DAY CAMP:	\$127,507	\$150,017	\$145,000	\$149,000	\$155,000
RECREATION-ADULT PROGRAM					
RECREATION-ADULT PROGRAM	\$0	-\$110	\$13,000	\$0	\$0
Total RECREATION-ADULT PROGRAM:	\$0	-\$110	\$13,000	\$0	\$0
RECREATION-SENIOR PROGRAMS					
RECREATION-SENIOR PROGRAMS	-\$73	\$2,020	\$80,000	\$64,400	\$67,000
Total RECREATION-SENIOR PROGRAMS:	-\$73	\$2,020	\$80,000	\$64,400	\$67,000
PARK RENTALS					
PARK RENTALS	\$23,958	\$127,768	\$135,000	\$144,000	\$150,000
Total PARK RENTALS:	\$23,958	\$127,768	\$135,000	\$144,000	\$150,000
KIDS CLUB					
KIDS CLUB	\$37,749	\$12,000	\$63,000	\$25,000	\$26,000
Total KIDS CLUB:	\$37,749	\$12,000	\$63,000	\$25,000	\$26,000
RECREATION TEEN PROGRAM					
RECREATION TEEN PROGRAM	\$0	\$40	\$25,000	\$27,000	\$28,100
Total RECREATION TEEN PROGRAM:	\$0	\$40	\$25,000	\$27,000	\$28,100
RECREATION-KIDDIE COLLEGE					
RECREATION-KIDDIE COLLEGE	\$48	\$46,255	\$75,000	\$48,000	\$50,000
Total RECREATION-KIDDIE COLLEGE:	\$48	\$46,255	\$75,000	\$48,000	\$50,000
RECREATION - SUMMER ADVENTURES					
RECREATION - SUMMER ADVENTURES	\$8,175	\$39,755	\$110,000	\$41,000	\$43,000
Total RECREATION - SUMMER ADVENTURES:	\$8,175	\$39,755	\$110,000	\$41,000	\$43,000
RECREATION - SWIM SLFAC					
RECREATION - SWIM SLFAC	\$39,791	\$92,828	\$194,000	\$69,000	\$176,000
Total RECREATION - SWIM SLFAC:	\$39,791	\$92,828	\$194,000	\$69,000	\$176,000
RECREATION - SWIM FARRELLY					
RECREATION - SWIM FARRELLY	\$0	\$66,731	\$124,000	\$62,000	\$64,000
Total RECREATION - SWIM FARRELLY:	\$0	\$66,731	\$124,000	\$62,000	\$64,000
SWIM BOYS & GIRLS CLUB					
SWIM BOYS & GIRLS CLUB	\$17,776	\$193,392	\$236,000	\$250,000	\$260,000
Total SWIM BOYS & GIRLS CLUB:	\$17,776	\$193,392	\$236,000	\$250,000	\$260,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
REFUND/TRANSFER FEE - ACTIVENET					
REFUND/TRANSFER FEE - ACTIVENET	\$0	\$0	\$1,000	\$0	\$0
Total REFUND/TRANSFER FEE - ACTIVENET:	\$0	\$0	\$1,000	\$0	\$0
REC-LINK ACTIVENET					
REC-LINK ACTIVENET	-\$1,287	-\$1,016	-\$10,000	\$0	\$0
Total REC-LINK ACTIVENET:	-\$1,287	-\$1,016	-\$10,000	\$0	\$0
ART/HISTORY MUSEUM TOURS					
ART/HISTORY MUSEUM TOURS	\$0	\$189	\$1,000	\$2,000	\$2,000
Total ART/HISTORY MUSEUM TOURS:	\$0	\$189	\$1,000	\$2,000	\$2,000
LIBRARY CARDS					
LIBRARY CARDS	\$0	\$10	\$0	\$0	\$0
Total LIBRARY CARDS:	\$0	\$10	\$0	\$0	\$0
LIBRARY - FINES					
LIBRARY - FINES	\$0	\$555	\$2,000	\$1,000	\$1,000
Total LIBRARY - FINES:	\$0	\$555	\$2,000	\$1,000	\$1,000
LIBRARY - OTHER FEES					
LIBRARY - OTHER FEES	\$462	\$6,381	\$6,000	\$6,000	\$6,000
Total LIBRARY - OTHER FEES:	\$462	\$6,381	\$6,000	\$6,000	\$6,000
LIBRARY-VIDEO RENTALS					
LIBRARY-VIDEO RENTALS	\$0	\$164	\$0	\$0	\$0
Total LIBRARY-VIDEO RENTALS:	\$0	\$164	\$0	\$0	\$0
LIBR-BOOKMARK CAFE					
LIBR-BOOKMARK CAFE	\$0	\$21,898	\$70,000	\$21,000	\$21,000
Total LIBR-BOOKMARK CAFE:	\$0	\$21,898	\$70,000	\$21,000	\$21,000
BLDG DIVISION CLASSES					
BLDG DIVISION CLASSES	\$0	\$0	\$1,000	\$1,000	\$1,000
Total BLDG DIVISION CLASSES:	\$0	\$0	\$1,000	\$1,000	\$1,000
SCHOOL DISTRICT IMPACT FEES (3%)					
SCHOOL DISTRICT IMPACT FEES (3%)	\$2,438	\$2,550	\$4,500	\$10,000	\$10,000
Total SCHOOL DISTRICT IMPACT FEES (3%):	\$2,438	\$2,550	\$4,500	\$10,000	\$10,000
FIELD RENTAL					
FIELD RENTAL	\$28,304	\$69,163	\$37,000	\$52,000	\$54,100
Total FIELD RENTAL:	\$28,304	\$69,163	\$37,000	\$52,000	\$54,100



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
SALE/PLANS & SPECS					
SALE/PLANS & SPECS	\$0	\$0	\$500	\$0	\$0
Total SALE/PLANS & SPECS:	\$0	\$0	\$500	\$0	\$0
Total CHARGES FOR CURRENT SERVICES:	\$1,293,522	\$1,897,835	\$2,590,483	\$2,223,500	\$2,394,100
OTHER REVENUES					
SALE OF PROPERTY					
SALE OF PROPERTY	\$1,219,187	\$933	\$0	\$0	\$0
Total SALE OF PROPERTY:	\$1,219,187	\$933	\$0	\$0	\$0
SALE OF EQUIPMENT					
SALE OF EQUIPMENT	\$1,910	\$8,105	\$0	\$0	\$0
Total SALE OF EQUIPMENT:	\$1,910	\$8,105	\$0	\$0	\$0
GIFTS AND DONATIONS					
GIFTS AND DONATIONS	\$53,301	\$6,114	\$50,000	\$25,000	\$25,000
Total GIFTS AND DONATIONS:	\$53,301	\$6,114	\$50,000	\$25,000	\$25,000
CASH OVER OR SHORT					
CASH OVER OR SHORT	-\$2,400	\$0	\$0	\$0	\$0
Total CASH OVER OR SHORT:	-\$2,400	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE					
MISCELLANEOUS REVENUE	\$42,070	\$121,390	\$35,000	\$50,000	\$0
Total MISCELLANEOUS REVENUE:	\$42,070	\$121,390	\$35,000	\$50,000	\$0
REIMBURSEMENTS					
REIMBURSEMENTS	\$283,288	\$217,440	\$30,000	\$50,000	\$0
Total REIMBURSEMENTS:	\$283,288	\$217,440	\$30,000	\$50,000	\$0
PD-ABANDONED VEHICLE FEE					
PD-ABANDONED VEHICLE FEE	\$167,474	\$76,780	\$50,000	\$50,000	\$50,000
Total PD-ABANDONED VEHICLE FEE:	\$167,474	\$76,780	\$50,000	\$50,000	\$50,000
RECREATION CASH SHORT/OVER					
RECREATION CASH SHORT/OVER	\$824	\$0	\$0	\$0	\$0
Total RECREATION CASH SHORT/OVER:	\$824	\$0	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL					
LOAN REPAYMENT - PRINCIPAL	\$11,793	\$0	\$0	\$0	\$0
Total LOAN REPAYMENT - PRINCIPAL:	\$11,793	\$0	\$0	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CHERRY FEST-SOUVENIRS					
CHERRY FEST-SOUVENIRS	\$0	\$0	\$3,000	\$2,900	\$3,000
Total CHERRY FEST-SOUVENIRS:	\$0	\$0	\$3,000	\$2,900	\$3,000
CHERRY FEST-BOOTH RENTAL					
CHERRY FEST-BOOTH RENTAL	\$0	\$0	\$24,000	\$24,000	\$25,000
Total CHERRY FEST-BOOTH RENTAL:	\$0	\$0	\$24,000	\$24,000	\$25,000
CHERRY FESTIVAL - SPONSORS					
CHERRY FESTIVAL - SPONSORS	\$150	\$0	\$50,000	\$37,000	\$38,000
Total CHERRY FESTIVAL - SPONSORS:	\$150	\$0	\$50,000	\$37,000	\$38,000
PD-LIVESCAN PRINTING					
PD-LIVESCAN PRINTING	\$70	\$500	\$5,000	\$5,000	\$5,000
Total PD-LIVESCAN PRINTING:	\$70	\$500	\$5,000	\$5,000	\$5,000
SETTLEMENTS & CLAIMS RECOVERY					
SETTLEMENTS & CLAIMS RECOVERY	\$43,398	\$1,322	\$10,000	\$10,000	\$10,000
Total SETTLEMENTS & CLAIMS RECOVERY:	\$43,398	\$1,322	\$10,000	\$10,000	\$10,000
CREDIT CARD PAYMENT FEE - 2.5%					
CREDIT CARD PAYMENT FEE - 2.5%	\$58,549	\$53,887	\$35,000	\$35,000	\$35,000
Total CREDIT CARD PAYMENT FEE - 2.5%:	\$58,549	\$53,887	\$35,000	\$35,000	\$35,000
PLANNING - TECHNOLOGY FEE					
PLANNING - TECHNOLOGY FEE	\$3,364	\$6,279	\$20,000	\$9,000	\$9,000
Total PLANNING - TECHNOLOGY FEE:	\$3,364	\$6,279	\$20,000	\$9,000	\$9,000
ENG - TECHNOLOGY FEE					
ENG - TECHNOLOGY FEE	\$0	\$2,808	\$0	\$2,500	\$2,500
Total ENG - TECHNOLOGY FEE:	\$0	\$2,808	\$0	\$2,500	\$2,500
DONATIONS - SESQUICENTENNIAL CELEBRATION					
DONATIONS - SESQUICENTENNIAL CELEBRATION	\$0	\$149,000	\$0	\$0	\$0
Total DONATIONS - SESQUICENTENNIAL CELEBRATION:	\$0	\$149,000	\$0	\$0	\$0
Total OTHER REVENUES:	\$1,882,978	\$644,556	\$312,000	\$300,400	\$202,500
INTERDEPARTMENTAL REVENUES					
ADMINISTRATIVE SERVICES					
ADMINISTRATIVE SERVICES	\$2,001,068	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
Total ADMINISTRATIVE SERVICES:	\$2,001,068	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OPERATING TRANSFERS IN					
OPERATING TRANSFERS IN	\$4,917,823	\$0	\$0	\$0	\$0
Total OPERATING TRANSFERS IN:	\$4,917,823	\$0	\$0	\$0	\$0
Total INTERDEPARTMENTAL REVENUES:	\$6,918,891	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
Total Revenue Source:	\$35,220,641	\$26,428,180	\$28,891,952	\$30,905,535	\$31,317,715



Special Revenue Funds Summary

The City's Special Revenue Funds include the Development Fees for Street Improvement Fund (DFSI), Park Development Fees Fund, Underground Utility Fees Fund, Parking Fund, Gas Tax Fund, Measure F Fund (VRF), Measure B Fund, Measure BB Fund, Asset Seizure Fund, Heron Bay Landscape and Lighting Fund, Cherrywood Maintenance Fund, Proposition 1B Fund, Special Grants Fund, Community Development Block Grant (CDBG) Fund, HOME Fund, Housing In Lieu Fund, Affordable Housing Asset Fund, Business Improvement District Fund, and the Public Education and Government (PEG) Fund. Special Revenue Funds are used to account for revenue, derived from specific taxes or other revenue sources that are restricted by law or administrative action to expenditures for specified purpose.

Special Revenue Funds include revenues that have either restrictions on their use or special reporting requirements, such as development impact fees for street improvements or parks, gas tax revenues from the state, and in-lieu fees for the City's low/moderate housing program.

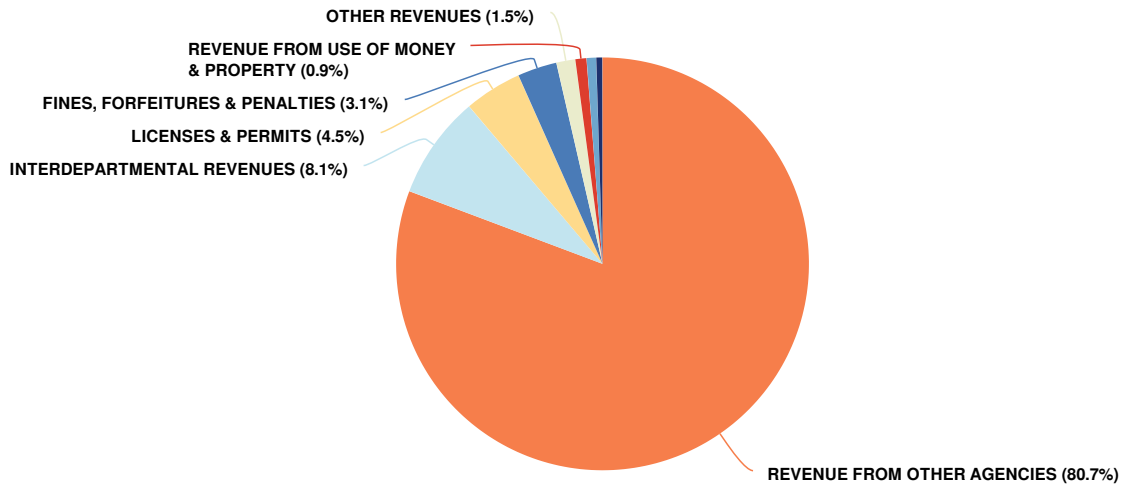
\$20,349,359 **-\$18,568,946**
 (-47.71% vs. prior year)

Special Revenue Funds Proposed and Historical Budget vs. Actual

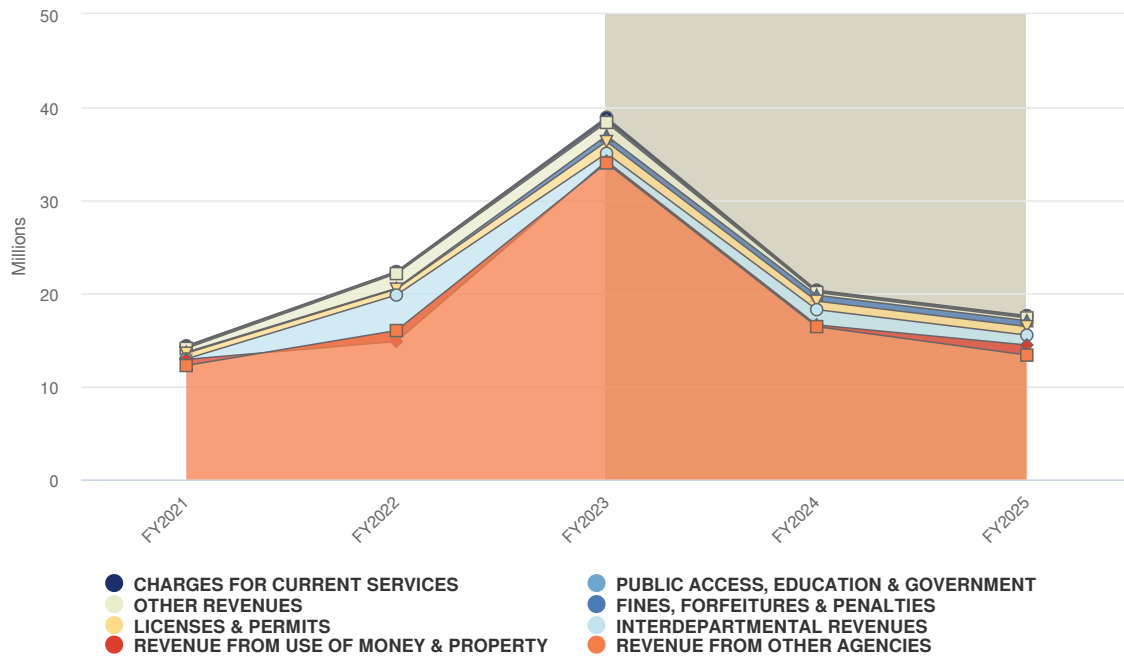


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES					
PUBLIC ACCESS, EDUCATION & GOVERNMENT					
PUBLIC ACCESS, EDUCATION & GOVERNMENT	\$159,784	\$158,982	\$225,000	\$150,000	\$150,000
Total PUBLIC ACCESS, EDUCATION & GOVERNMENT:	\$159,784	\$158,982	\$225,000	\$150,000	\$150,000
Total SALES AND OTHER TAXES:	\$159,784	\$158,982	\$225,000	\$150,000	\$150,000
LICENSES & PERMITS					
PARKING METER RECEIPTS					
PARKING METER RECEIPTS	\$93,213	\$141,786	\$325,000	\$213,658	\$217,931
Total PARKING METER RECEIPTS:	\$93,213	\$141,786	\$325,000	\$213,658	\$217,931
PARKING STRUCTURE					
PARKING STRUCTURE	\$45,363	\$45,648	\$65,000	\$36,000	\$36,720
Total PARKING STRUCTURE:	\$45,363	\$45,648	\$65,000	\$36,000	\$36,720
PLAZA PARKING LOTS					
PLAZA PARKING LOTS	\$18,846	\$18,852	\$18,000	\$50,846	\$51,863
Total PLAZA PARKING LOTS:	\$18,846	\$18,852	\$18,000	\$50,846	\$51,863
DEVELOP FEES/ST. IMPROV					
DEVELOP FEES/ST. IMPROV	\$43,983	\$17,681	\$425,000	\$200,000	\$200,000
Total DEVELOP FEES/ST. IMPROV:	\$43,983	\$17,681	\$425,000	\$200,000	\$200,000
HOUSING IN-LIEU FEES					
HOUSING IN-LIEU FEES	\$0	\$0	\$2,000	\$0	\$0
Total HOUSING IN-LIEU FEES:	\$0	\$0	\$2,000	\$0	\$0
PARKING GARAGE					
PARKING GARAGE	\$1,085	\$2,440	\$6,000	\$8,500	\$8,500
Total PARKING GARAGE:	\$1,085	\$2,440	\$6,000	\$8,500	\$8,500
ELECTRIC VEHICLE CHARGERS					
ELECTRIC VEHICLE CHARGERS	\$3,322	\$5,759	\$9,000	\$5,759	\$5,874
Total ELECTRIC VEHICLE CHARGERS:	\$3,322	\$5,759	\$9,000	\$5,759	\$5,874
BUSINESS IMPROVEMENT DISTRICT					
BUSINESS IMPROVEMENT DISTRICT FUND	\$389,765	\$394,084	\$420,240	\$400,000	\$400,000
Total BUSINESS IMPROVEMENT DISTRICT:	\$389,765	\$394,084	\$420,240	\$400,000	\$400,000
BUSINESS IMPROV DISTRICT PENALTIES					
BUSINESS IMPROV DISTRICT PENALTIES	\$17,737	\$10,098	\$0	\$0	\$0



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total BUSINESS IMPROV DISTRICT PENALTIES:	\$17,737	\$10,098	\$0	\$0	\$0
Total LICENSES & PERMITS:	\$613,312	\$636,346	\$1,270,240	\$914,763	\$920,888
FINES, FORFEITURES & PENALTIES					
PARKING VIOLATIONS-CITY/DMV					
PARKING VIOLATIONS-CITY	\$109,367	\$86,175	\$630,000	\$630,000	\$630,000
Total PARKING VIOLATIONS-CITY/DMV:	\$109,367	\$86,175	\$630,000	\$630,000	\$630,000
Total FINES, FORFEITURES & PENALTIES:	\$109,367	\$86,175	\$630,000	\$630,000	\$630,000
REVENUE FROM USE OF MONEY & PROPERTY					
INTEREST INCOME					
INTEREST INCOME	\$32,426	\$24,592	\$29,000	\$0	\$0
INTEREST INCOME	\$21,802	\$23,324	\$13,000	\$0	\$0
INTEREST INCOME	\$50,140	\$43,220	\$25,000	\$35,000	\$35,000
INTEREST INCOME	\$2,644	\$0	\$3,000	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0	\$900,283
INTEREST INCOME	\$41,888	\$0	\$5,000	\$0	\$0
INTEREST INCOME	\$26,914	\$31,948	\$22,000	\$27,000	\$27,000
INTEREST INCOME	\$20,786	\$15,943	\$7,500	\$10,000	\$10,000
INTEREST INCOME	\$34,805	\$30,624	\$10,000	\$30,000	\$30,000
INTEREST INCOME	\$18,943	\$14,798	\$10,000	\$15,000	\$15,000
INTEREST INCOME	\$10,564	\$5,573	\$5,000	\$5,000	\$5,000
INTEREST INCOME	\$7,657	\$6,947	\$6,000	\$7,000	\$7,000
INTEREST INCOME	\$228	\$195	\$200	\$0	\$0
INTEREST INCOME	\$23,636	\$10,599	\$0	\$0	\$0
INTEREST INCOME	\$0	\$5,853	\$0	\$0	\$0
INTEREST INCOME	\$0	\$316	\$0	\$0	\$0
INTEREST INCOME	\$0	\$1,155	\$0	\$0	\$0
INTEREST INCOME	\$0	\$129	\$0	\$0	\$0
INTEREST INCOME	\$0	\$1,025	\$0	\$0	\$0
INTEREST INCOME	\$0	\$415	\$0	\$0	\$0
INTEREST INCOME	\$13,146	\$14,517	\$4,000	\$0	\$0
INTEREST INCOME	\$4,250	\$2,785	\$1,000	\$0	\$0
INTEREST INCOME	\$23,613	\$28,348	\$5,000	\$0	\$0
INTEREST INCOME	\$3,521	\$3,207	\$1,000	\$0	\$0
INTEREST INCOME	\$11,083	\$9,248	\$7,000	\$0	\$0
Total INTEREST INCOME:	\$348,045	\$274,763	\$153,700	\$129,000	\$1,029,283
INTEREST INCOME - LOANS					
INTEREST INCOME - LOANS	\$522,744	\$33,537	\$50,000	\$50,000	\$50,000
Total INTEREST INCOME - LOANS:	\$522,744	\$33,537	\$50,000	\$50,000	\$50,000
UNREALIZED GAIN/LOSS ON INVESTMENTS					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$843,796	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$24,124	-\$62,047	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$5,215	-\$54,622	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$39,939	-\$105,813	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$2,904	-\$1,190	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$1,548	-\$2,592	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$13,634	-\$73,511	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$11,885	-\$40,222	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$13,096	-\$73,917	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$18,864	-\$37,014	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$10,967	-\$15,483	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$5,860	-\$16,823	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$191	-\$478	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$11,104	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$599	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$2,191	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$244	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$1,945	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	-\$787	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$7,440	-\$33,842	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$3,561	-\$7,302	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$33,246	-\$65,116	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$3,004	-\$7,754	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	-\$17,894	-\$22,736	\$0	\$0	\$0
Total UNREALIZED GAIN/LOSS ON INVESTMENTS:	-\$210,276	-\$1,481,125	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:	\$660,514	-\$1,172,825	\$203,700	\$179,000	\$1,079,283
REVENUE FROM OTHER AGENCIES					
STATE GAS TAX (2103)					
STATE GAS TAX (2103)			\$0	\$900,283	\$0
STATE GAS TAX (2103)	\$586,645	\$691,737	\$515,000	\$902,000	\$910,000
Total STATE GAS TAX (2103):	\$586,645	\$691,737	\$515,000	\$1,802,283	\$910,000
STATE GAS TAX (2106)					
STATE GAS TAX (2106)	\$258,375	\$279,664	\$231,661	\$332,315	\$340,000
Total STATE GAS TAX (2106):	\$258,375	\$279,664	\$231,661	\$332,315	\$340,000
STATE GAS TAX (2107)					
STATE GAS TAX (2107)	\$606,183	\$581,251	\$500,000	\$716,079	\$725,000
Total STATE GAS TAX (2107):	\$606,183	\$581,251	\$500,000	\$716,079	\$725,000
STATE GAS TAX (2107.5)					
STATE GAS TAX (2107.5)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total STATE GAS TAX (2107.5):	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
STATE GRANTS					
STATE GRANTS	\$488,466	\$651,845	\$4,846,027	\$2,286,256	\$654,376
STATE GRANTS	\$578,000	\$317,604	\$246,530	\$104,126	\$109,532
Total STATE GRANTS:	\$1,066,466	\$969,449	\$5,092,557	\$2,390,382	\$763,908
FEDERAL GRANTS					
FEDERAL GRANTS	\$104,176	\$411,034	\$970,000	\$0	\$0
FEDERAL GRANTS	\$1,966,735	\$931,231	\$400,000	\$808,949	\$808,949
Total FEDERAL GRANTS:	\$2,070,911	\$1,342,266	\$1,370,000	\$808,949	\$808,949
COUNTY GRANTS					
ACTIA - STREETS & ROADS	\$1,534,109	\$2,177,069	\$3,286,012	\$2,251,000	\$2,251,000
ACTIA - STREETS & ROADS	\$1,706,291	\$1,444,855	\$1,635,000	\$3,300,000	\$3,300,000
Total COUNTY GRANTS:	\$3,240,400	\$3,621,924	\$4,921,012	\$5,551,000	\$5,551,000
ACTIA - PARATRANSIT PROGRAM					
ACTIA - PARATRANSIT PROGRAM	\$365,184	\$0	\$249,687	\$0	\$0
ACTIA - PARATRANSIT PROGRAM	\$0	\$302,364	\$0	\$0	\$0
Total ACTIA - PARATRANSIT PROGRAM:	\$365,184	\$302,364	\$249,687	\$0	\$0
ACTC - PARATRANSIT MSL					
ACTIA - PARATRANSIT MSL	\$311,411	\$0	\$345,392	\$0	\$0
ACTIA - PARATRANSIT MSL	\$0	\$428,230	\$614,294	\$751,510	\$751,510
Total ACTC - PARATRANSIT MSL:	\$311,411	\$428,230	\$959,685	\$751,510	\$751,510
ALAMEDA CTC GRANT-STREETS & ROADS					
STATE LIBRARY CONSTRUCTION GRANT	\$414,235	\$0	\$6,000,000	\$0	\$0
ALAMEDA CTC GRANT-STREETS & ROADS	\$0	\$2,968,240	\$6,000,000	\$0	\$0
Total ALAMEDA CTC GRANT-STREETS & ROADS:	\$414,235	\$2,968,240	\$12,000,000	\$0	\$0
STATE GAS TAX (2105)					
STATE GAS TAX (2105)	\$447,973	\$485,908	\$400,000	\$596,170	\$600,000
Total STATE GAS TAX (2105):	\$447,973	\$485,908	\$400,000	\$596,170	\$600,000
ACTIA - BIKE & PEDESTRIAN					
ACTIA - BIKE & PEDESTRIAN	\$256,147	\$0	\$229,000	\$0	\$0
ACTIA - BIKE & PEDESTRIAN	\$313,347	\$0	\$310,000	\$0	\$0
ACTIA - BIKE & PEDESTRIAN	\$0	\$363,222	\$549,285	\$550,000	\$550,000
ACTIA - BIKE & PEDESTRIAN	\$0	\$265,133	\$0	\$0	\$0
Total ACTIA - BIKE & PEDESTRIAN:	\$569,494	\$628,355	\$1,088,285	\$550,000	\$550,000
COUNTY GRANT					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
COUNTY GRANT	\$16,501	\$93,826	\$66,400	\$0	\$0
Total COUNTY GRANT:	\$16,501	\$93,826	\$66,400	\$0	\$0
MEASURE B (VRF)					
MEASURE B (VRF)	\$484,708	\$467,747	\$440,000	\$0	\$0
Total MEASURE B (VRF):	\$484,708	\$467,747	\$440,000	\$0	\$0
EMS ASSESSMENT					
HOME FUND PROJECT REIMB-ALA CO	\$0	\$0	\$150,000	\$13,670	\$13,670
Total EMS ASSESSMENT:	\$0	\$0	\$150,000	\$13,670	\$13,670
ASSET SEIZURE - FEDERAL					
ASSET SEIZURE - FEDERAL	\$1,321	\$0	\$0	\$0	\$0
Total ASSET SEIZURE - FEDERAL:	\$1,321	\$0	\$0	\$0	\$0
ASSET SEIZURE-STATE					
ASSET SEIZURE-STATE	\$0	\$7,006	\$0	\$0	\$0
Total ASSET SEIZURE-STATE:	\$0	\$7,006	\$0	\$0	\$0
TDA GRANT REIMBURSEMENTS					
TDA GRANT REIMBURSEMENTS	\$157,889	\$0	\$82,700	\$105,062	\$105,062
Total TDA GRANT REIMBURSEMENTS:	\$157,889	\$0	\$82,700	\$105,062	\$105,062
OTHER GRANTS					
OTHER GRANTS	\$9,700	\$134,221	\$0	\$559,271	\$0
Total OTHER GRANTS:	\$9,700	\$134,221	\$0	\$559,271	\$0
STATE ROAD MAINT REHAB					
STATE ROAD MAINT REHAB	\$1,630,094	\$0	\$1,442,034	\$0	\$0
STATE ROAD MAINT REHAB	\$0	\$1,776,850	\$1,442,034	\$2,245,883	\$2,245,883
Total STATE ROAD MAINT REHAB:	\$1,630,094	\$1,776,850	\$2,884,068	\$2,245,883	\$2,245,883
COVID RELIEF					
COVID RELIEF	\$0	\$1,219,367	\$3,049,984	\$0	\$0
Total COVID RELIEF:	\$0	\$1,219,367	\$3,049,984	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:	\$12,244,991	\$16,005,904	\$34,008,539	\$16,430,074	\$13,372,482
CHARGES FOR CURRENT SERVICES					
UNDERGRD UTILITY REPLACEMENT					
UNDERGRD UTILITY REPLACE	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000
Total UNDERGRD UTILITY REPLACEMENT:	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000
Total CHARGES FOR CURRENT SERVICES:	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OTHER REVENUES					
SALE OF PROPERTY					
SALE OF PROPERTY	\$0	\$57,332	\$0	\$0	\$0
Total SALE OF PROPERTY:	\$0	\$57,332	\$0	\$0	\$0
MISCELLANEOUS REVENUE					
MISCELLANEOUS REVENUE	\$0	\$180	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$15,000	\$24,407	\$0	\$0	\$0
Total MISCELLANEOUS REVENUE:	\$15,000	\$24,587	\$0	\$0	\$0
REIMBURSEMENTS					
REIMBURSEMENTS	\$169	\$0	\$0	\$0	\$0
REIMBURSEMENTS	\$83,600	\$0	\$0	\$0	\$0
REIMBURSEMENTS	\$0	\$2,500	\$0	\$0	\$0
REIMBURSEMENTS	\$0	\$0	\$40,000	\$0	\$0
Total REIMBURSEMENTS:	\$83,769	\$2,500	\$40,000	\$0	\$0
PARK IN-LIEU FEE					
PARK IN-LIEU FEE	\$159,945	\$788,446	\$1,010,000	\$200,000	\$200,000
Total PARK IN-LIEU FEE:	\$159,945	\$788,446	\$1,010,000	\$200,000	\$200,000
SIDEWALK REP/OWNER SHARE					
SIDEWALK REP/OWNER SHARE			\$110,000	\$0	\$0
SIDEWALK REP/OWNER SHARE	\$3,995	\$375,195	\$110,000	\$0	\$0
Total SIDEWALK REP/OWNER SHARE:	\$3,995	\$375,195	\$220,000	\$0	\$0
DRIVEWAY REPAIR-OWNER SHARE					
DRIVEWAY REPAIR-OWNER SHARE	\$0	\$36,541	\$0	\$0	\$0
Total DRIVEWAY REPAIR-OWNER SHARE:	\$0	\$36,541	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL					
LOAN REPAYMENT - PRINCIPAL	\$0	\$5,837	\$0	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$151,259	\$162,683	\$50,000	\$0	\$0
LOAN REPAYMENT - PRINCIPAL	\$0	\$128,333	\$100,000	\$100,000	\$100,000
Total LOAN REPAYMENT - PRINCIPAL:	\$151,259	\$296,853	\$150,000	\$100,000	\$100,000
PARATRANSIT - FLEX PROGRAM					
PARATRANSIT - FLEX PROGRAM	-\$100	-\$21	\$0	\$0	\$0
Total PARATRANSIT - FLEX PROGRAM:	-\$100	-\$21	\$0	\$0	\$0
Total OTHER REVENUES:	\$413,868	\$1,581,433	\$1,420,000	\$300,000	\$300,000
INTERDEPARTMENTAL REVENUES					
OPERATING TRANSFERS IN					



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OPERATING TRANSFERS IN	\$0	\$550,000	\$100,000	\$400,425	\$376,718
OPERATING TRANSFERS IN	\$0	\$4,235,826	\$635,826	\$635,826	\$635,826
OPERATING TRANSFERS IN	\$0	\$152,600	\$0	\$0	\$0
OPERATING TRANSFERS IN			\$0	\$559,271	\$0
OPERATING TRANSFERS IN	\$50,000	\$50,000	\$100,000	\$50,000	\$50,000
Total OPERATING TRANSFERS IN:	\$50,000	\$4,988,426	\$835,826	\$1,645,522	\$1,062,544
Total INTERDEPARTMENTAL REVENUES:	\$50,000	\$4,988,426	\$835,826	\$1,645,522	\$1,062,544
Total Revenue Source:	\$14,370,048	\$22,348,517	\$38,918,305	\$20,349,359	\$17,615,197

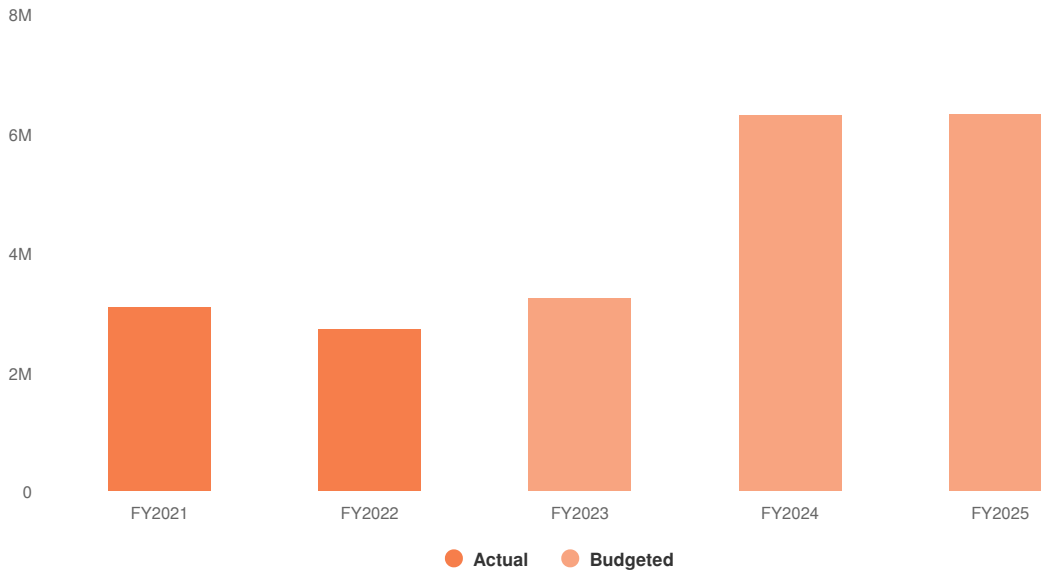


Successor Agency Funds Summary

The City of San Leandro serves as the Successor Agency to the Redevelopment Agency and is charged with winding down the affairs of the former Agency and overseeing the payment of enforceable obligations, such as debt service on bonds and contractual obligations. This section provides a brief overview of the enforceable obligation and administrative costs related to the three former redevelopment project areas: the Plaza Project Area, the Joint Project Area, and the West San Leandro/MacArthur Boulevard Project Area, as well as the Successor Agency Debt Service funds. The revenues, expenditures and staff authorized to support these projects are also included in this section displayed as charts and tables. Funding for payment of enforceable obligations and the Successor Agency’s administrative allowance will be paid using bi-annual remittances from the County of Alameda via the Redevelopment Property Tax Trust Fund. All fund balances are projected to be zero.

\$6,303,805 **\$3,065,515**
 (94.66% vs. prior year)

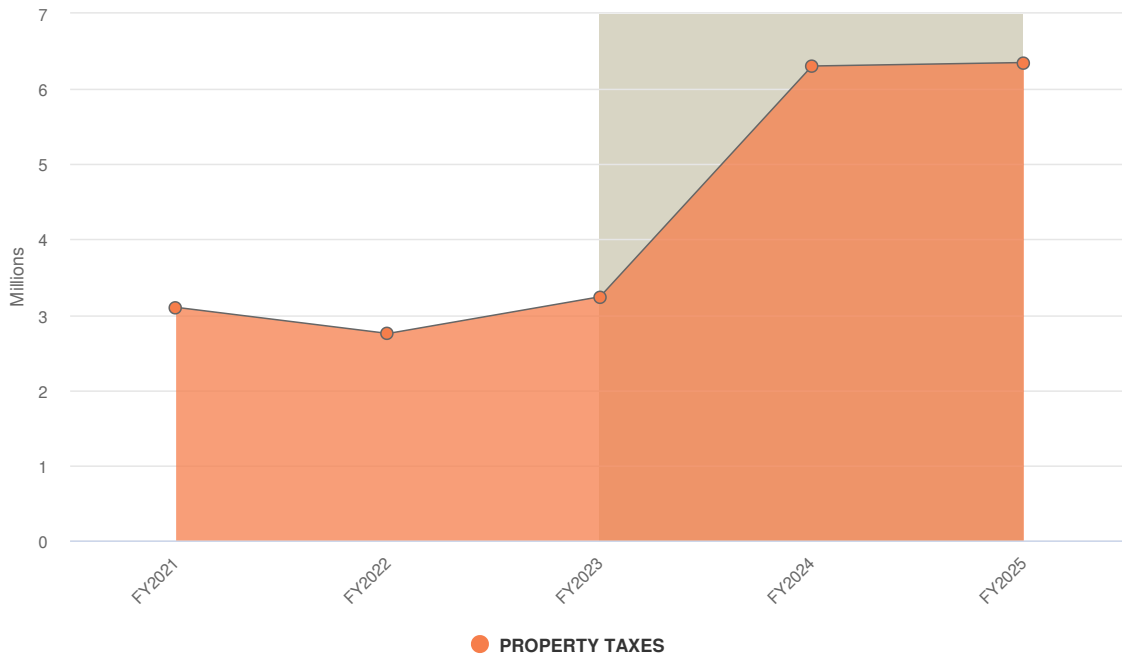
Successor Agency Funds Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
PROPERTY TAXES					
PROPERTY TAX - ROPS					
PROPERTY TAX - ROPS	\$2,973,078	\$2,625,307	\$2,988,290	\$6,053,805	\$6,100,000
Total PROPERTY TAX - ROPS:	\$2,973,078	\$2,625,307	\$2,988,290	\$6,053,805	\$6,100,000
PROPERTY TAX - ROPS ADMINISTRATION					
PROPERTY TAX - ROPS ADMINISTRATION	\$125,000	\$125,000	\$250,000	\$250,000	\$250,000
Total PROPERTY TAX - ROPS ADMINISTRATION:	\$125,000	\$125,000	\$250,000	\$250,000	\$250,000
Total PROPERTY TAXES:	\$3,098,078	\$2,750,307	\$3,238,290	\$6,303,805	\$6,350,000
Total Revenue Source:	\$3,098,078	\$2,750,307	\$3,238,290	\$6,303,805	\$6,350,000



FUND SUMMARIES





All Funds Budget Summary

The following tables display a biennial budget summary for all funds.

All Funds Budget Summary 2023-2024

Type of Fund	Name of Fund	Beginning Balance at 07/01/2023	Net Transfers 2023-2024	Estimated Revenue 2023-2024	Estimated Expenditures 2024-2025	Estimated Ending Fund Balance at 06/30/2024
General Fund	010 General Fund	\$77,022,292	(\$5,911,251)	\$137,992,835	\$143,626,946.42	\$65,476,929
Special Revenue Fund	120 STREET/TRAFFIC IMPROVEMENTS (DFSI) FUND	\$1,561,743	\$0	\$200,000	\$16,101	\$1,745,642
	122 PARK DEVELOPMENT FEE FUND	\$2,139,407	\$0	\$200,000	\$25,066	\$2,314,341
	123 UNDERGROUND UTILITIES	\$3,098,889	\$0	\$135,000	\$0	\$3,233,889
	125 UNDERGROUND UTILITIES	\$0	\$0	\$0	\$0	\$0
	132 PARKING FUND	\$94,693	\$400,425	\$1,345,188	\$979,903	\$860,403
	140 GAS TAX FUND	(\$230,225)	\$635,826	\$3,188,173	\$2,325,173	\$1,268,600
	141 MEASURE BB	\$3,264,984	\$0	\$2,251,000	\$1,100,000	\$4,415,984
	142 GAS TAX FUND (SECTION 2103)	\$665,945	\$0	\$929,000	\$28,892	\$1,566,053
	143 VEHICLE REGISTRATION FEES (STREETS/ ROAD)	\$1,194,767	\$0	\$10,000	\$0	\$1,204,767
	144 MEASURE B/ACTIA FUND	\$623,634	\$0	\$3,330,000	\$56,652	\$3,896,982
	145 TRAFFIC CONGESTION RELIEF FUND	\$0	\$0	\$0	\$0	\$0
	146 ASSET SEIZURE FUND	\$718,894	\$0	\$15,000	\$0	\$733,894
	147 HERON BAY FUND	\$20,303	\$0	\$468,653	\$514,438	(\$25,481.)
	148 CHERRYWOOD MAINTENANCE DISTRICT FUND	\$508,561	\$0	\$7,000	\$0	\$515,561
	149 PROPOSITION 1B-LOCAL STREETS & ROADS	\$13,846	\$0	\$0	\$0	\$13,846
	150 SPECIAL GRANTS FUND	(\$1,217,783)	\$0	\$2,950,589	\$948,802	\$784,002
	151 SB1	\$0	\$0	\$0	\$0	\$0.00
	152	\$3,969,677	\$0	\$2,245,883	\$1,346,774	\$4,868,786
	153 MEASURE BB - BIKE AND PED	\$105,122	\$0	\$550,000	\$300,000	\$355,122
	154 MEASURE BB - PARATRANSIT	\$951,480	\$0	\$751,510	\$568,457	\$1,134,532
	155 MEASURE BB - OTHER	(\$6,862,644)	\$0	\$0	\$0	(\$46,862,644)
	156 MEASURE B - BIKE AND PED	\$0	\$0	\$0	\$0	\$0
	157 MEASURE B - PARATRANSIT	\$528,866	\$0	\$0	\$418,065	\$110,801



Type of Fund	Name of Fund	Beginning Balance at 07/01/2023	Net Transfers 2023-2024	Estimated Revenue 2023-2024	Estimated Expenditures 2024-2025	Estimated Ending Fund Balance at 06/30/2024
	158 MEASURE B - OTHER	\$357,971	\$0	\$0	\$0	\$357,971
	165 COMMUNITY DEVELOPMENT BLOCK GRANT FUND	(\$1,863)	\$0	\$808,949	\$916,971	(\$109,886)
	166 HOME FUND	\$1,058,239	\$0	\$13,670	\$15,464	\$1,056,445
	167 HOUSING IN-LIEU FUND	\$258,991	\$0	\$0	\$0	\$258,991
	168 AFFORDABLE HOUSING ASSETS FUND	\$1,159,663	\$0	\$150,000	\$3,500	\$1,306,163
	170 BUSINESS IMPROVENT DISTRICT FUND	\$485,346	\$50,000	\$554,126	\$554,126	\$535,346
	180 PUBLIC EDUCATION & GOVT (PEG)	\$665,496	\$0	\$150,000	\$150,000	\$665,496
	190 AMERICAN RESCUE PLAN ACT	\$0	\$0	\$0	\$0	\$0
	Total Special Revenue Funds	\$15,134,012	\$1,086,251	\$20,253,741	\$10,268,388	\$26,205,615.99
Capital Project Funds	210 CAPITAL IMPROVEMENT PROJECTS FUND	\$27,230,899	\$3,825,000	\$485,000	\$3,834,493	\$32,071,406
	230 CAPITAL IMPROVEMENTS PROJECT MULTI-FUND	\$0	\$0	\$0	\$0	\$0
	240 CHERRYWOOD IMPROVEMENTS	\$497,874	\$0	\$0	\$0	\$497,874
	241 SL HILLSIDE GEOLOGICAL ABATEMENT (GHAD)	\$13,622	\$0	\$0	\$0	\$13,622
	Total Capital Project Funds	\$27,742,395	\$3,825,000	\$4,850,000	\$3,834,493	\$32,582,902
Debt Service Funds	301 SPECIAL ASSESSMENT DISTRICT DEBT SERVICE	\$122	\$0	\$0	\$0	\$122
	307 CHERRYWOOD DEBT	\$592,409	\$0	\$5,000	\$435,000	\$162,409
	350 PUBLIC FINANCING AUTHORITY FUND	\$416,099	\$0	\$3,173,000	\$3,173,261	\$415,838
	Total Debt Service Funds	\$1,008,629	\$0	\$3,178,000	\$3,608,261	\$578,368
Enterprise Funds	551 S/L HOUSING FINANCE CORPORATION FUND	\$0	\$0	\$0	\$0	\$0
	593 WATER POLLUTION CONTROL PLANT FUND	\$49,695,762	\$0	\$18,133,000	\$17,058,127	\$50,770,635
	594 ENVIRONMENTAL SERVICES	\$1,149,044	\$0	\$1,030,000	\$973,182	\$1,205,862
	596 SHORELINE ENTERPRISE FUND- GOLF COURSE OP	(\$760,642)	\$0	\$5,339,575	\$5,702,315	(\$1,123,382)



Type of Fund	Name of Fund	Beginning Balance at 07/01/2023	Net Transfers 2023-2024	Estimated Revenue 2023-2024	Estimated Expenditures 2024-2025	Estimated Ending Fund Balance at 06/30/2024
	597 SHORELINE ENTERPRISE FUND	\$2,798,656	\$0	\$822,000	\$1,149,189	\$2,471,466
	598 STORM WATER FUND	(\$1,951,395)	\$0	\$1,073,000	\$1,695,030	(\$2,573,425)
	Total Enterprise Funds	\$50,931,425	\$0	\$26,397,575	\$26,577,843	\$50,751,156
Internal Service Funds	687 FACILITIES MAINTENANCE FUND	\$205,605	\$0	\$4,413,120	\$4,315,045	\$303,679
	688 INFORMATION TECHNOLOGY FUND	\$1,248,164	\$1,000,000	\$8,410,181	\$6,909,871	\$3,748,475
	689 SELF INSURANCE FUND	\$2,765,285	\$0	\$4,883,830	\$7,839,884	(\$190,767)
	690 EQUIPMENT REPAIR & MAINTENANCE FUND	\$9,914,534	\$0	\$2,342,768	\$6,382,221	\$6,831,082
	Total Internal Service Funds	\$14,133,590	\$1,000,000	\$20,049,901	\$24,491,021	\$10,692,470
Pension Trust Funds	110 PENSION TRUST	\$5,641,874	\$0	\$0	\$1,912,000	\$5,641,874
Private Purpose Trust Funds	970 SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY	\$4,493,579	\$0	\$0	\$0	\$4,493,579
	971 REDEVELOPMENT RETIREMENT OBLIGATION FUND	(\$24,331,153)	\$0	\$6,328,805	\$6,306,858	(\$24,309,207)
	981 SUCCESSOR AGENCY-PLAZA	\$0	\$0	\$0	\$0	\$0
	982 SUCCESSOR AGENCY-JPA	(\$8,092,077)	\$0	\$0	\$0	(\$8,092,077)
	Total Private Purpose Trust Funds	(\$27,929,652)	\$0	\$6,328,805	\$6,306,859	(\$27,907,705)
	TOTAL	\$163,684,567	\$0	\$219,050,857	\$221,581,812	\$164,021,611



All Funds Budget Summary 2024-2025

Type of Fund	Name of Fund	Beginning Balance at 07/01/2023	Net Transfers 2023-2024	Estimated Revenue 2023-2024	Estimated Expenditures 2024-2025	Estimated Ending Fund Balance at 06/30/2024
General Fund	010 General Fund	\$65,476,930	(\$5,887,544)	\$140,939,935	\$146,821,723	\$59,595,141
Special Revenue Fund	120 STREET/TRAFFIC IMPROVEMENTS (DFS) FUND	\$1,745,642		\$200,000	\$116,101	\$1,829,541
	122 PARK DEVELOPMENT FEE FUND	\$2,314,341		\$200,000	\$25,066	\$2,489,275
	123 UNDERGROUND UTILITIES	\$3,233,889		\$135,000	\$0	\$3,368,889
	125 UNDERGROUND UTILITIES	\$0		\$0	\$0	\$0
	132 PARKING FUND	\$860,403	\$376,718	\$1,327,606	\$950,192	\$1,237,816
	140 GAS TAX FUND	\$1,268,600	\$635,826	\$3,208,609	\$2,452,649	\$2,024,559
	141 MEASURE BB	\$4,415,984		\$2,251,000	\$3,600,000	\$3,066,984
	142 GAS TAX FUND (SECTION 2103)	\$1,566,053		\$937,000	\$28,892	\$2,474,161
	143 VEHICLE REGISTRATION FEES (STREETS/ ROAD)	\$1,204,767		\$10,000	\$200,000	\$1,014,767
	144 MEASURE B/ACTIA FUND	\$3,896,982		\$3,330,000	\$56,652	\$7,170,330
	145 TRAFFIC CONGESTION RELIEF FUND	\$0		\$0	\$0	\$0
	146 ASSET SEIZURE FUND	\$733,894.51		\$15,000.00	\$0.00	\$748,894.51
	147 HERON BAY FUND	(\$25,481)		\$507,220	\$536,432	(\$54,694)
	148 CHERRYWOOD MAINTENANCE DISTRICT FUND	\$515,561		\$7,000	\$0	\$522,561
	149 PROPOSITION 1B-LOCAL STREETS & ROADS	\$13,846		\$0	\$0	\$13,846
	150 SPECIAL GRANTS FUND	\$784,002		\$759,438	\$1,018,018	\$525,422
	151 SBI	\$0		\$0	\$0	\$0
	152	\$4,868,786		\$2,245,883	\$2,399,273	\$4,715,396
	153 MEASURE BB - BIKE AND PED	\$355,122		\$550,000	\$550,000	\$355,122
	154 MEASURE BB - PARATRANSIT	\$1,134,532		\$751,510	\$570,915	\$1,315,127
	155 MEASURE BB - OTHER	(\$6,862,644)		\$0	\$0	(\$6,862,644)
	156 MEASURE B - BIKE AND PED	\$0		\$0	\$0	\$0
	157 MEASURE B - PARATRANSIT	\$110,801		\$0	\$426,064	(\$315,262)
	158 MEASURE B - OTHER	\$357,971		\$0.00	\$0.00	\$357,971



Type of Fund	Name of Fund	Beginning Balance at 07/01/2023	Net Transfers 2023-2024	Estimated Revenue 2023-2024	Estimated Expenditures 2024-2025	Estimated Ending Fund Balance at 06/30/2024
	165 COMMUNITY DEVELOPMENT BLOCK GRANT FUND	(\$109,886)		\$808,949	\$933,729	(\$234,667)
	166 HOME FUND	\$1,056,445		\$13,670	\$16,572	\$1,053,542
	167 HOUSING IN-LIEU FUND	\$258,991		\$0	\$0	\$258,991
	168 AFFORDABLE HOUSING ASSETS FUND	\$1,306,163		\$150,000	\$3,500	\$1,452,663
	170 BUSINESS IMPROVEMENT DISTRICT FUND	\$535,346	\$50,000	\$559,532	\$559,532	\$535,346
	180 PUBLIC EDUCATION & GOVT (PEG)	\$665,496	\$0	\$150,000	\$150,000	\$665,496
	190 AMERICAN RESCUE PLAN ACT	\$0	\$0	\$0	\$0	\$0
	Total Special Revenue Funds	\$26,205,616	\$1,062,544	\$18,117,417	\$14,593,590	\$29,729,443
Capital Project Funds	210 CAPITAL IMPROVEMENT PROJECTS FUND	\$32,071,406	\$3,825,000	\$4,850,000	\$3,923,064	\$32,998,341
	230 CAPITAL IMPROVEMENTS PROJECT MULTI-FUND	\$0		\$0	\$0	\$0
	240 CHERRYWOOD IMPROVEMENTS	\$497,874		\$0	\$0	\$497,874
	241 SL HILLSIDE GEOLOGICAL ABATEMENT (GHAD)	\$13,622		\$0	\$0	\$13,622
	Total Capital Project Funds	\$32,582,903	\$3,825,000	\$4,850,000	\$3,923,064	\$33,509,838
Debt Service Funds	301 SPECIAL ASSESSMENT DISTRICT DEBT SERVICE	\$121		\$0	\$0	\$121
	307 CHERRYWOOD DEBT	\$162,409		\$5,000	\$435,137	(\$267,728)
	350 PUBLIC FINANCING AUTHORITY FUND	\$415,837		\$3,170,000	\$3,169,692	\$416,145
	Total Debt Service Funds	\$578,368	\$0	\$3,175,000	\$3,604,830	\$148,538
Enterprise Funds	551 S/L HOUSING FINANCE CORPORATION FUND	\$0		\$0	\$0	\$0
	593 WATER POLLUTION CONTROL PLANT FUND	\$50,770,635		\$19,128,000	\$17,811,276	\$52,087,358
	594 ENVIRONMENTAL SERVICES	\$1,205,862		\$1,043,000	\$1,076,336	\$1,172,525
	596 SHORELINE ENTERPRISE FUND-GOLF COURSE OP	(\$1,123,381)		\$5,429,959	\$5,350,691	(\$1,044,114)



Type of Fund	Name of Fund	Beginning Balance at 07/01/2023	Net Transfers 2023-2024	Estimated Revenue 2023-2024	Estimated Expenditures 2024-2025	Estimated Ending Fund Balance at 06/30/2024
	597 SHORELINE ENTERPRISE FUND	\$2,471,466		\$522,000	\$1,043,488	\$1,949,977
	598 STORM WATER FUND	(\$2,573,425)		\$1,073,000	\$1,555,328	(\$3,055,753)
	Total Enterprise Funds	\$50,751,156	\$0	\$27,195,959	\$26,837,122	\$51,109,994
Internal Service Funds	687 FACILITIES MAINTENANCE FUND	\$303,679		\$4,577,544	\$4,477,670	\$403,553
	688 INFORMATION TECHNOLOGY FUND	\$3,748,475	\$1,000,000	\$8,429,236	\$7,775,288	\$4,402,423
	689 SELF INSURANCE FUND	(\$190,767)		\$5,056,622	\$8,125,846	(\$3,259,991)
	690 EQUIPMENT REPAIR & MAINTENANCE FUND	\$6,831,082		\$2,374,293	\$4,309,440	\$4,895,935
	Total Internal Service Funds	\$10,692,470	\$1,000,000	\$20,437,697	\$24,688,246	\$6,441,920
Pension Trust Funds	110 PENSION TRUST	\$5,641,874	\$0	\$0	\$0	\$5,641,873
Private Purpose Trust Funds	970 SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY	\$4,493,579		\$0	\$0	\$4,493,579
	971 REDEVELOPMENT RETIREMENT OBLIGATION FUND	(\$24,309,207)		\$6,375,000	\$3,330,910	(\$21,265,117)
	981 SUCCESSOR AGENCY-PLAZA	\$0		\$0	\$0	\$0
	982 SUCCESSOR AGENCY-JPA	(\$8,092,077)		\$0	\$0	(\$8,092,077)
	Total Private Purpose Trust Funds	\$27,907,705	\$0	\$6,375,000	\$3,330,911	(\$24,863,616)
	TOTAL	\$164,021,612	\$0	\$221,091,008	\$223,799,486	\$161,313,133



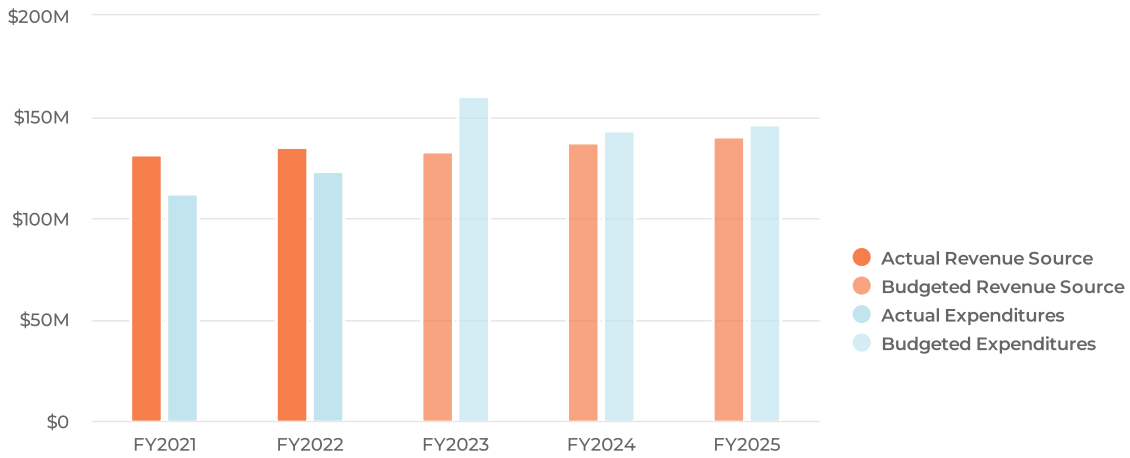


General Fund

The General Fund is the general operating fund of the City and accounts for all unrestricted financial resources except those required to be accounted for in another fund. City services supported by the General Fund include Public Safety (police and fire), Library, Recreation and Human Services, Community Development, Engineering and Transportation, Public Works, and General Government activities.

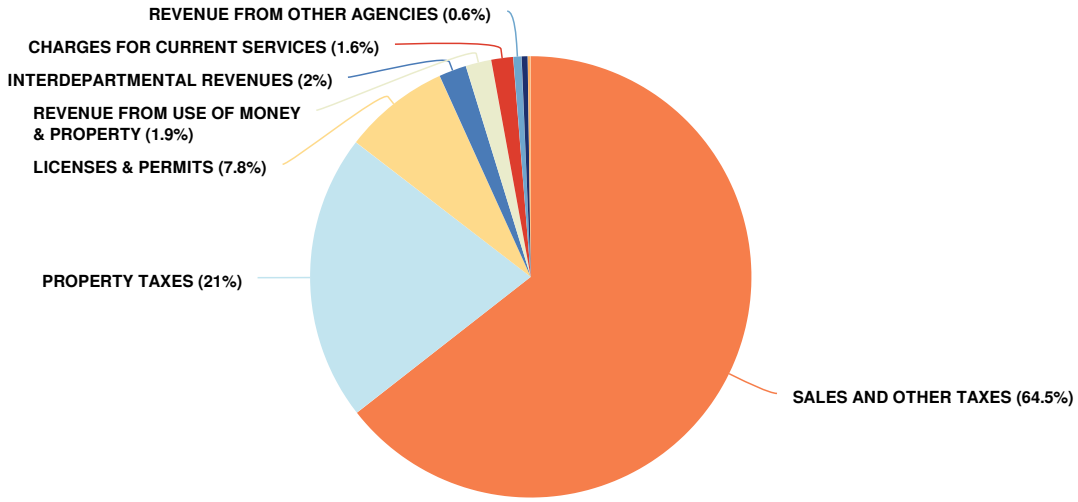
Summary

The City of San Leandro is projecting \$138.00M of revenue in FY2024, which represents an 8% increase over the prior year. Budgeted expenditures are projected to increase by 6% or \$8.44M to \$144.26 in FY2024.

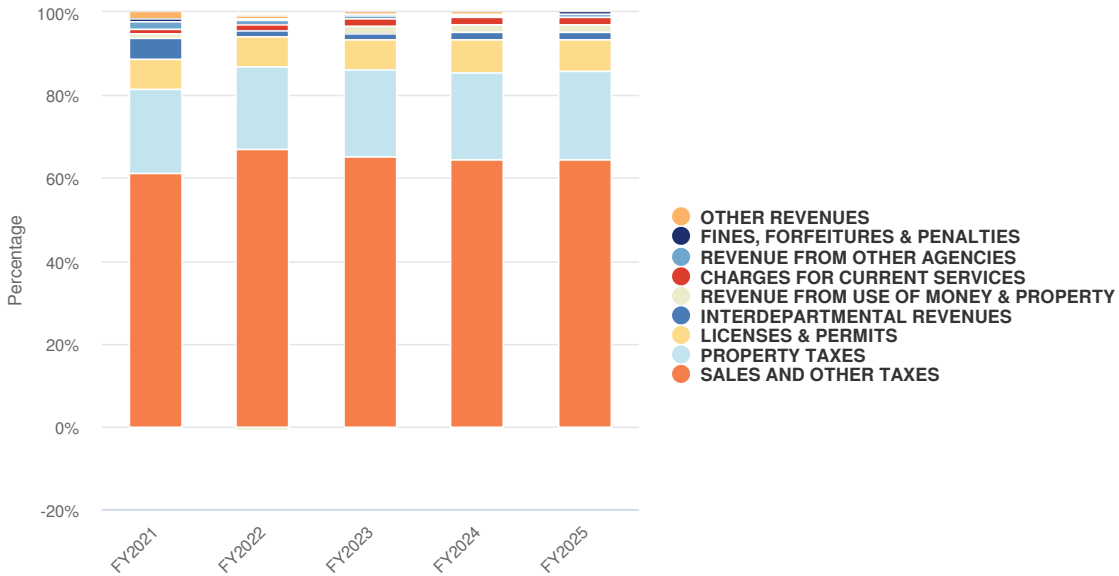


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical FY2024-25 Revenues by Source



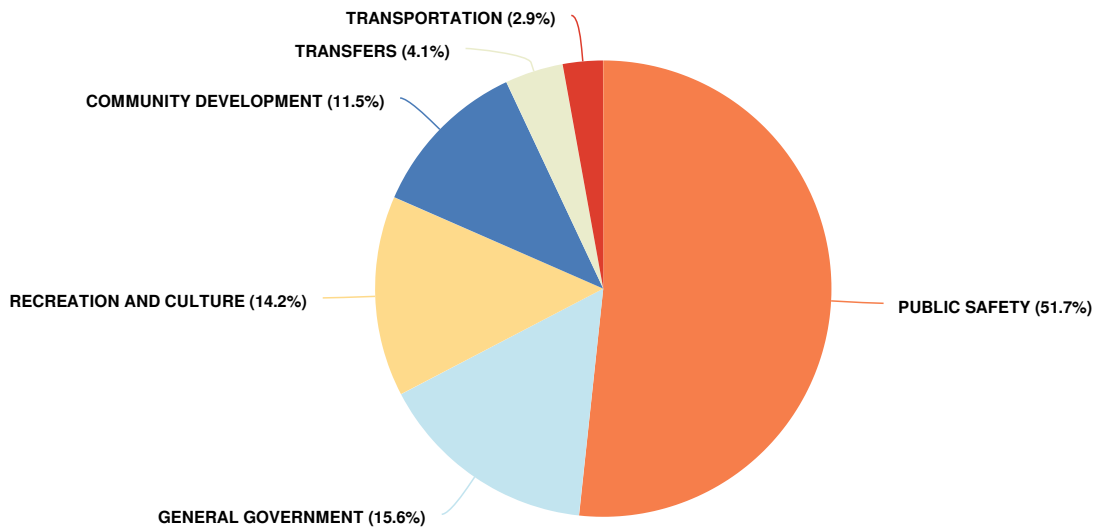
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Proposed	FY2025 Proposed
Revenue Source					
PROPERTY TAXES	\$26,664,153	\$27,772,678	\$27,876,400	\$28,959,000	\$29,807,000
SALES AND OTHER TAXES	\$80,613,992	\$92,192,783	\$87,048,558	\$88,947,020	\$90,930,220
LICENSES & PERMITS	\$9,448,804	\$10,165,546	\$9,707,503	\$10,741,000	\$10,741,000
FINES, FORFEITURES & PENALTIES	\$1,229,094	\$723,591	\$622,500	\$613,500	\$613,500



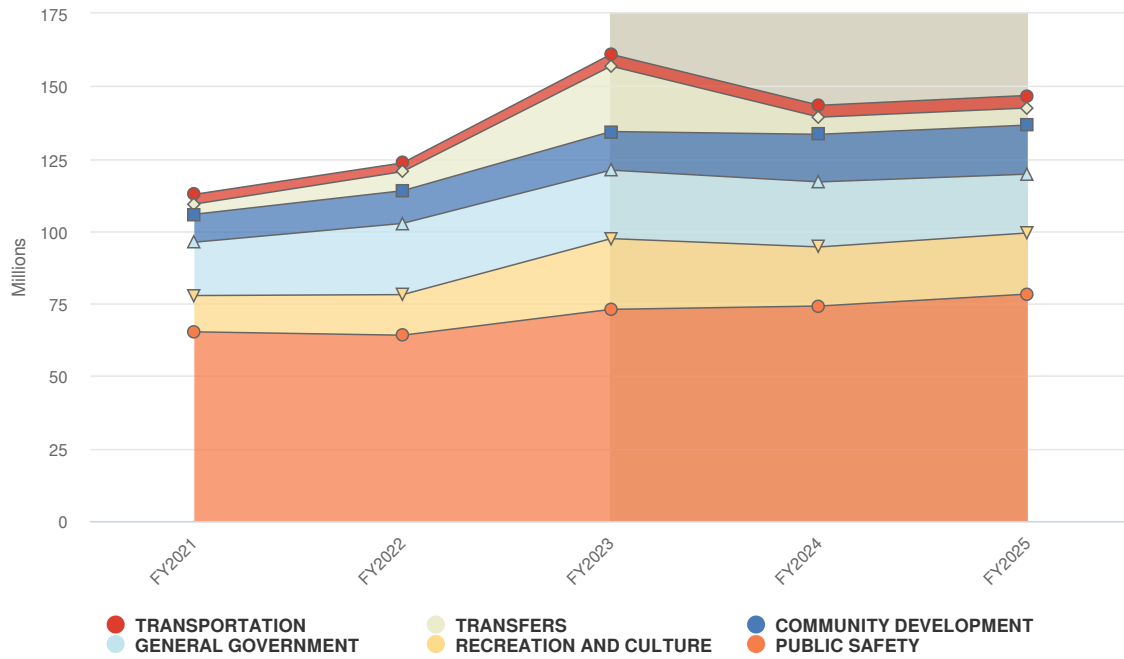
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Proposed	FY2025 Proposed
REVENUE FROM USE OF MONEY & PROPERTY	\$1,441,002	-\$1,280,869	\$2,564,266	\$2,585,600	\$2,628,800
REVENUE FROM OTHER AGENCIES	\$2,356,439	\$1,337,470	\$805,000	\$830,000	\$830,000
CHARGES FOR CURRENT SERVICES	\$1,293,522	\$1,897,835	\$2,590,483	\$2,223,500	\$2,394,100
OTHER REVENUES	\$1,882,978	\$644,556	\$312,000	\$300,400	\$202,500
INTERDEPARTMENTAL REVENUES	\$6,918,891	\$2,000,000	\$2,000,000	\$2,792,815	\$2,792,815
Total Revenue Source:	\$131,848,874	\$135,453,589	\$133,526,710	\$137,992,835	\$140,939,935

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



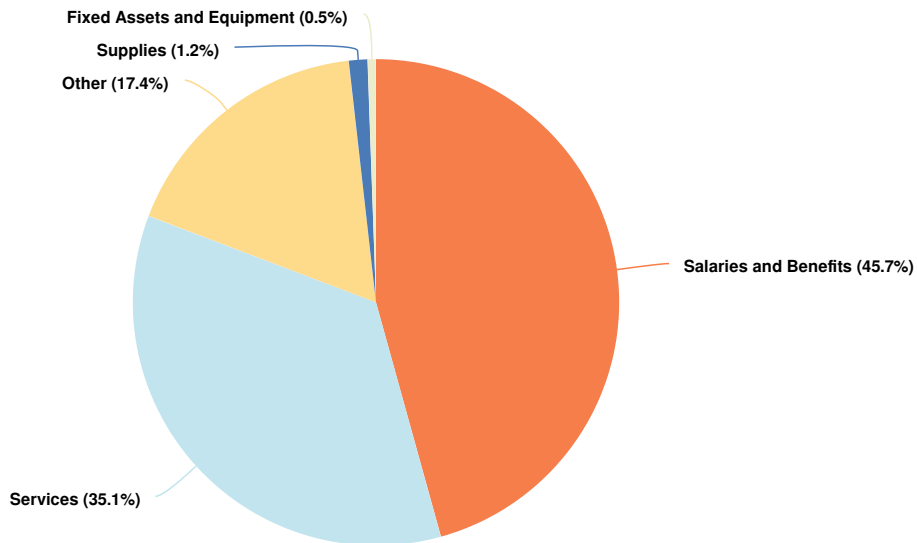
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT	\$18,389,223	\$24,572,204	\$23,620,031	\$22,427,743	\$20,280,704
Salaries and Benefits	\$7,550,911	\$8,242,741	\$5,789,613	\$9,511,297	\$9,940,035
Services	\$6,515,091	\$11,684,131	\$12,199,422	\$7,261,684	\$7,474,789
Supplies	\$53,690	\$120,515	\$146,529	\$177,800	\$115,400
Fixed Assets and Equipment	\$1,394	\$8,603	\$9,096	\$504,025	\$163,700
Other	\$4,268,137	\$4,516,213	\$5,475,370	\$4,972,937	\$2,586,780
PUBLIC SAFETY	\$65,236,500	\$64,066,361	\$72,986,360	\$74,138,101	\$78,255,234
Salaries and Benefits	\$32,276,612	\$29,894,183	\$37,102,789	\$34,166,481	\$36,486,949
Services	\$26,802,285	\$27,909,105	\$29,232,778	\$33,433,884	\$34,928,268
Supplies	\$680,718	\$631,318	\$604,523	\$522,990	\$531,613
Fixed Assets and Equipment	\$33,862	\$238,318	\$23,750	\$159,000	\$159,000
Other	\$5,443,022	\$5,393,437	\$6,022,520	\$5,855,747	\$6,149,404
TRANSPORTATION	\$3,363,074	\$2,995,363	\$4,087,314	\$4,099,496	\$4,330,320
Salaries and Benefits	\$1,321,389	\$965,401	\$1,138,808	\$2,074,002	\$2,245,598
Services	\$1,107,337	\$910,339	\$1,913,421	\$1,442,000	\$1,497,100
Supplies	\$138,949	\$163,246	\$111,238	\$105,300	\$105,300
Fixed Assets and Equipment	\$19,386	\$84,234	\$37,042	\$79,000	\$79,000
Other	\$776,014	\$872,143	\$886,805	\$399,195	\$403,322
COMMUNITY DEVELOPMENT	\$9,633,862	\$11,272,280	\$13,311,909	\$16,418,851	\$16,934,963
Salaries and Benefits	\$6,231,823	\$7,735,613	\$7,919,678	\$10,035,686	\$11,071,005



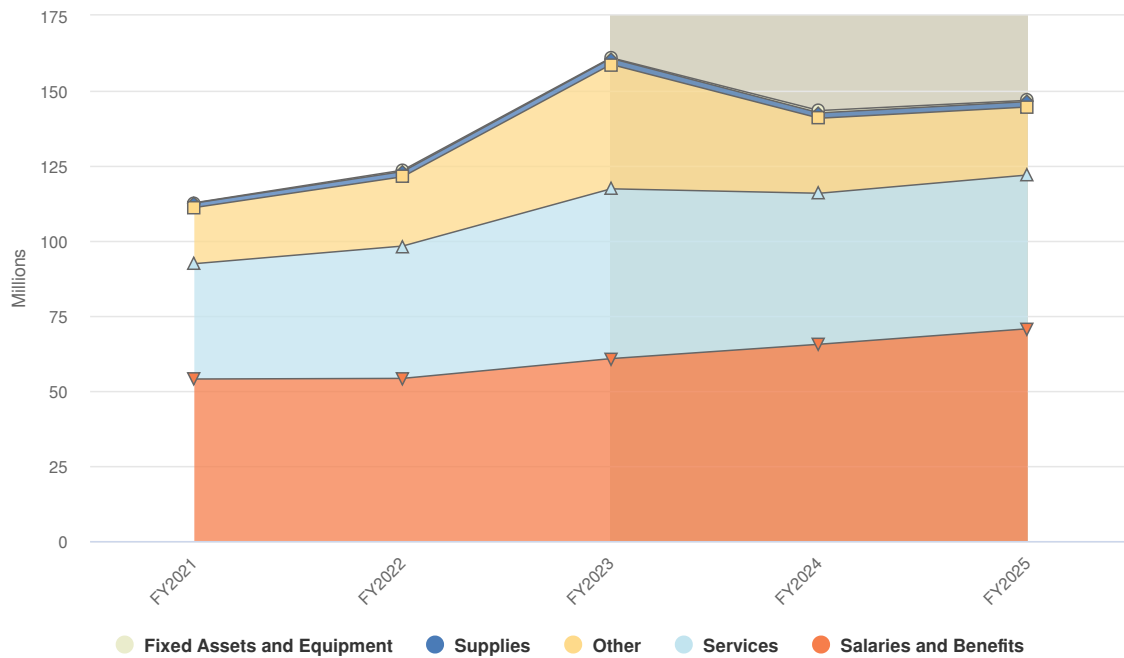
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Services	\$2,155,484	\$1,752,628	\$3,400,542	\$2,893,255	\$2,791,998
Supplies	\$45,041	\$63,211	\$67,382	\$68,322	\$78,022
Fixed Assets and Equipment	\$14,556	\$16,228	\$74,753	\$9,000	\$0
Other	\$1,186,958	\$1,704,600	\$1,849,554	\$3,412,588	\$2,993,938
RECREATION AND CULTURE	\$12,511,690	\$13,996,141	\$24,398,778	\$20,372,431	\$21,085,036
Salaries and Benefits	\$6,568,517	\$7,315,833	\$8,789,637	\$9,740,601	\$10,943,681
Services	\$1,824,863	\$1,823,771	\$9,812,573	\$5,258,653	\$4,527,670
Supplies	\$576,868	\$767,258	\$1,088,056	\$905,710	\$964,842
Fixed Assets and Equipment	\$40,555	\$93,663	\$69,306	\$25,857	\$18,700
Other	\$3,500,887	\$3,995,616	\$4,639,206	\$4,441,610	\$4,630,143
TRANSFERS	\$3,510,000	\$6,606,256	\$22,559,349	\$5,911,251	\$5,887,544
Other	\$3,510,000	\$6,606,256	\$22,559,349	\$5,911,251	\$5,887,544
Total Expenditures:	\$112,644,348	\$123,508,605	\$160,963,741	\$143,367,873	\$146,773,801

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits					
GENERAL GOVERNMENT	\$7,550,911	\$8,242,741	\$5,789,613	\$9,511,297	\$9,940,035
PUBLIC SAFETY	\$32,276,612	\$29,894,183	\$37,102,789	\$34,166,481	\$36,486,949
TRANSPORTATION	\$1,321,389	\$965,401	\$1,138,808	\$2,074,002	\$2,245,598
COMMUNITY DEVELOPMENT	\$6,231,823	\$7,735,613	\$7,919,678	\$10,035,686	\$11,071,005
RECREATION AND CULTURE	\$6,568,517	\$7,315,833	\$8,789,637	\$9,740,601	\$10,943,681
Total Salaries and Benefits:	\$53,949,252	\$54,153,772	\$60,740,525	\$65,528,066	\$70,687,267
Services					
GENERAL GOVERNMENT	\$6,515,091	\$11,684,131	\$12,199,422	\$7,261,684	\$7,474,789
PUBLIC SAFETY	\$26,802,285	\$27,909,105	\$29,232,778	\$33,433,884	\$34,928,268
TRANSPORTATION	\$1,107,337	\$910,339	\$1,913,421	\$1,442,000	\$1,497,100
COMMUNITY DEVELOPMENT	\$2,155,484	\$1,752,628	\$3,400,542	\$2,893,255	\$2,791,998
RECREATION AND CULTURE	\$1,824,863	\$1,823,771	\$9,812,573	\$5,258,653	\$4,527,670
Total Services:	\$38,405,060	\$44,079,974	\$56,558,737	\$50,289,475	\$51,219,826
Supplies					
GENERAL GOVERNMENT	\$53,690	\$120,515	\$146,529	\$177,800	\$115,400
PUBLIC SAFETY	\$680,718	\$631,318	\$604,523	\$522,990	\$531,613
TRANSPORTATION	\$138,949	\$163,246	\$111,238	\$105,300	\$105,300



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
COMMUNITY DEVELOPMENT	\$45,041	\$63,211	\$67,382	\$68,322	\$78,022
RECREATION AND CULTURE	\$576,868	\$767,258	\$1,088,056	\$905,710	\$964,842
Total Supplies:	\$1,495,265	\$1,745,548	\$2,017,729	\$1,780,122	\$1,795,177
Fixed Assets and Equipment					
GENERAL GOVERNMENT	\$1,394	\$8,603	\$9,096	\$504,025	\$163,700
PUBLIC SAFETY	\$33,862	\$238,318	\$23,750	\$159,000	\$159,000
TRANSPORTATION	\$19,386	\$84,234	\$37,042	\$79,000	\$79,000
COMMUNITY DEVELOPMENT	\$14,556	\$16,228	\$74,753	\$9,000	\$0
RECREATION AND CULTURE	\$40,555	\$93,663	\$69,306	\$25,857	\$18,700
Total Fixed Assets and Equipment:	\$109,753	\$441,046	\$213,947	\$776,882	\$420,400
Other					
GENERAL GOVERNMENT	\$4,268,137	\$4,516,213	\$5,475,370	\$4,972,937	\$2,586,780
PUBLIC SAFETY	\$5,443,022	\$5,393,437	\$6,022,520	\$5,855,747	\$6,149,404
TRANSPORTATION	\$776,014	\$872,143	\$886,805	\$399,195	\$403,322
COMMUNITY DEVELOPMENT	\$1,186,958	\$1,704,600	\$1,849,554	\$3,412,588	\$2,993,938
RECREATION AND CULTURE	\$3,500,887	\$3,995,616	\$4,639,206	\$4,441,610	\$4,630,143
TRANSFERS	\$3,510,000	\$6,606,256	\$22,559,349	\$5,911,251	\$5,887,544
Total Other:	\$18,685,018	\$23,088,266	\$41,432,804	\$24,993,328	\$22,651,131
Total Expense Objects:	\$112,644,348	\$123,508,605	\$160,963,741	\$143,367,873	\$146,773,801





Enterprise Funds

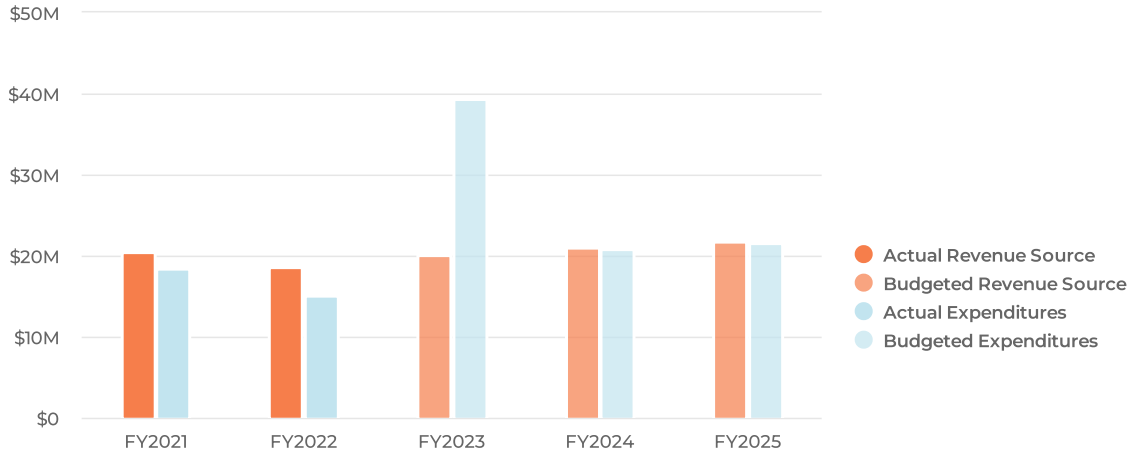
Enterprise Funds include the:

- Water Pollution Control Plant Fund
- Environmental Services Fund
- Shoreline Fund
- Storm Water Utility Fund

Each is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. The following pages list the description and activities for each fund.

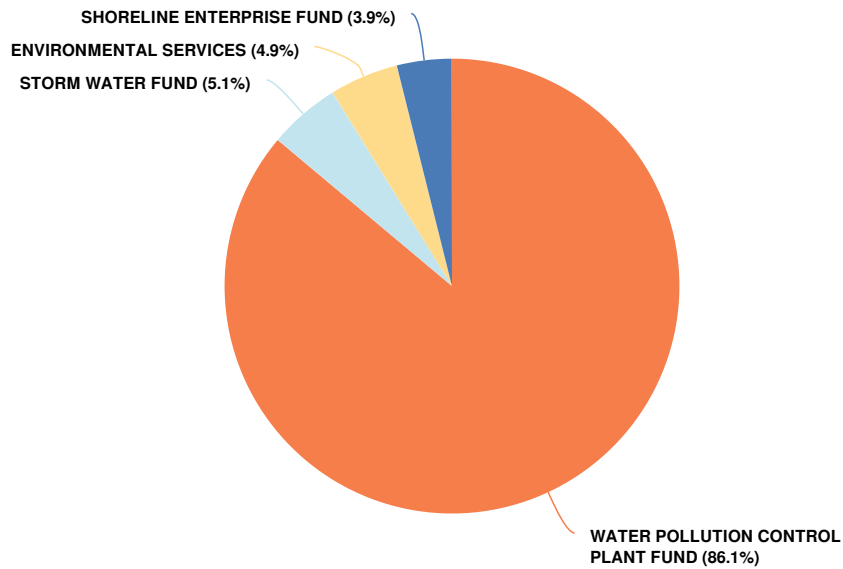
Summary

The City of San Leandro is projecting \$21.06M of revenue in FY2024, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to decrease by 46.7% or \$18.37M to \$20.98M in FY2024.

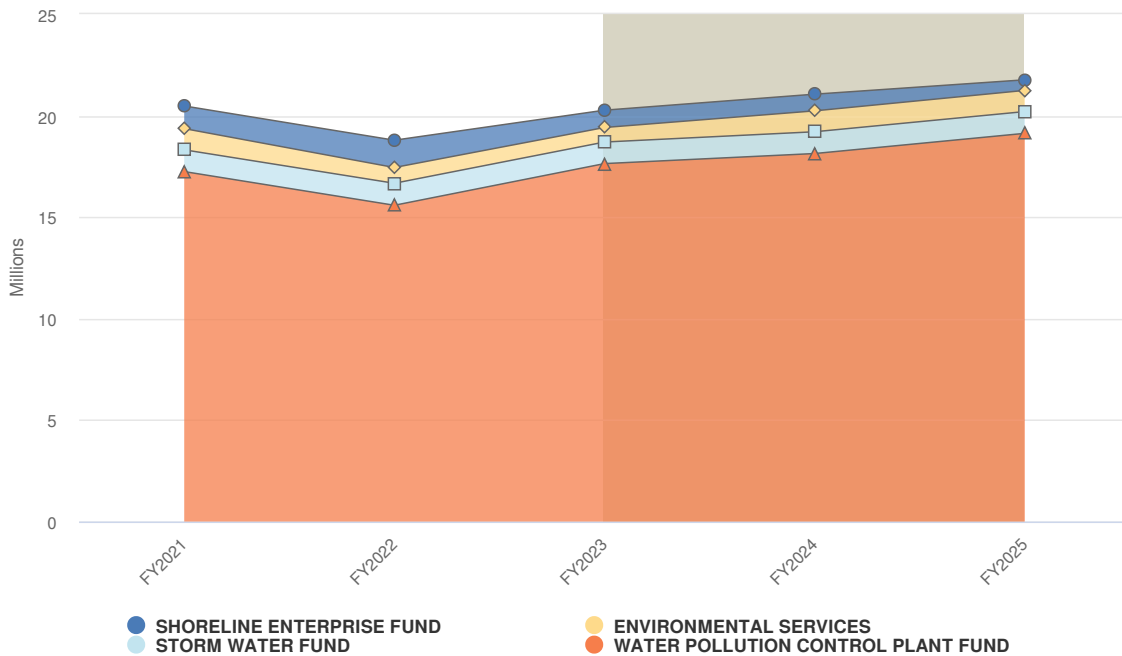


Revenue by Fund

2024 Revenue by Enterprise Fund



Budgeted and Historical 2024 Revenue by Fund



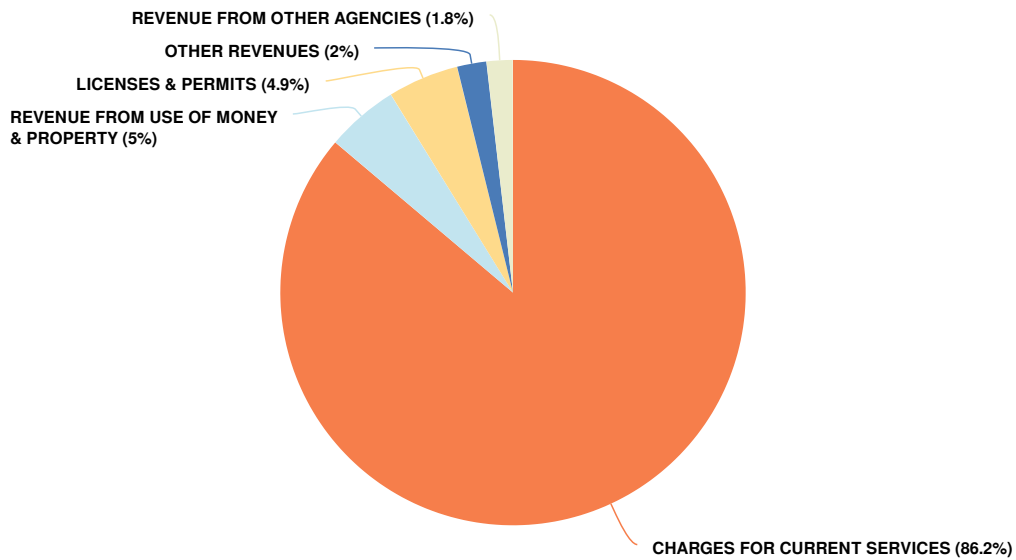
Grey background indicates budgeted figures.



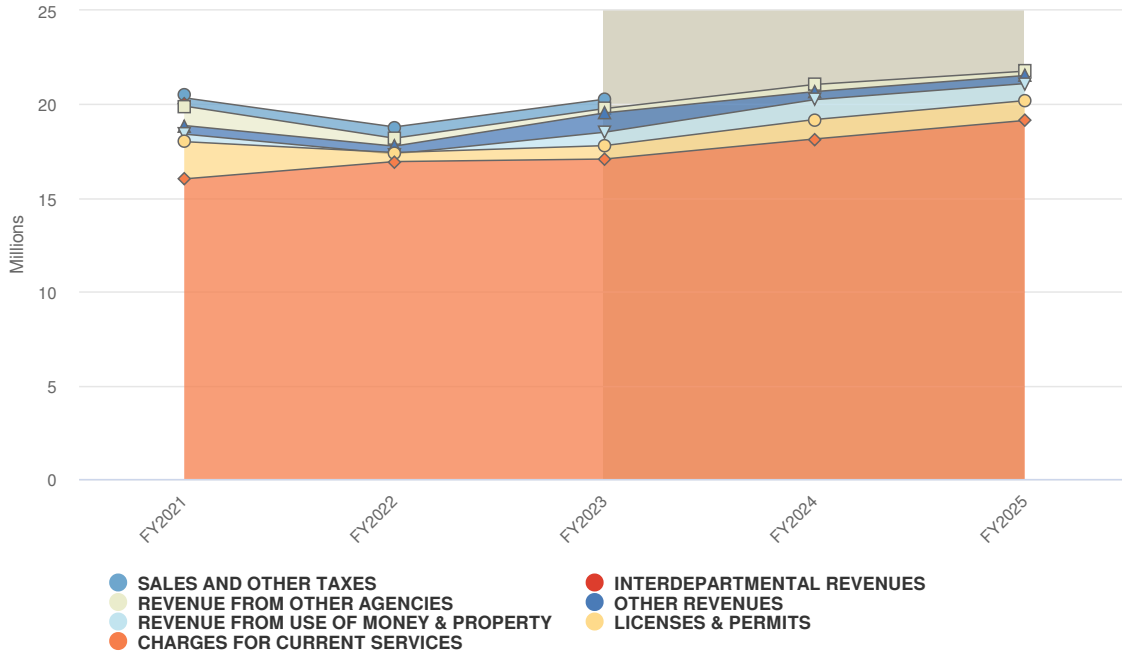
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
WATER POLLUTION CONTROL PLANT FUND	\$17,244,364	\$15,583,538	\$17,637,214	\$18,133,000	\$19,128,000
ENVIRONMENTAL SERVICES	\$1,045,774	\$775,955	\$716,800	\$1,030,000	\$1,043,000
SHORELINE ENTERPRISE FUND	\$1,115,824	\$1,345,719	\$853,150	\$822,000	\$522,000
STORM WATER FUND	\$1,071,874	\$1,084,536	\$1,062,000	\$1,073,000	\$1,073,000
Total:	\$20,477,836	\$18,789,748	\$20,269,164	\$21,058,000	\$21,766,000

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



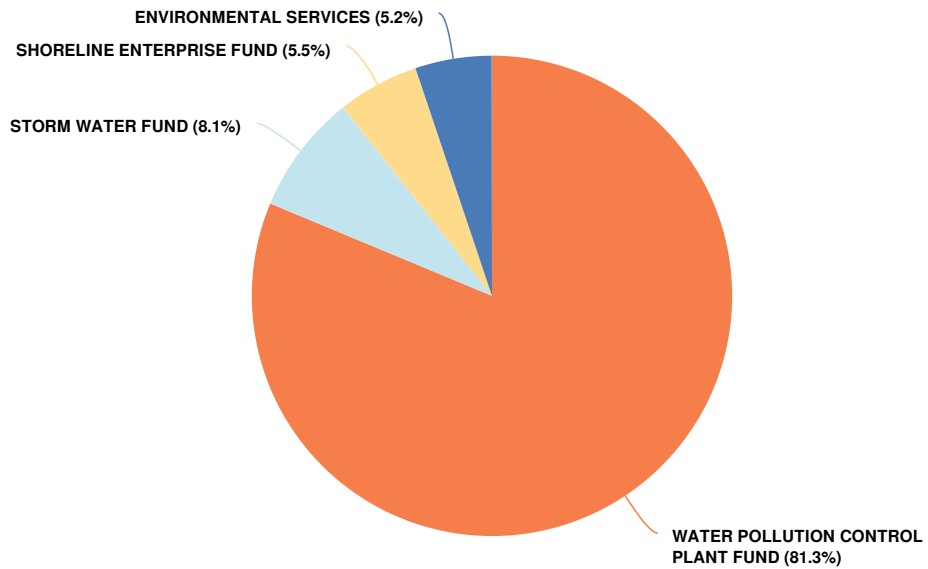
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES	\$441,445	\$602,208	\$500,000	\$0	\$0
LICENSES & PERMITS	\$1,988,983	\$484,626	\$715,800	\$1,037,000	\$1,058,000
REVENUE FROM USE OF MONEY & PROPERTY	\$403,949	-\$79,332	\$714,602	\$1,060,000	\$910,000
REVENUE FROM OTHER AGENCIES	\$1,037,355	\$423,114	\$231,000	\$383,000	\$233,000
CHARGES FOR CURRENT SERVICES	\$16,015,374	\$16,939,449	\$17,075,900	\$18,148,000	\$19,135,000
OTHER REVENUES	\$457,948	\$419,682	\$1,031,862	\$430,000	\$430,000
INTERDEPARTMENTAL REVENUES	\$132,782	\$0	\$0	\$0	\$0
Total Revenue Source:	\$20,477,836	\$18,789,748	\$20,269,164	\$21,058,000	\$21,766,000

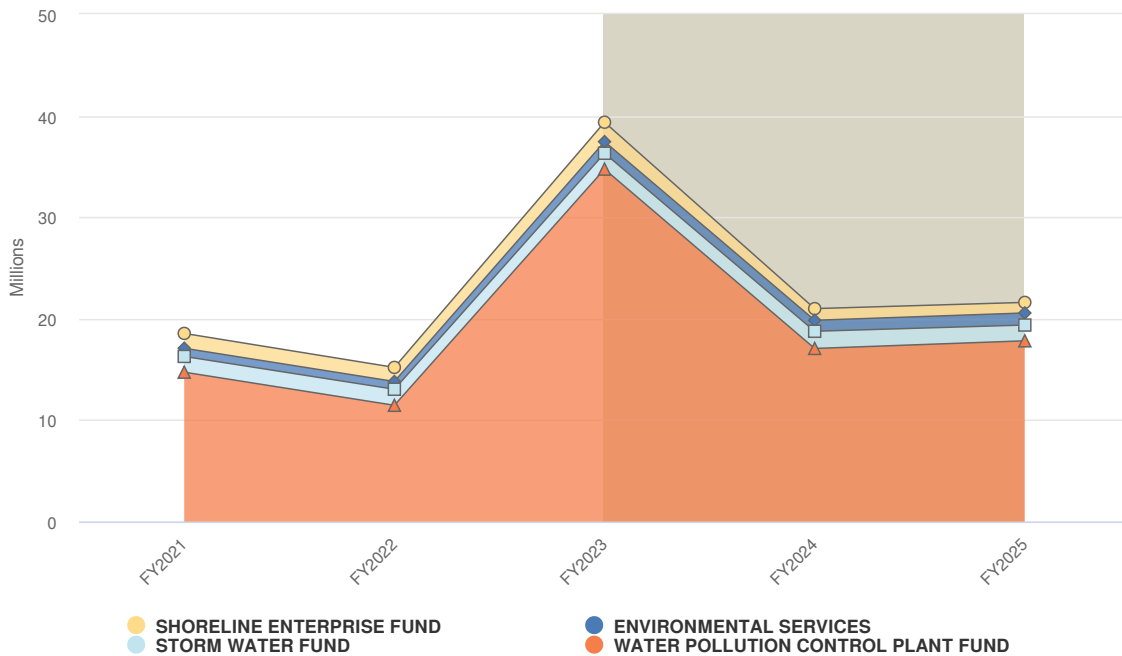


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



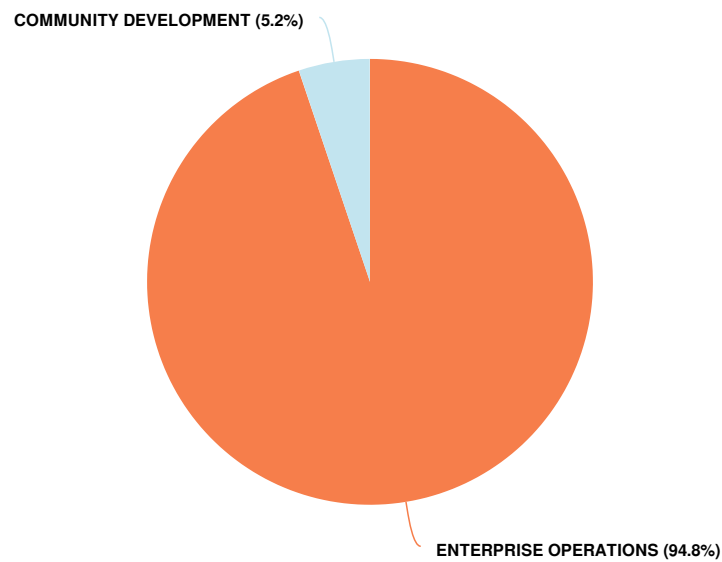
Grey background indicates budgeted figures.



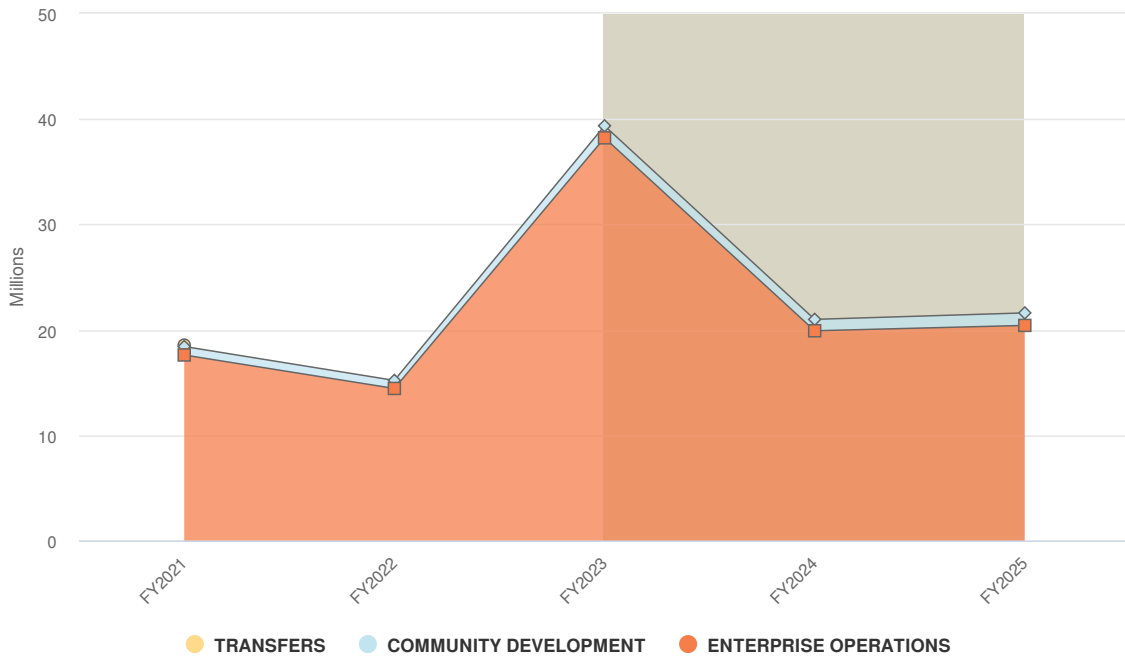
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
WATER POLLUTION CONTROL PLANT FUND	\$14,720,901	\$11,456,337	\$34,730,003	\$17,058,127	\$17,811,277
ENVIRONMENTAL SERVICES	\$807,630	\$763,946	\$1,144,401	\$1,082,598	\$1,188,569
SHORELINE ENTERPRISE FUND	\$1,463,054	\$1,387,633	\$1,913,327	\$1,149,189	\$1,043,488
STORM WATER FUND	\$1,551,667	\$1,583,532	\$1,566,095	\$1,695,030	\$1,555,329
Total:	\$18,543,252	\$15,191,448	\$39,353,826	\$20,984,945	\$21,598,662

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



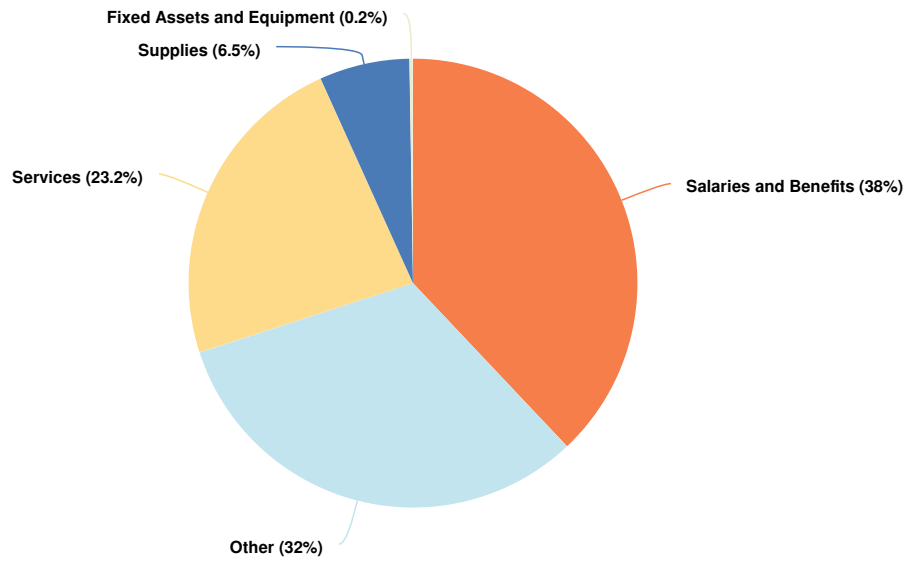
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
COMMUNITY DEVELOPMENT	\$807,630	\$763,946	\$1,144,401	\$1,082,598	\$1,188,569
ENTERPRISE OPERATIONS	\$17,602,840	\$14,427,502	\$38,209,425	\$19,902,347	\$20,410,093
TRANSFERS	\$132,782	\$0	\$0		
Total Expenditures:	\$18,543,252	\$15,191,448	\$39,353,826	\$20,984,945	\$21,598,662

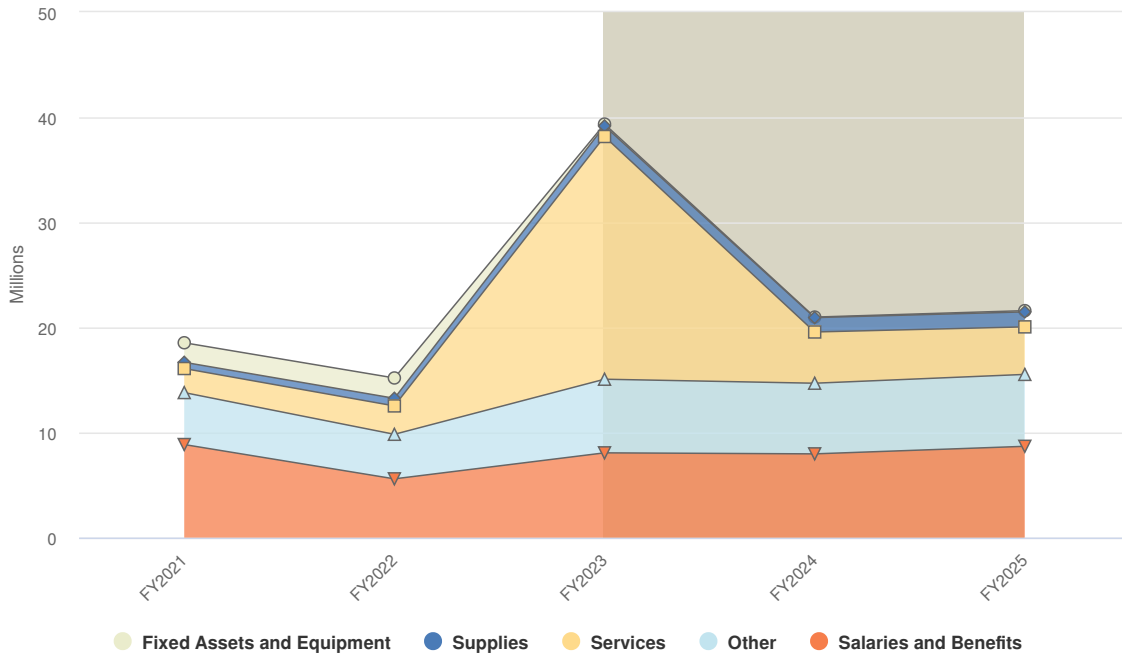


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
------	---------------	---------------	-----------------	-----------------	-----------------



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$8,855,208	\$5,590,571	\$8,064,960	\$7,967,414	\$8,686,752
Services	\$2,288,516	\$2,701,837	\$23,100,137	\$4,876,453	\$4,523,405
Supplies	\$594,327	\$726,156	\$1,006,135	\$1,367,800	\$1,426,410
Fixed Assets and Equipment	\$1,860,031	\$1,934,275	\$175,808	\$49,800	\$118,900
Other	\$4,945,169	\$4,238,609	\$7,006,785	\$6,723,477	\$6,843,195
Total Expense Objects:	\$18,543,252	\$15,191,448	\$39,353,826	\$20,984,945	\$21,598,662



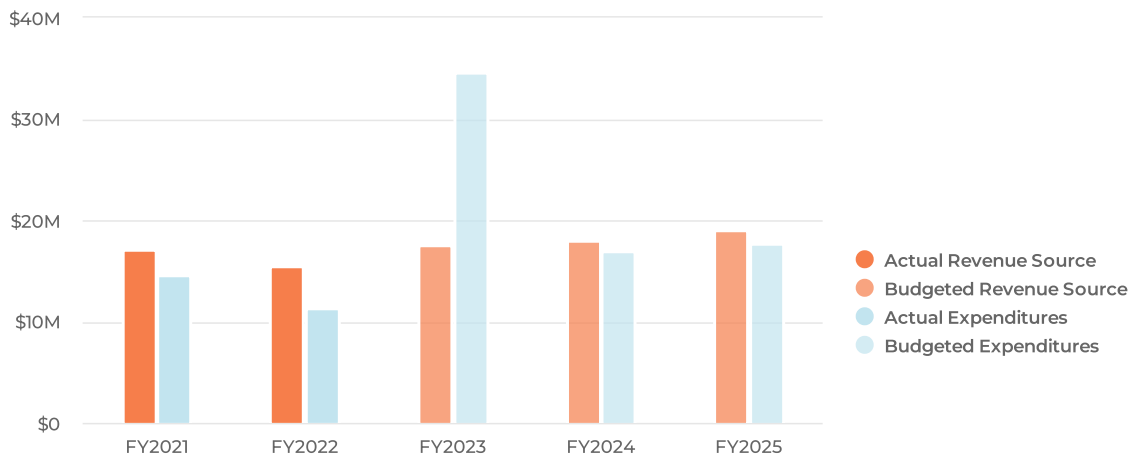


Water Pollution Control Plant Fund

Fund 593 - The Water Pollution Control Plant (WPCP) Enterprise Fund provides the funding for the regulation, collection, treatment and disposal of wastewater from all residential and commercial sources. This includes operation and maintenance of the Water Pollution Control Plant, 125 miles of sanitary sewer pipelines, 15 remote sewage pump stations and the inspection and maintenance of the City's storm water collection system.

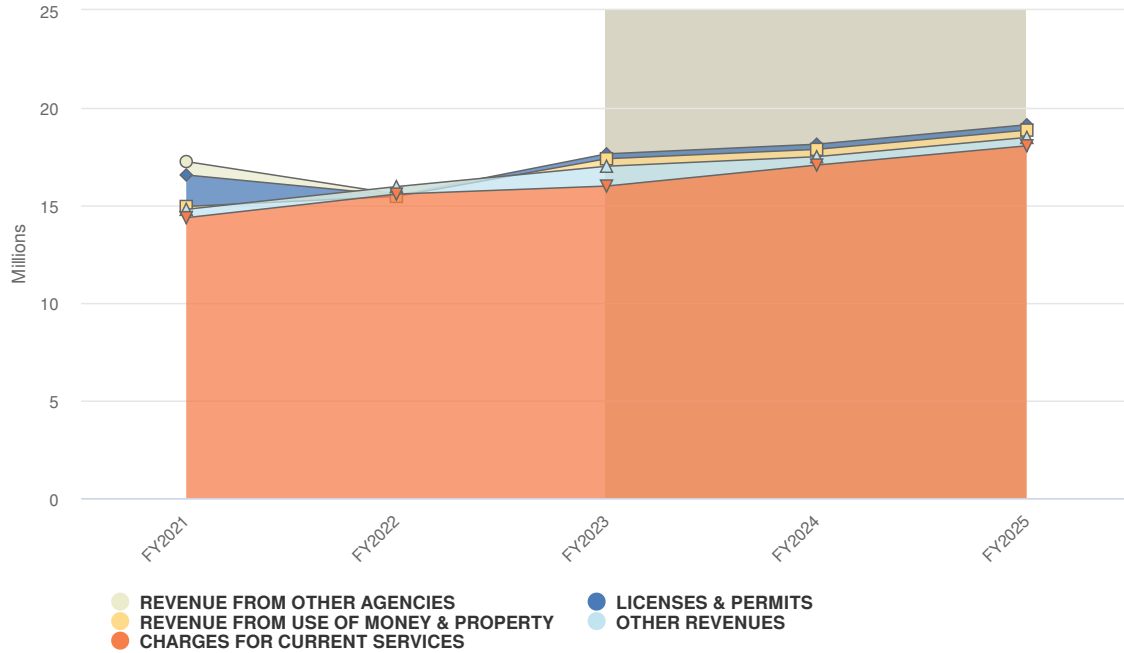
Summary

The City of San Leandro is projecting \$18.13M of revenue in FY2024, which represents a 2.8% increase over the prior year. Budgeted expenditures are projected to decrease by 50.9% or \$17.67M to \$17.06M in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source						
LICENSES & PERMITS						
SEWER CONNECTION FEES	593-3310	\$1,615,034	\$59,662	\$250,000	\$265,000	\$273,000
Total LICENSES & PERMITS:		\$1,615,034	\$59,662	\$250,000	\$265,000	\$273,000
REVENUE FROM USE OF MONEY & PROPERTY						
INTEREST INCOME	593-3501	\$437,504	\$395,180	\$350,000	\$375,000	\$375,000
INTEREST INCOME - LOANS	593-3504	\$67,217	\$51,150	\$34,602	\$0	\$0
FINANCE CHARGES	593-3505	\$18,829	\$6,358	\$0	\$0	\$0
UNREALIZED GAIN/LOSS ON INVESTMENTS	593-3510	-\$377,011	-\$954,876	\$0	\$0	\$0
Total REVENUE FROM USE OF MONEY & PROPERTY:		\$146,538	-\$502,188	\$384,602	\$375,000	\$375,000
REVENUE FROM OTHER AGENCIES						

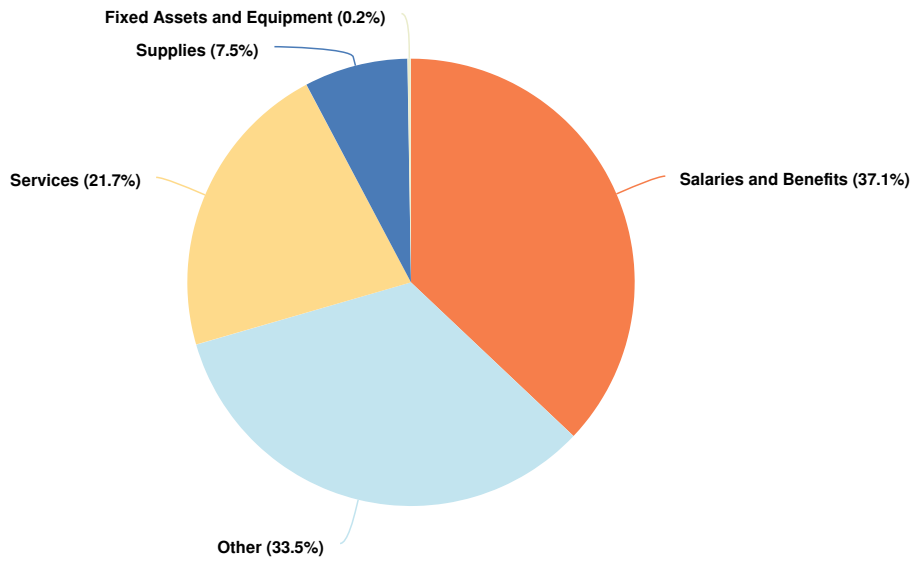


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OTHER GRANTS	593-3643	\$277,157	\$66,721	\$0	\$0	\$0
CEC SOLAR GRANT	593-3657	\$410,394	\$0	\$0	\$0	\$0
Total REVENUE FROM OTHER AGENCIES:		\$687,551	\$66,721	\$0	\$0	\$0
CHARGES FOR CURRENT SERVICES						
SAMPLING SERVICE CHARGES	593-3738	\$0	\$224,822	\$254,000	\$267,000	\$280,000
WPCP - GREASE PROCESSING	593-3742			\$500,000	\$500,000	\$500,000
RESIDENTIAL SEWER SERV	593-3744	\$7,636,322	\$8,630,496	\$8,900,000	\$9,523,000	\$10,094,000
COMMERCIAL SEWER SERV	593-3746	\$2,276,708	\$2,472,197	\$2,900,000	\$3,103,000	\$3,289,000
INDUSTRIAL SEWER SERVICE	593-3747	\$4,362,969	\$4,071,459	\$3,300,000	\$3,531,000	\$3,743,000
RECLAIMED WATER/EBMUD	593-3749	\$90,511	\$91,478	\$34,800	\$35,000	\$35,000
PRETREATMENT LAB/PERMIT FEES	593-3768	\$0	\$84,548	\$99,000	\$104,000	\$109,000
Total CHARGES FOR CURRENT SERVICES:		\$14,366,510	\$15,575,000	\$15,987,800	\$17,063,000	\$18,050,000
OTHER REVENUES						
SALE OF EQUIPMENT	593-3802	\$0	\$5,825	\$0	\$0	\$0
MISCELLANEOUS REVENUE	593-3805	\$2,776	\$1,632	\$80,000	\$0	\$0
REIMBURSEMENTS	593-3808	\$425,954	\$376,886	\$430,000	\$430,000	\$430,000
LOAN REPAYMENT - PRINCIPAL	593-3819			\$504,812	\$0	\$0
Total OTHER REVENUES:		\$428,730	\$384,343	\$1,014,812	\$430,000	\$430,000
Total Revenue Source:		\$17,244,364	\$15,583,538	\$17,637,214	\$18,133,000	\$19,128,000

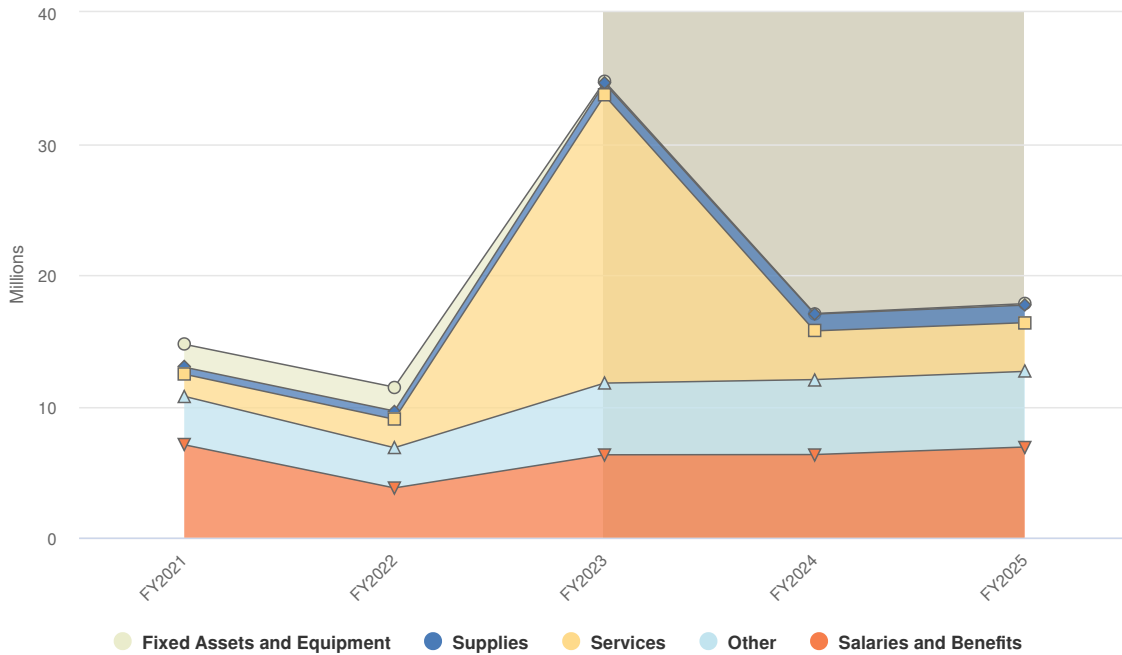


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$7,068,137	\$3,779,567	\$6,303,753	\$6,322,262	\$6,896,424
Services	\$1,685,027	\$2,164,345	\$21,904,084	\$3,707,625	\$3,709,215
Supplies	\$533,879	\$632,559	\$923,758	\$1,279,600	\$1,337,810
Fixed Assets and Equipment	\$1,743,986	\$1,818,092	\$139,627	\$41,300	\$110,400
Other	\$3,689,872	\$3,061,774	\$5,458,782	\$5,707,339	\$5,757,428
Total Expense Objects:	\$14,720,901	\$11,456,337	\$34,730,003	\$17,058,127	\$17,811,277



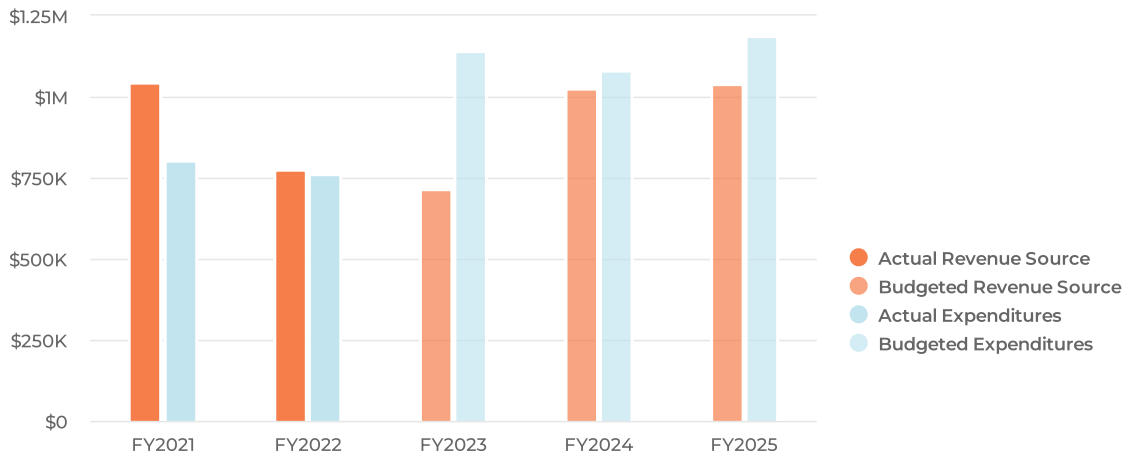


Environmental Services Fund

Fund 594 - The Environmental Services Enterprise Fund provides the funding for the Certified Unified Program Agency (CUPA) and Wastewater Pretreatment operations. This fund also provides funding for oversight of the City's refuse, recycling and organics collection contract, to ensure compliance with State and local waste diversion mandates.

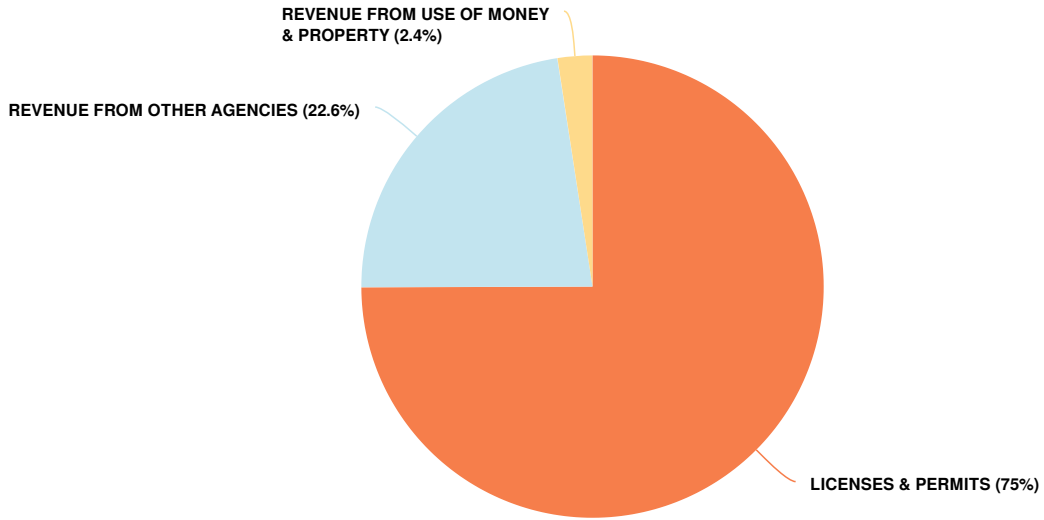
Summary

The City of San Leandro is projecting \$1.03M of revenue in FY2024, which represents a 43.7% increase over the prior year. Budgeted expenditures are projected to decrease by 5.4% or \$61.8K to \$1.08M in FY2024.

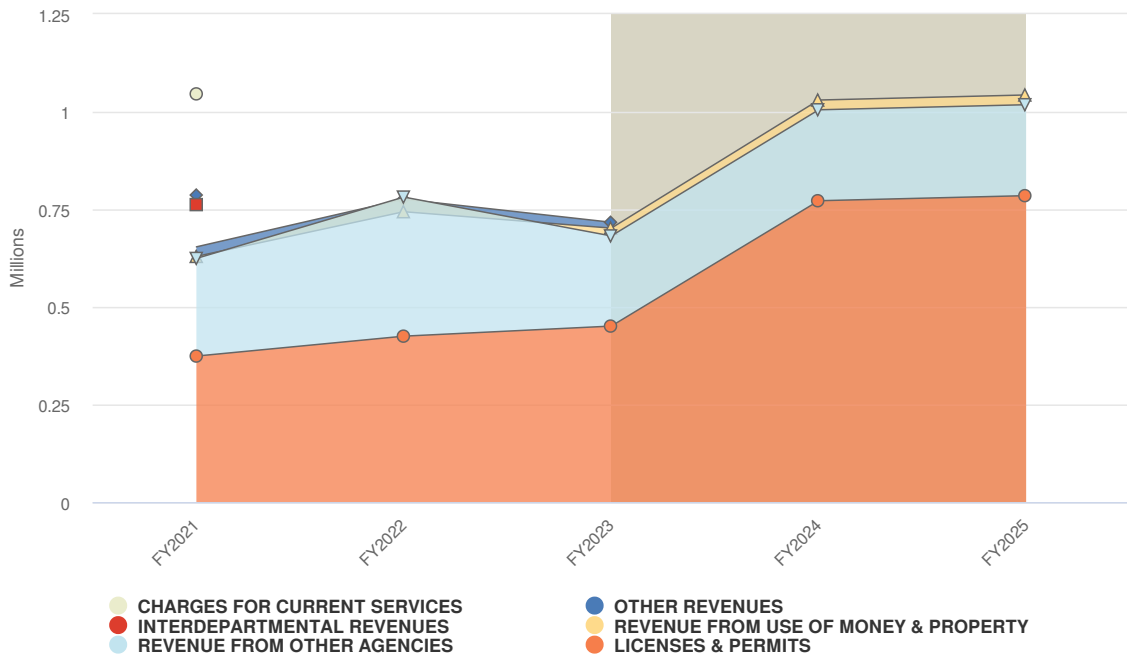


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



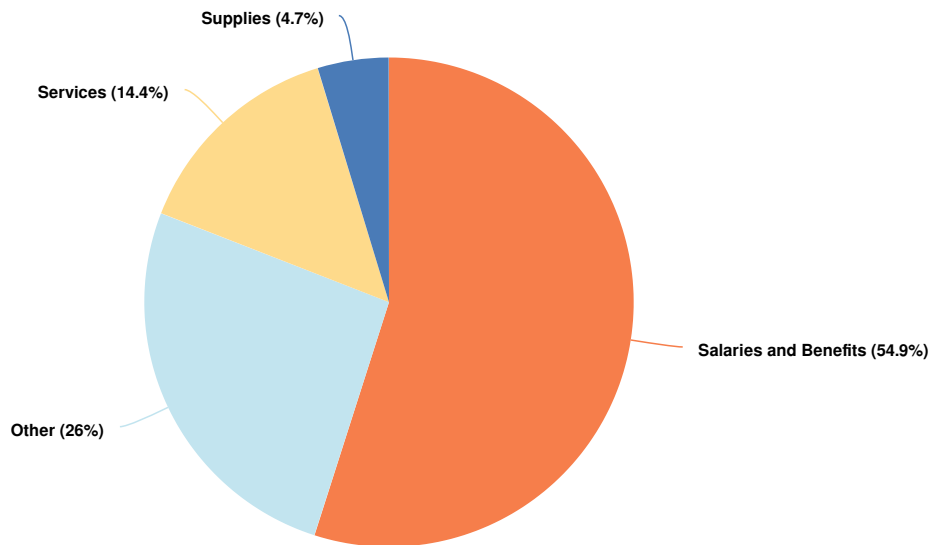
Grey background indicates budgeted figures.



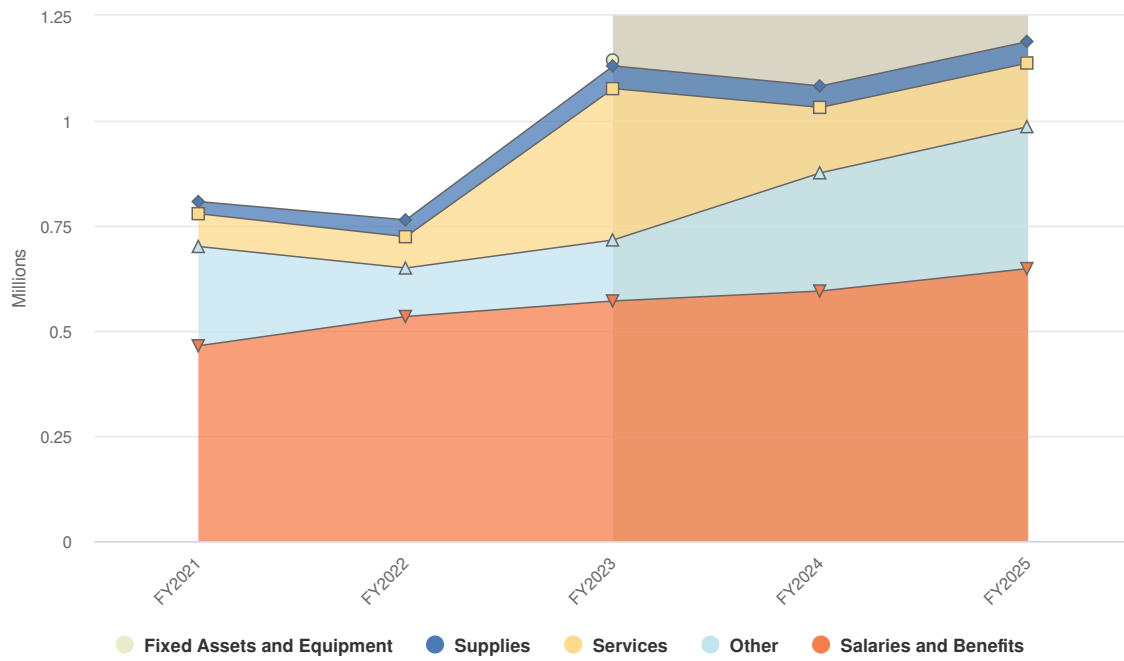
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
LICENSES & PERMITS	\$373,949	\$424,964	\$450,800	\$772,000	\$785,000
REVENUE FROM USE OF MONEY & PROPERTY	\$5,123	-\$37,508	\$20,000	\$25,000	\$25,000
REVENUE FROM OTHER AGENCIES	\$250,199	\$356,393	\$231,000	\$233,000	\$233,000
CHARGES FOR CURRENT SERVICES	\$259,199	\$0	\$0	\$0	\$0
OTHER REVENUES	\$24,523	\$32,107	\$15,000	\$0	\$0
INTERDEPARTMENTAL REVENUES	\$132,782	\$0	\$0	\$0	\$0
Total Revenue Source:	\$1,045,774	\$775,955	\$716,800	\$1,030,000	\$1,043,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$464,376	\$534,086	\$571,141	\$594,765	\$648,132
Services	\$78,094	\$74,495	\$360,076	\$155,658	\$151,470
Supplies	\$28,820	\$39,932	\$54,095	\$50,900	\$51,300
Fixed Assets and Equipment	\$0	\$0	\$14,000	\$0	\$0
Other	\$236,340	\$115,432	\$145,090	\$281,275	\$337,667
Total Expense Objects:	\$807,630	\$763,946	\$1,144,401	\$1,082,598	\$1,188,569



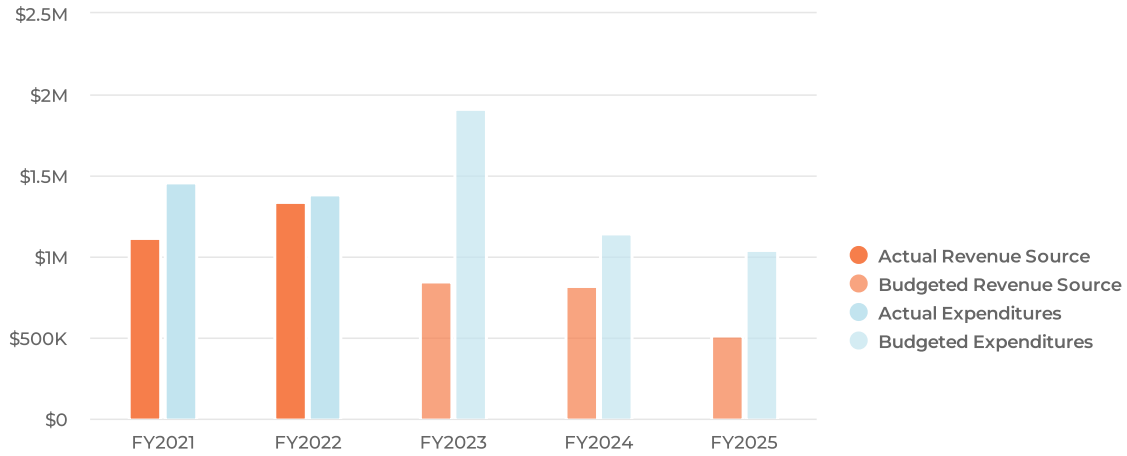


Shoreline Enterprise Fund

Fund The Shoreline Enterprise Fund provides the funding for the day-to-day operation and maintenance of the infrastructure in the San Leandro Recreational Shoreline Area.

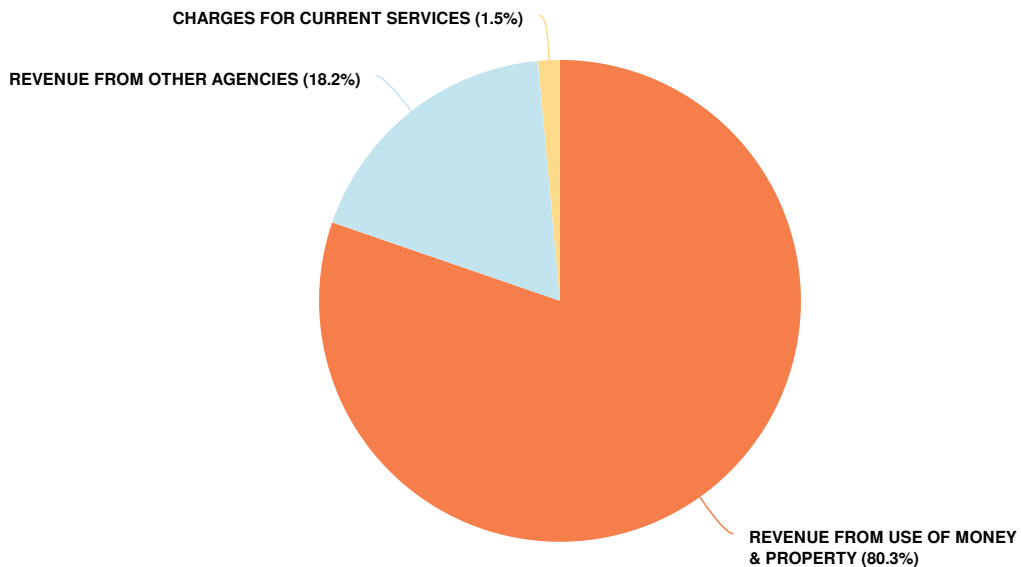
Summary

The City of San Leandro is projecting \$822K of revenue in FY2024, which represents a 3.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.9% or \$764.14K to \$1.15M in FY2024.

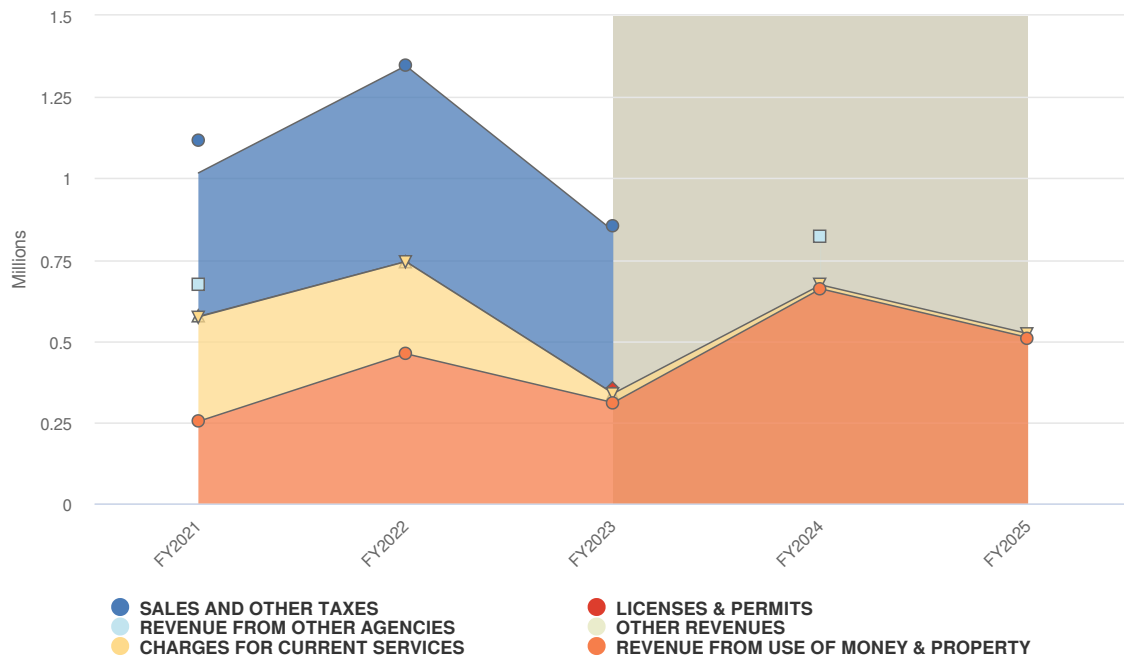


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



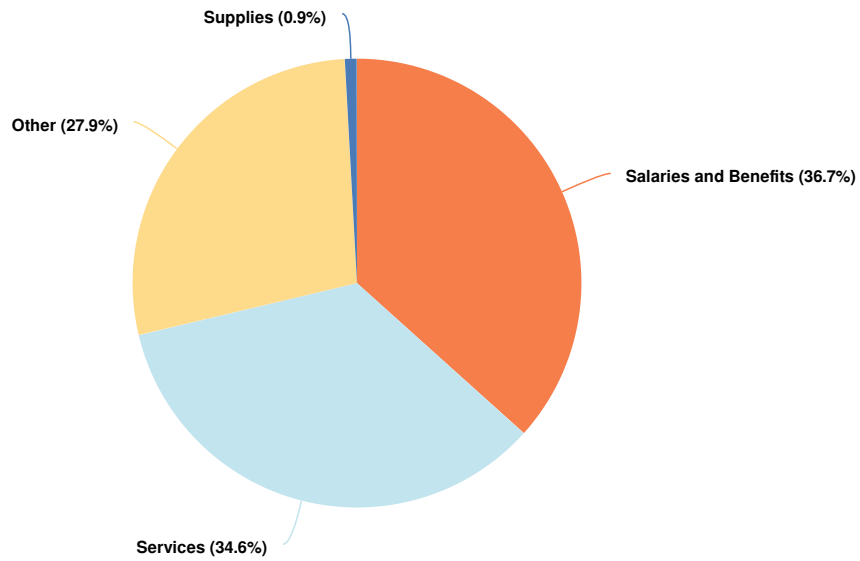
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES	\$441,445	\$602,208	\$500,000	\$0	\$0
LICENSES & PERMITS	\$0	\$0	\$15,000	\$0	\$0
REVENUE FROM USE OF MONEY & PROPERTY	\$252,288	\$460,365	\$310,000	\$660,000	\$510,000
REVENUE FROM OTHER AGENCIES	\$99,605	\$0	\$0	\$150,000	\$0
CHARGES FOR CURRENT SERVICES	\$321,226	\$283,319	\$28,100	\$12,000	\$12,000
OTHER REVENUES	\$1,260	-\$173	\$50	\$0	\$0
Total Revenue Source:	\$1,115,824	\$1,345,719	\$853,150	\$822,000	\$522,000

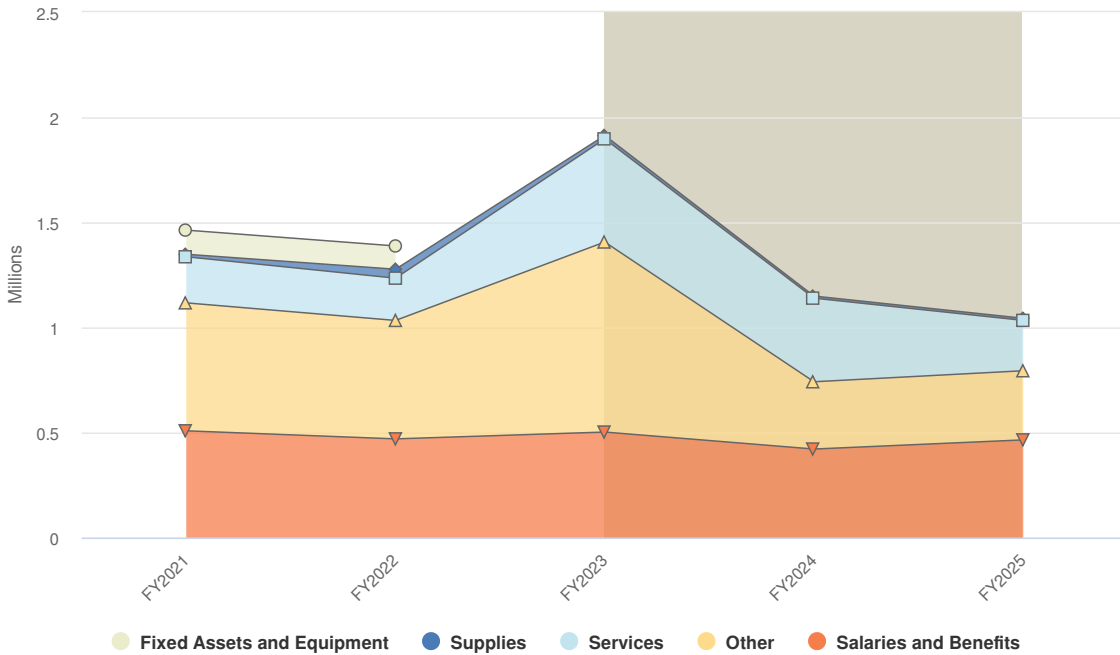


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$508,049	\$469,676	\$502,118	\$421,301	\$464,799
Services	\$219,348	\$201,097	\$490,786	\$397,800	\$239,700
Supplies	\$12,006	\$42,558	\$16,121	\$10,000	\$10,000
Fixed Assets and Equipment	\$114,910	\$110,729	\$0	\$0	\$0
Other	\$608,743	\$563,573	\$904,302	\$320,088	\$328,990
Total Expense Objects:	\$1,463,054	\$1,387,633	\$1,913,327	\$1,149,189	\$1,043,488



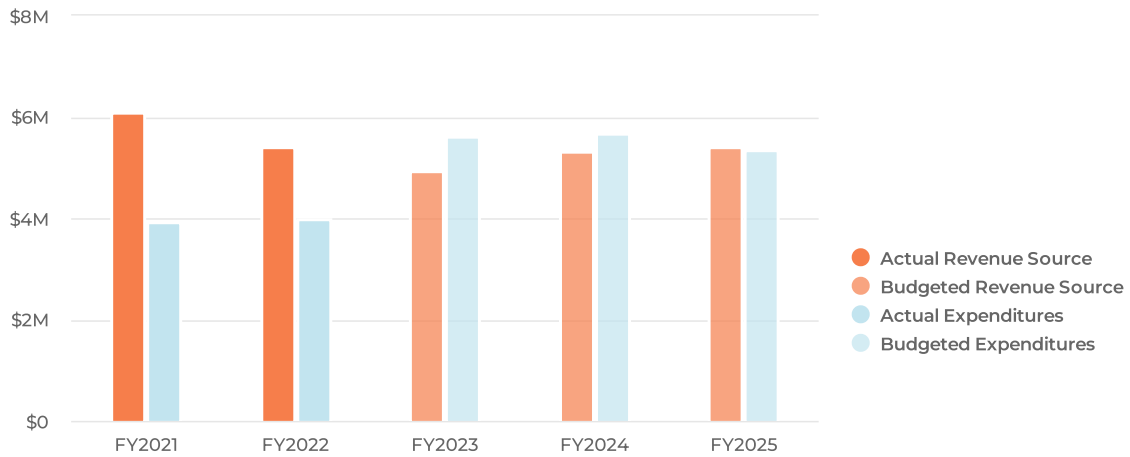


Monarch Golf Fund

Fund 596 - Shoreline Golf Course Operations Fund is responsible for the operations and maintenance of the Golf Course located within Shoreline Park. Previously, the operations of the golf course were included in Fund 597 (Shoreline Enterprise Fund).

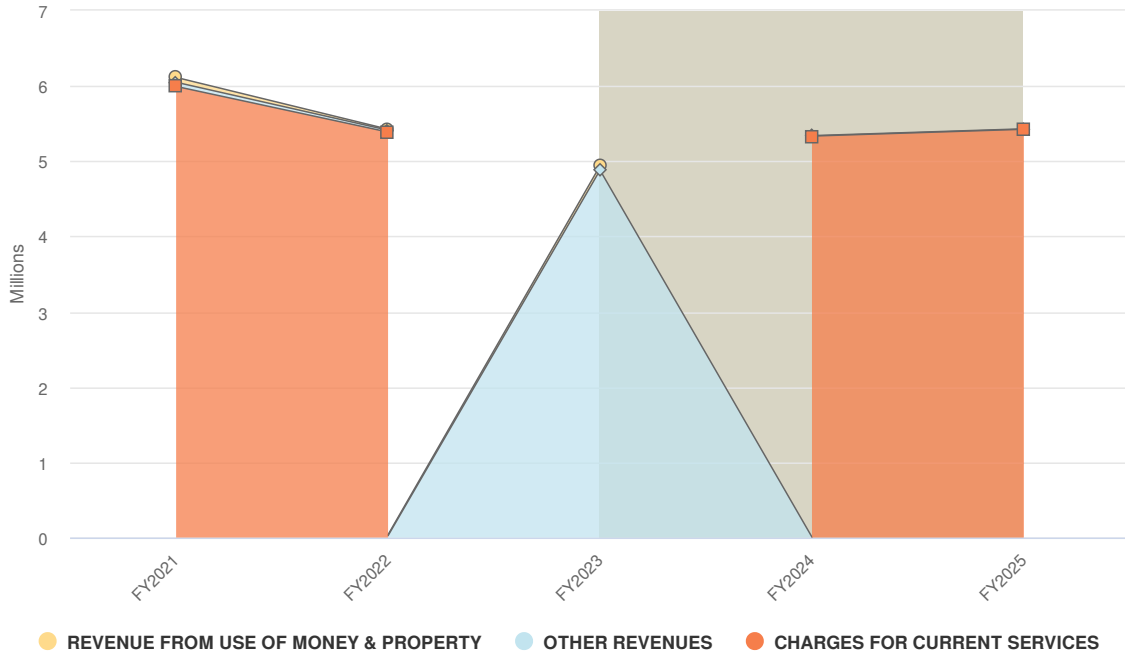
Summary

The City of San Leandro is projecting \$5.34M of revenue in FY2024, which represents a 8.1% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$74.43K to \$5.7M in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



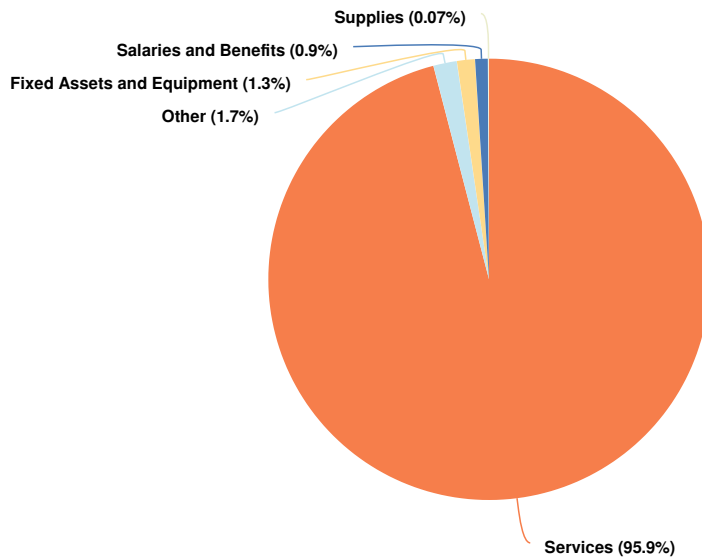
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
REVENUE FROM USE OF MONEY & PROPERTY	\$64,602	\$13,177	\$57,183	\$0	\$0
CHARGES FOR CURRENT SERVICES	\$5,993,463	\$5,386,940	\$0	\$5,333,675	\$5,424,059
OTHER REVENUES	\$55,384	\$24,625	\$4,881,200	\$5,900	\$5,900
Total Revenue Source:	\$6,113,449	\$5,424,742	\$4,938,383	\$5,339,575	\$5,429,959

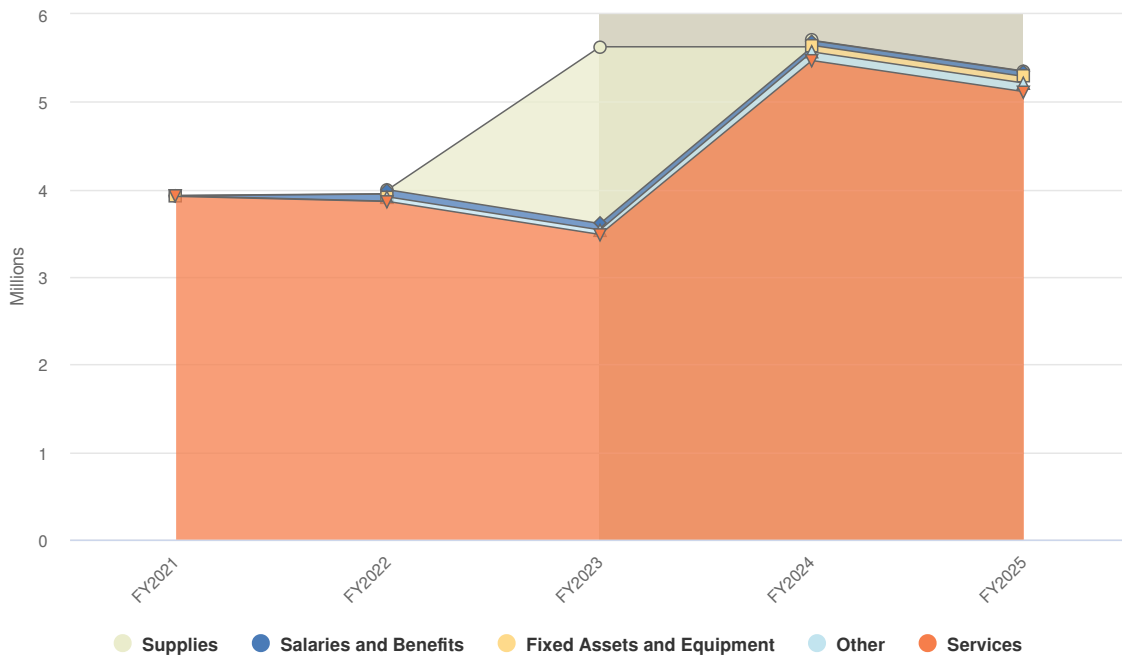


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$370	\$81,495	\$72,081	\$53,834	\$57,794
Services	\$3,919,649	\$3,861,012	\$3,484,382	\$5,471,170	\$5,115,587
Supplies	\$3,629	\$3,545	\$2,018,926	\$4,000	\$4,000
Fixed Assets and Equipment	\$6,467	\$3,498	\$0	\$75,000	\$75,000
Other	\$0	\$52,500	\$52,500	\$98,311	\$98,311
Total Expense Objects:	\$3,930,116	\$4,002,050	\$5,627,889	\$5,702,315	\$5,350,692



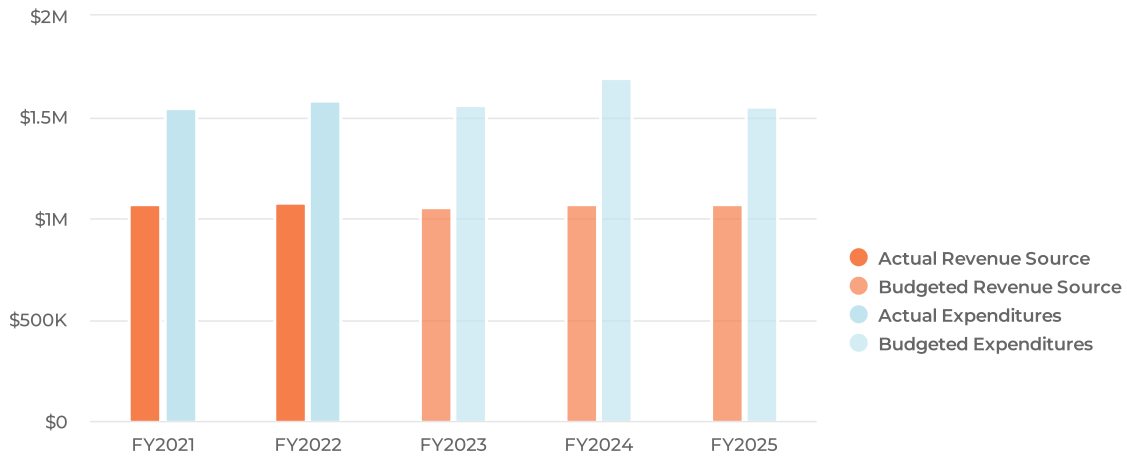


Storm Water Fund

The Storm Water Enterprise Fund provides the funding for the maintenance and improvement of the City's storm water drainage system to comply with State and Federal mandates that require cities and storm water agencies to reduce pollutants in storm water runoff. Operations in this fund include street debris removal, street sweeping, and graffiti abatement. Revenue to this fund is from the collection of fees charged to every owner of real property in the City of San Leandro and is collected through property taxes.

Summary

The City of San Leandro is projecting \$1.07M of revenue in FY2024, which represents a 1% increase over the prior year. Budgeted expenditures are projected to increase by 8.2% or \$128.94K to \$1.7M in FY2024.

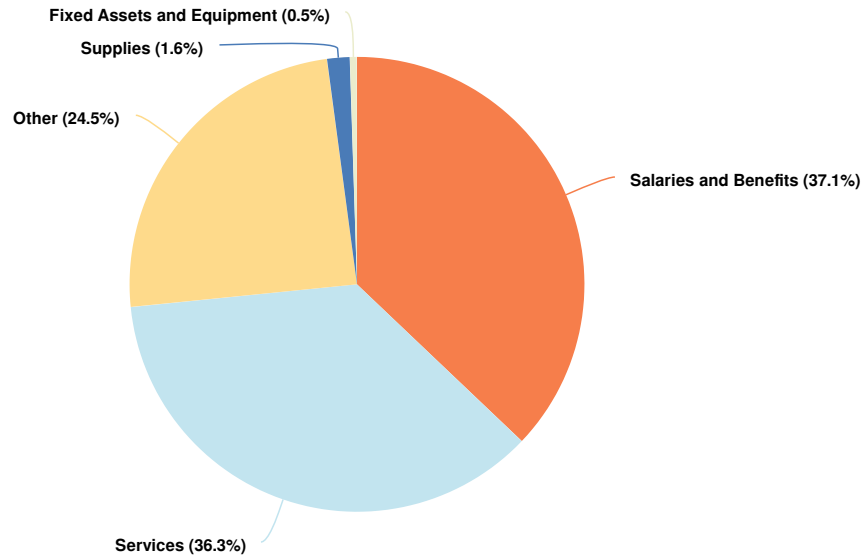


Revenues by Source

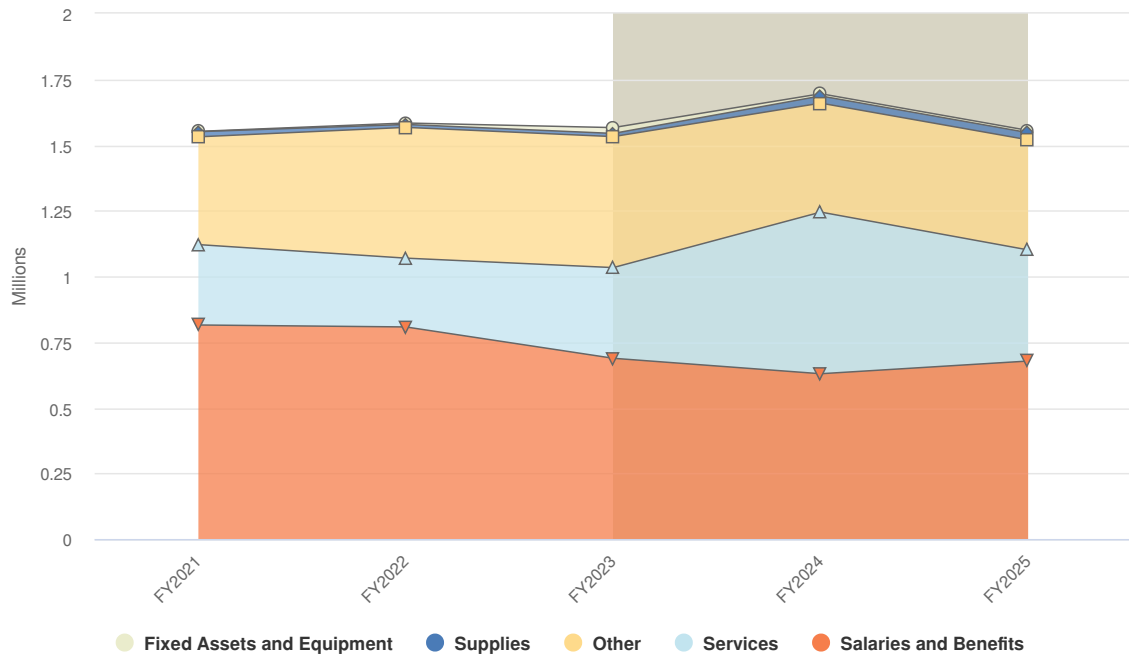
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
CHARGES FOR CURRENT SERVICES	\$1,068,439	\$1,081,131	\$1,060,000	\$1,073,000	\$1,073,000
OTHER REVENUES	\$3,435	\$3,405	\$2,000	\$0	\$0
Total Revenue Source:	\$1,071,874	\$1,084,536	\$1,062,000	\$1,073,000	\$1,073,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$814,646	\$807,242	\$687,949	\$629,086	\$677,398
Services	\$306,048	\$261,899	\$345,192	\$615,370	\$423,020
Supplies	\$19,622	\$11,107	\$12,162	\$27,300	\$27,300
Fixed Assets and Equipment	\$1,136	\$5,454	\$22,181	\$8,500	\$8,500
Other	\$410,214	\$497,830	\$498,611	\$414,774	\$419,111
Total Expense Objects:	\$1,551,667	\$1,583,532	\$1,566,095	\$1,695,030	\$1,555,329





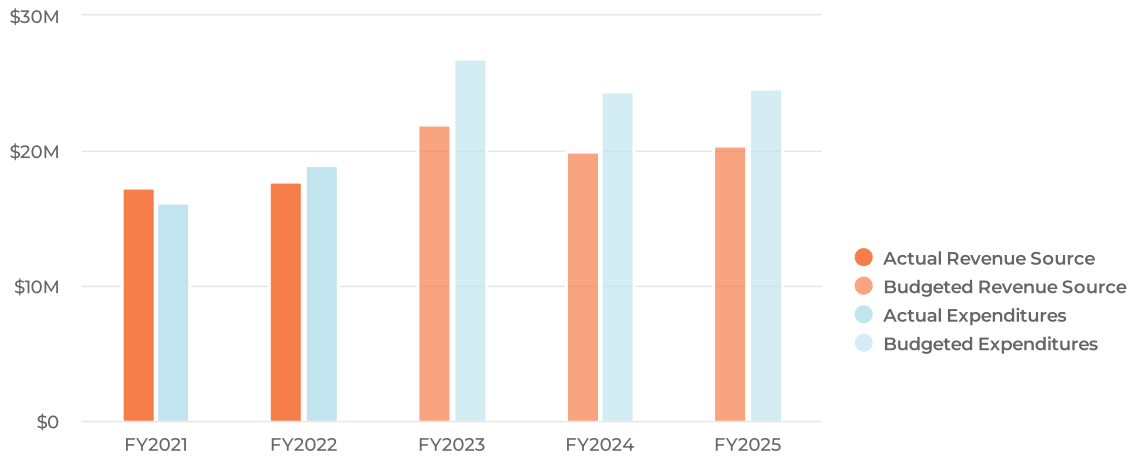
Internal Service Funds

Internal Service Funds are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis. The City's four Internal Service Funds include the following:

- Building Maintenance Fund
- Information Technology Fund
- Self Insurance Fund
- Equipment Maintenance Fund

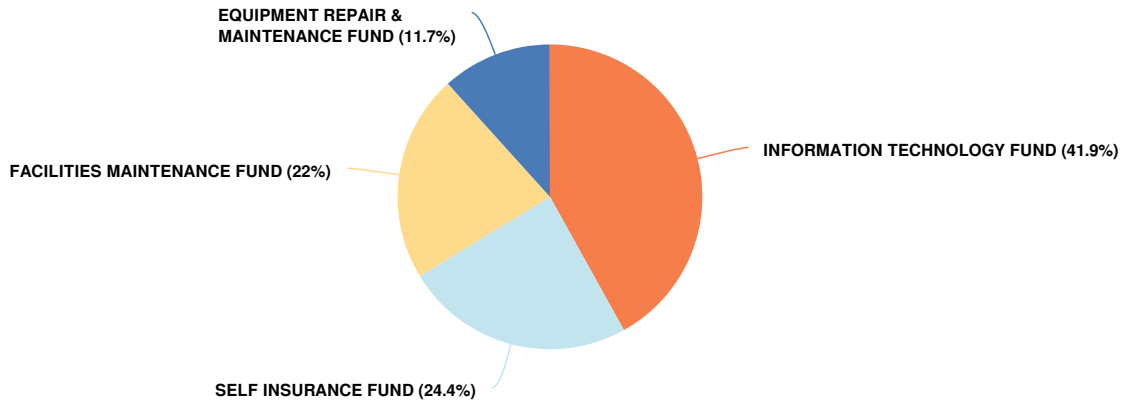
Summary

The City of San Leandro is projecting \$20.05M of revenue in FY2024, which represents a 8.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.8% or \$2.37M to \$24.49M in FY2024.

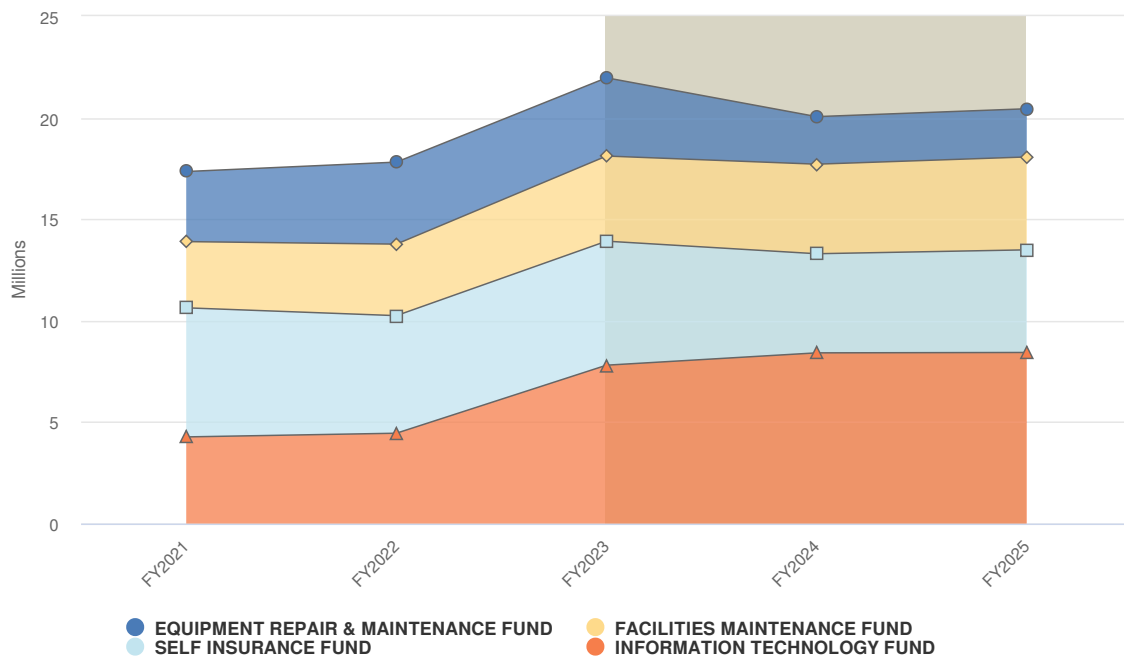


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



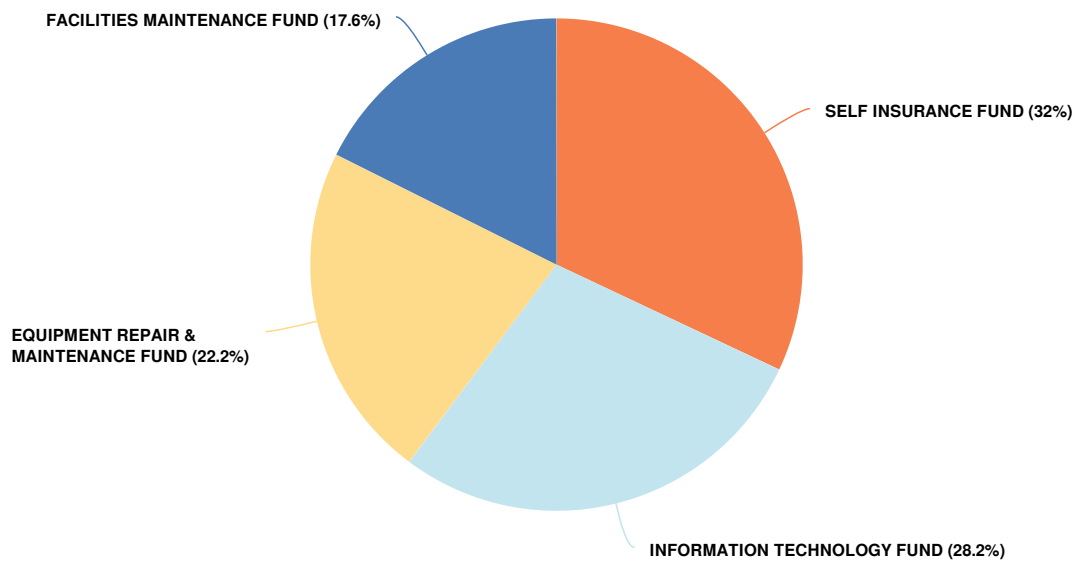
Grey background indicates budgeted figures.



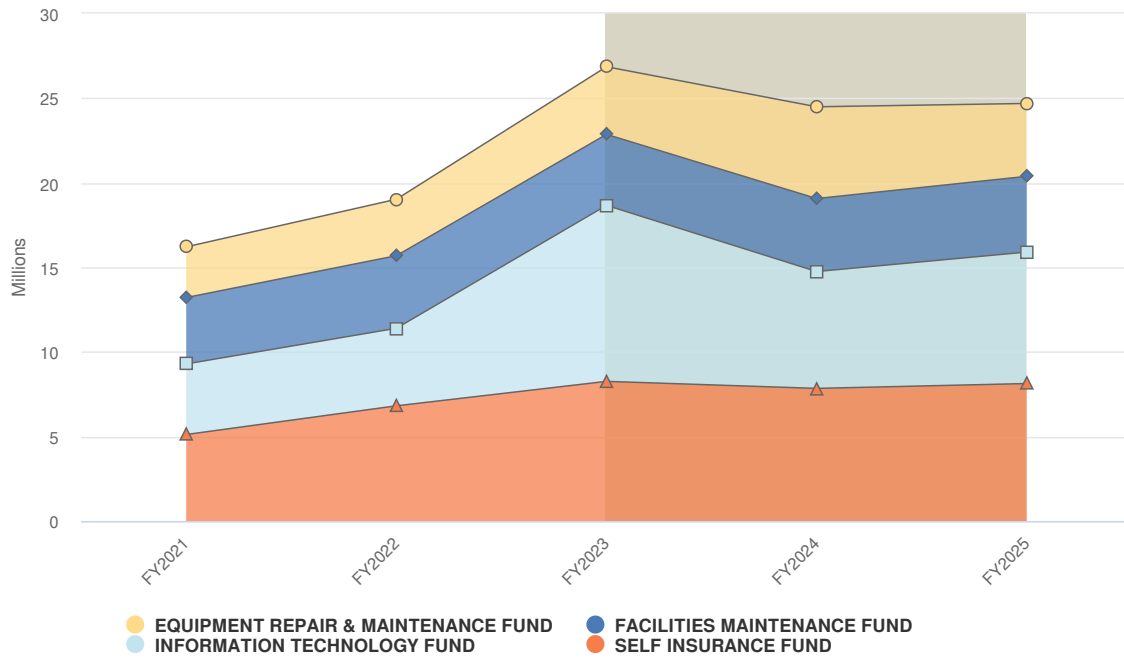
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FACILITIES MAINTENANCE FUND	\$3,263,048	\$3,524,139	\$4,194,216	\$4,413,120	\$4,577,544
INFORMATION TECHNOLOGY FUND	\$4,268,471	\$4,450,115	\$7,802,495	\$8,410,182	\$8,429,237
SELF INSURANCE FUND	\$6,360,098	\$5,793,433	\$6,111,143	\$4,883,830	\$5,056,622
EQUIPMENT REPAIR & MAINTENANCE FUND	\$3,453,147	\$4,041,460	\$3,855,310	\$2,342,769	\$2,374,293
Total:	\$17,344,763	\$17,809,148	\$21,963,165	\$20,049,901	\$20,437,697

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



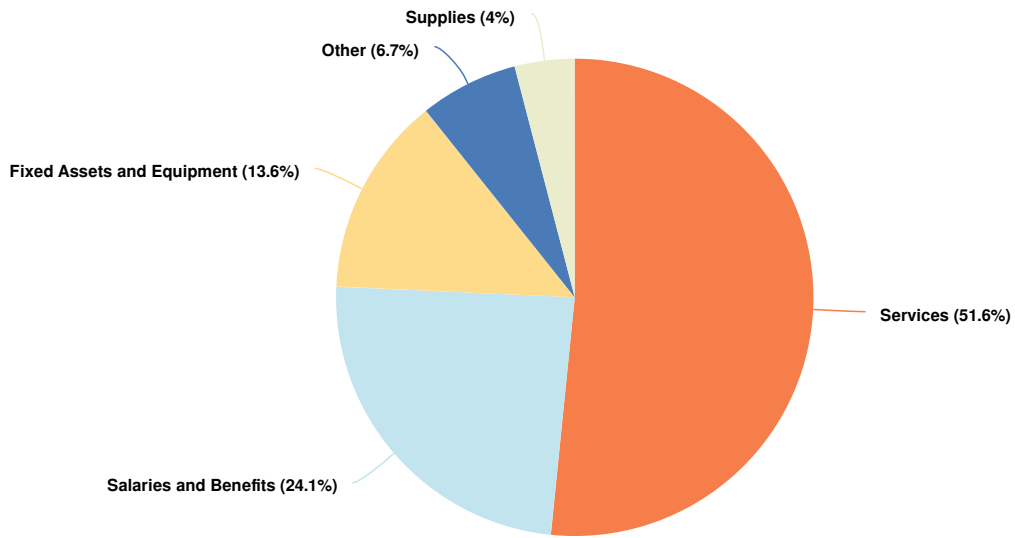
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
FACILITIES MAINTENANCE FUND	\$3,925,723	\$4,290,992	\$4,198,381	\$4,315,046	\$4,477,670
INFORMATION TECHNOLOGY FUND	\$4,173,445	\$4,585,724	\$10,406,533	\$6,909,871	\$7,775,289
SELF INSURANCE FUND	\$5,112,035	\$6,809,040	\$8,255,110	\$7,839,884	\$8,125,846
EQUIPMENT REPAIR & MAINTENANCE FUND	\$2,997,144	\$3,337,338	\$3,998,648	\$5,426,221	\$4,309,441
Total:	\$16,208,347	\$19,023,093	\$26,858,672	\$24,491,022	\$24,688,246

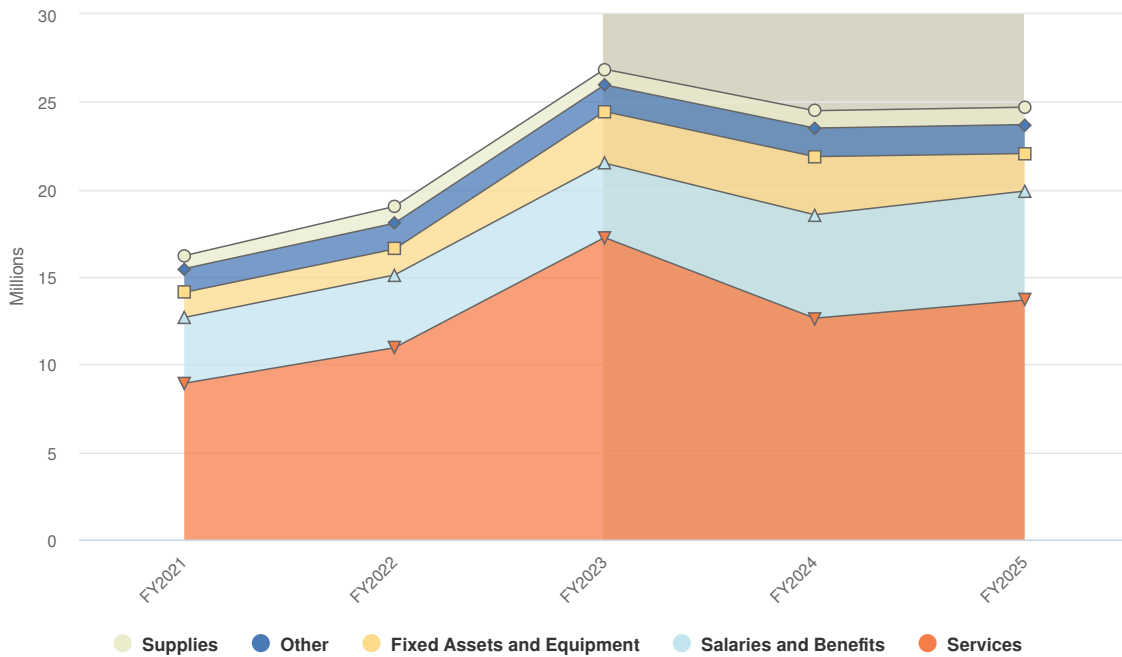


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$3,755,741	\$4,153,497	\$4,250,132	\$5,905,541	\$6,224,016
Services	\$8,925,577	\$10,953,271	\$17,246,260	\$12,641,270	\$13,676,104
Supplies	\$740,173	\$961,090	\$894,928	\$991,725	\$993,166
Fixed Assets and Equipment	\$1,435,677	\$1,481,386	\$2,947,679	\$3,320,624	\$2,142,787
Other	\$1,351,179	\$1,473,850	\$1,519,673	\$1,631,861	\$1,652,172
Total Expense Objects:	\$16,208,347	\$19,023,093	\$26,858,672	\$24,491,022	\$24,688,246





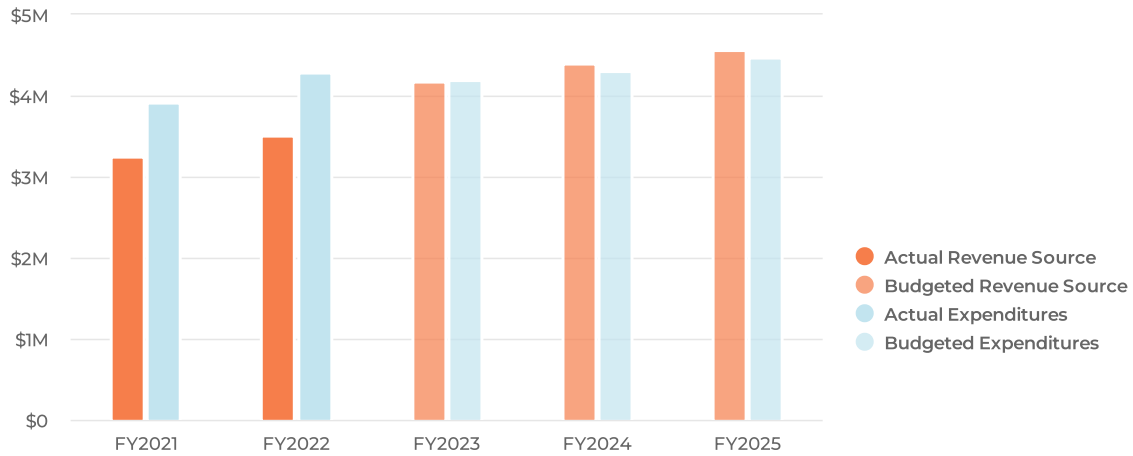
Building Maintenance Fund

The Building Maintenance Division of the Public Works Department is responsible for the overall care and maintenance of all City structures, including five fire stations, the Marina Community Center, the Senior Community Center, Civic Center, Casa Peralta/History Museum, Public Works Service Center, the Downtown Garage, Main Library and three outlying branch libraries, the Marina's Harbor Master Office and outlying restrooms, the Water Pollution Control Plant, the Boys and Girls Club and pool, Farrelly Pool and the San Leandro Family Aquatics Center.

The Building Maintenance Division also provides routine general services to support City operations. These services include, but are not limited to: recurring and special event set-ups, opening and closing of City Hall, repair of smaller City buildings such as park restrooms, oversight of the City's janitorial contract and other miscellaneous activities as required to support City departments.

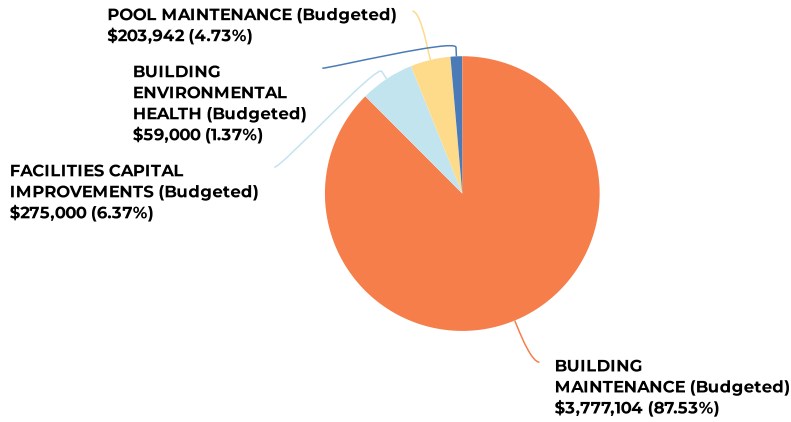
Summary

The City of San Leandro is projecting \$4.41M of revenue in FY2024, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to increase by 2.8% or \$116.66K to \$4.32M in FY2024.



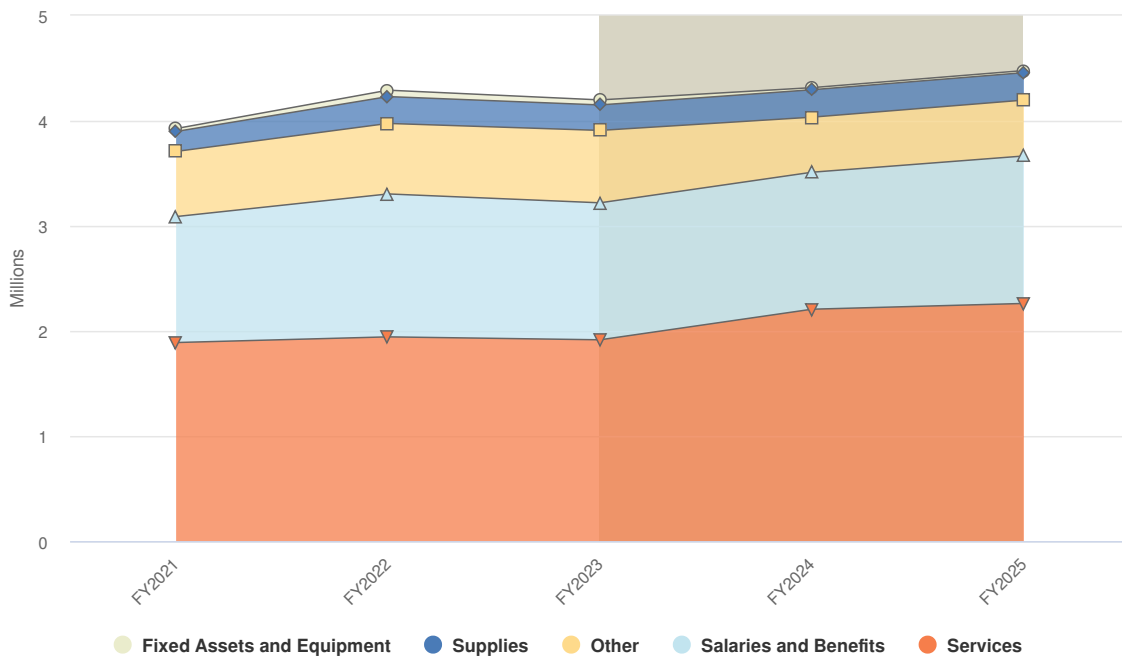
Expenditures by Division

FY24 Expenditures by Division



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$1,198,816	\$1,360,203	\$1,303,670	\$1,303,615	\$1,403,464
Services	\$1,889,244	\$1,943,261	\$1,915,282	\$2,206,420	\$2,261,220
Supplies	\$189,827	\$255,493	\$242,460	\$261,000	\$261,000
Fixed Assets and Equipment	\$27,859	\$60,961	\$47,895	\$20,000	\$20,000
Other	\$619,977	\$671,073	\$689,074	\$524,011	\$531,986
Total Expense Objects:	\$3,925,723	\$4,290,992	\$4,198,381	\$4,315,046	\$4,477,670





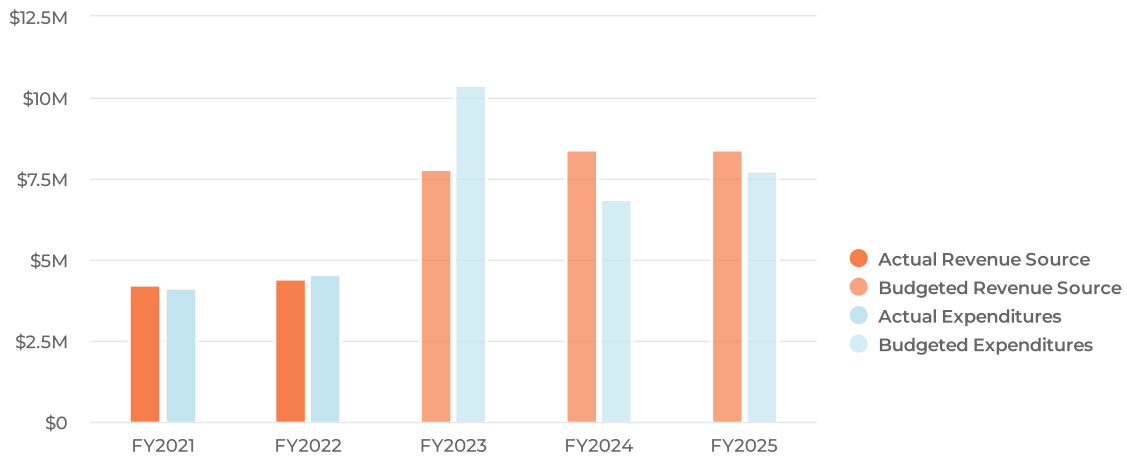
Information Technology Fund

The Information Technology Division provides implementation and ongoing support for information management systems and services to all City departments. The division is responsible for technology innovation and design, coordination and maintenance of all information technology systems, including the network, servers, desktops, applications and telecommunications. Services also include employee technical training and development, graphic design and the implementation and maintenance of Geographic Information Systems (GIS).

The division is also responsible for providing central services such as photocopying and printing services, mail preparation and processing and internal delivery services to City departments.

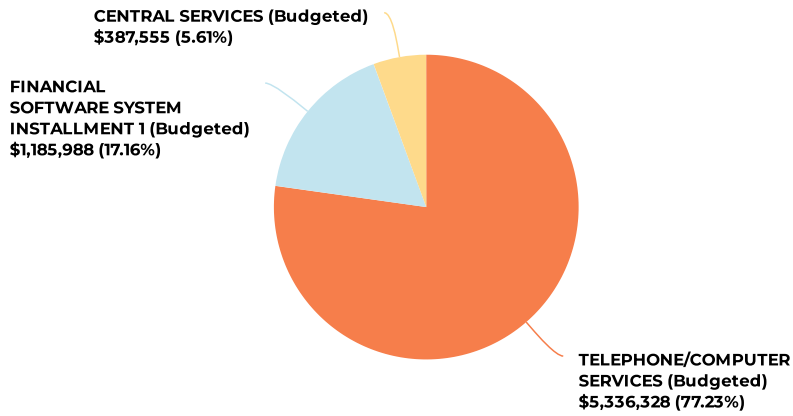
Summary

The City of San Leandro is projecting \$8.41M of revenue in FY2024, which represents a 7.8% increase over the prior year. Budgeted expenditures are projected to decrease by 33.6% or \$3.5M to \$6.91M in FY2024.



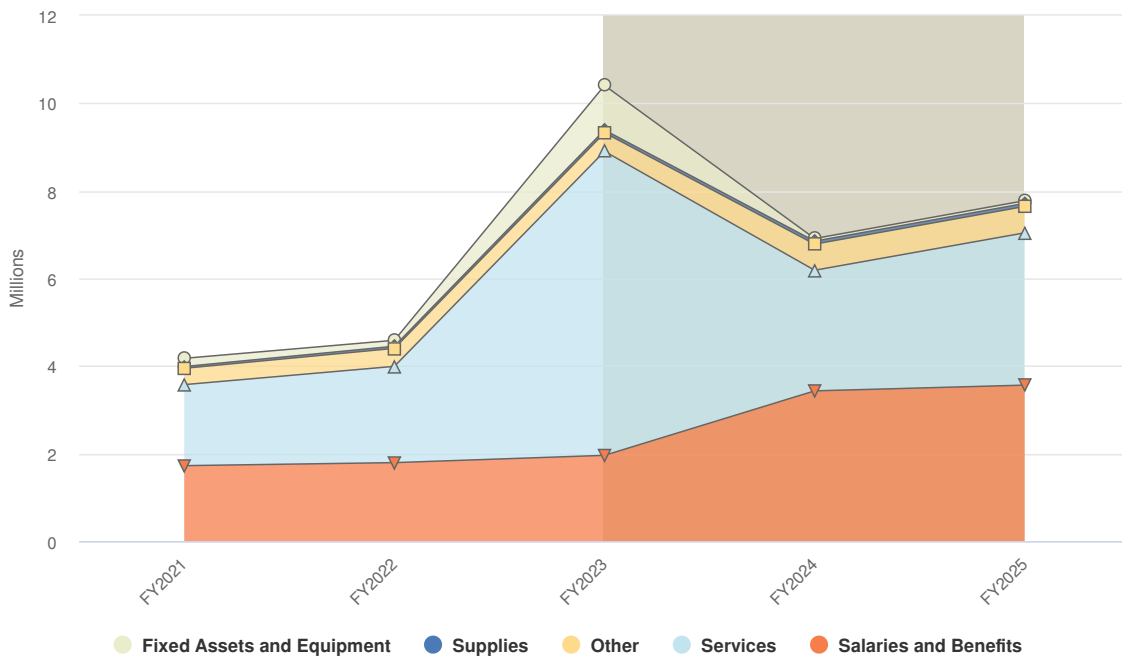
Expenditures by Division

FY24 Expenditures by Division



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$1,722,060	\$1,791,085	\$1,957,673	\$3,430,200	\$3,561,759
Services	\$1,850,411	\$2,199,164	\$6,944,216	\$2,755,436	\$3,478,572
Supplies	\$39,764	\$48,191	\$60,913	\$67,335	\$68,776
Fixed Assets and Equipment	\$187,942	\$136,378	\$1,018,800	\$60,500	\$63,525
Other	\$373,268	\$410,907	\$424,931	\$596,399	\$602,657
Total Expense Objects:	\$4,173,445	\$4,585,724	\$10,406,533	\$6,909,871	\$7,775,289





Self Insurance Fund

The Self Insurance Fund is responsible for five major areas to protect the City's risk exposure: Workers' Compensation, Unemployment Insurance, General Liability, Insurance coverage, and Risk Management.

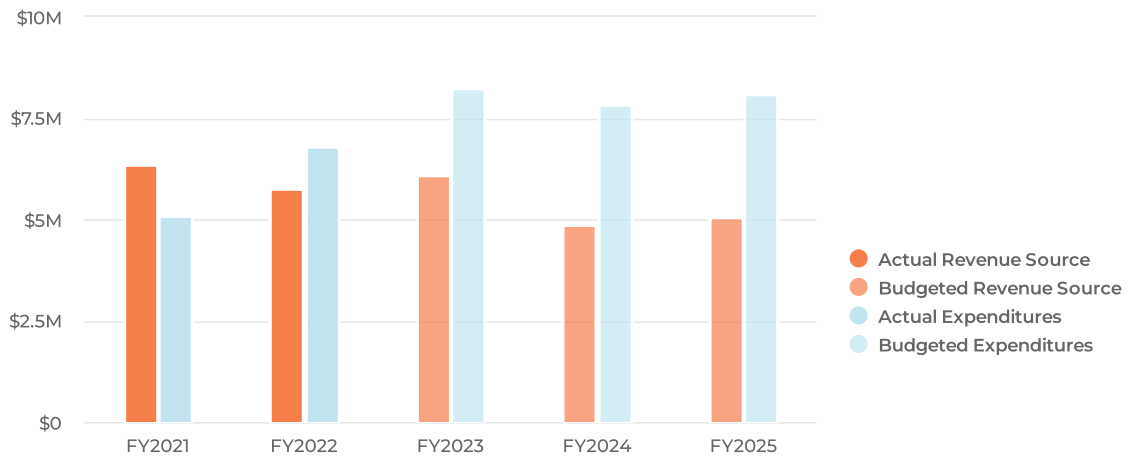
The Human Resources division is responsible for the administration of the Workers' Compensation and Unemployment Insurance programs. The City of San Leandro is a member of Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX) and uses a Third Party Administrator (TPA) to adjudicate workers' compensation claims. The self-insured retention is \$250,000 per claim. These activities relate to the processing of employees' industrial injury claims, payment to the State Employment Development Department for unemployment insurance benefits for eligible employees and for the development and implementation of an Injury and Illness Prevention Program (IIPP) required by Cal-OSHA.

The Finance Department is responsible for the administration of the General Liability program, Insurance coverage and review function, and Risk Management services. The City of San Leandro is a member of the California Joint Powers Risk Management Authority (CJPRMA). The City maintains insurance through CJPRMA for General Liability coverage, Property, Boiler and Machinery, Pollution and Environmental liability, and Auto Coverage. The City's Self Insured Retention (SIR) amount is \$500,000 per claim with CJPRMA providing excess coverage up to \$40 million.

The Self Insurance fund balance is established using the annual actuarial report for anticipated losses relating to workers' compensation and general liability claims.

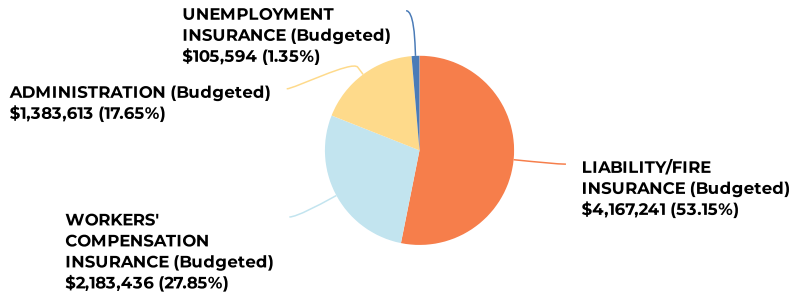
Summary

The City of San Leandro is projecting \$4.88M of revenue in FY2024, which represents a 20.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 5% or \$415.23K to \$7.84M in FY2024.



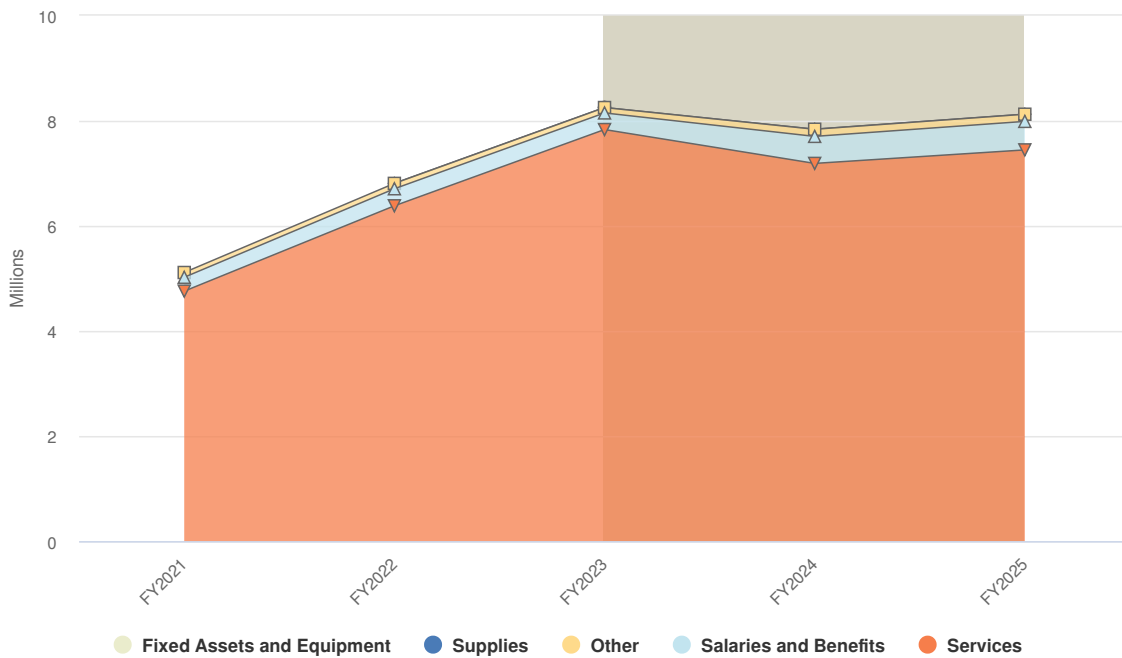
Expenditures by Division

FY24 Expenditures by Division



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$264,124	\$324,494	\$316,425	\$514,131	\$542,675
Services	\$4,756,778	\$6,381,302	\$7,832,840	\$7,188,499	\$7,445,399
Supplies	\$0	\$899	\$113	\$1,215	\$1,215
Fixed Assets and Equipment	\$0	\$0	\$3,130	\$0	\$0
Other	\$91,133	\$102,345	\$102,602	\$136,039	\$136,558
Total Expense Objects:	\$5,112,035	\$6,809,040	\$8,255,110	\$7,839,884	\$8,125,846



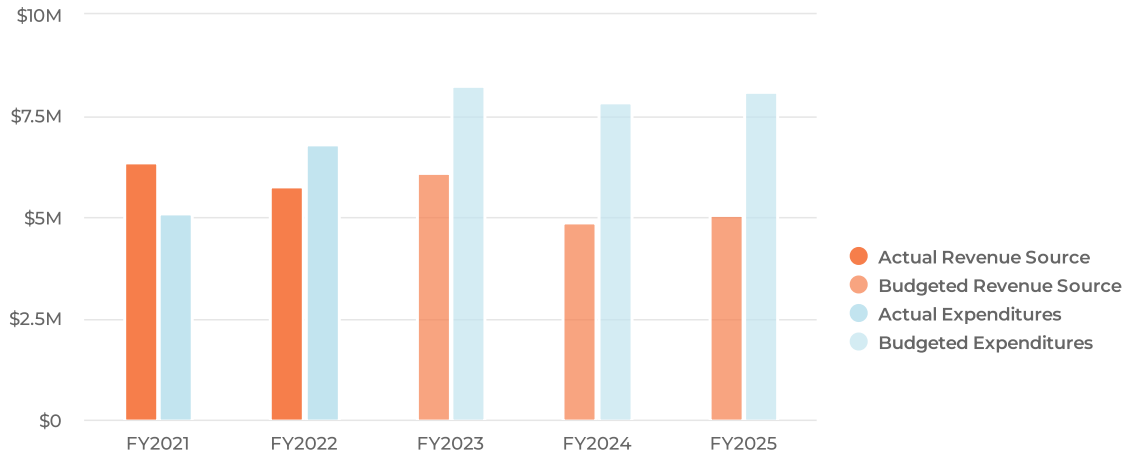


Equipment Maintenance Fund

The Equipment Maintenance Fund is responsible for the repair and replacement of the municipal fleet and equipment. The division ensures that vehicles and equipment operate efficiently to provide the maximum safety to both the operator and the public. The goal is to maintain the reliability of equipment, reduce the need to overhaul major components and manage the cost of operating the fleet

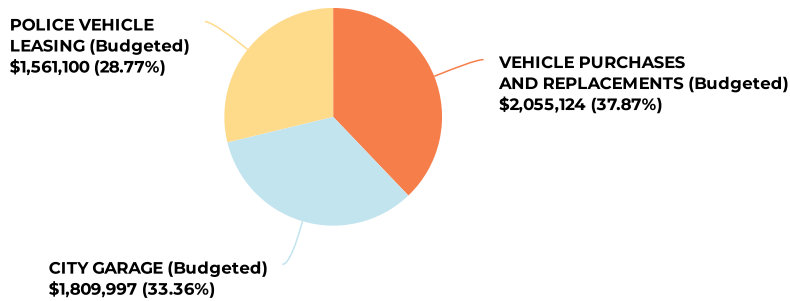
Summary

The City of San Leandro is projecting \$4.88M of revenue in FY2024, which represents a 20.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 5% or \$415.23K to \$7.84M in FY2024.



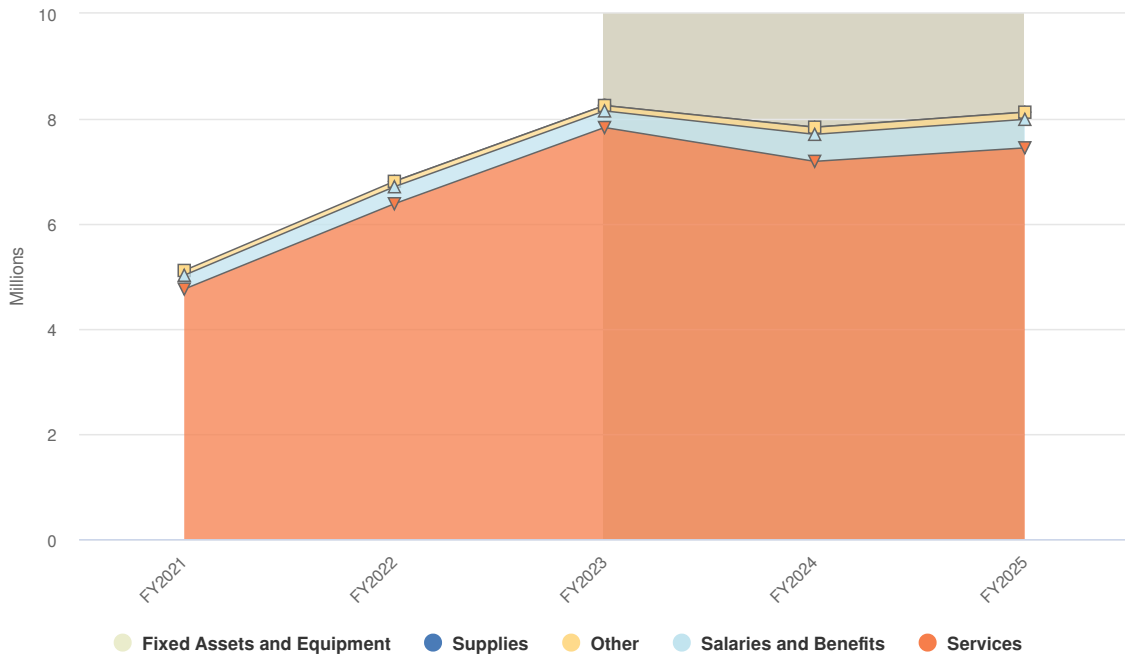
Expenditures by Division

FY24 Expenditures by Division



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$264,124	\$324,494	\$316,425	\$514,131	\$542,675
Services	\$4,756,778	\$6,381,302	\$7,832,840	\$7,188,499	\$7,445,399
Supplies	\$0	\$899	\$113	\$1,215	\$1,215
Fixed Assets and Equipment	\$0	\$0	\$3,130	\$0	\$0
Other	\$91,133	\$102,345	\$102,602	\$136,039	\$136,558
Total Expense Objects:	\$5,112,035	\$6,809,040	\$8,255,110	\$7,839,884	\$8,125,846





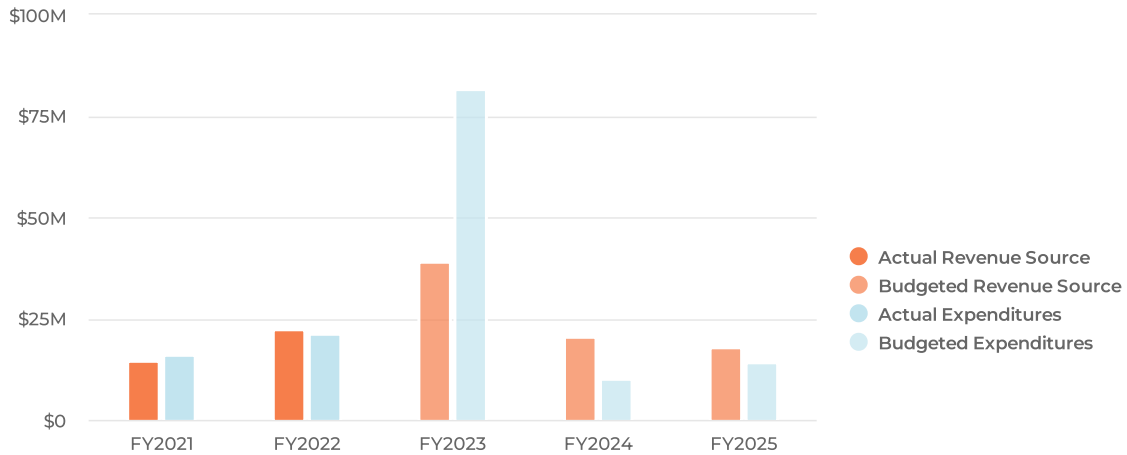
Special Revenue Funds

The City's Special Revenue Funds include the Development Fees for Street Improvement Fund (DFSI), Park Development Fees Fund, Underground Utility Fees Fund, Parking Fund, Gas Tax Fund, Measure F Fund (VRF), Measure B Fund, Measure BB Fund, Asset Seizure Fund, Heron Bay Landscape and Lighting Fund, Cherrywood Maintenance Fund, Proposition 1B Fund, Special Grants Fund, Community Development Block Grant (CDBG) Fund, HOME Fund, Housing In Lieu Fund, Affordable Housing Asset Fund, Business Improvement District Fund, and the Public Education and Government (PEG) Fund. Special Revenue Funds are used to account for revenue derived from specific taxes or other revenue sources that are restricted by law or administrative action to expenditures for specified purpose.

Special Revenue Funds include revenues that have either restrictions on their use or special reporting requirements, such as development impact fees for street improvements or parks, gas tax revenues from the state, and in-lieu fees for the City's low/moderate housing program.

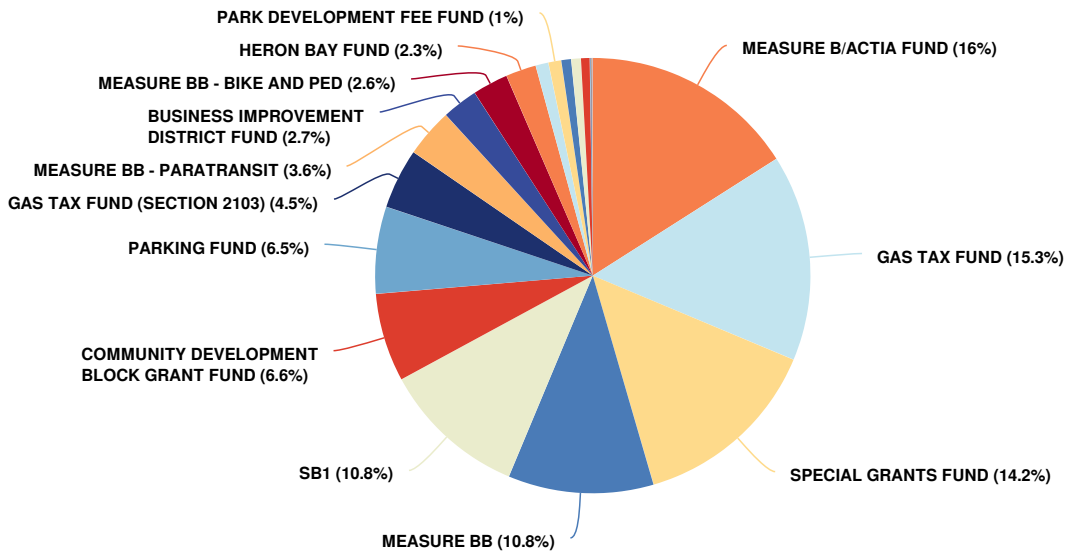
Summary

The City of San Leandro is projecting \$20.81M of revenue in FY2024, which represents a 47% decrease over the prior year. Budgeted expenditures are projected to decrease by 87.4% or \$71.49M to \$10.27M in FY2024.

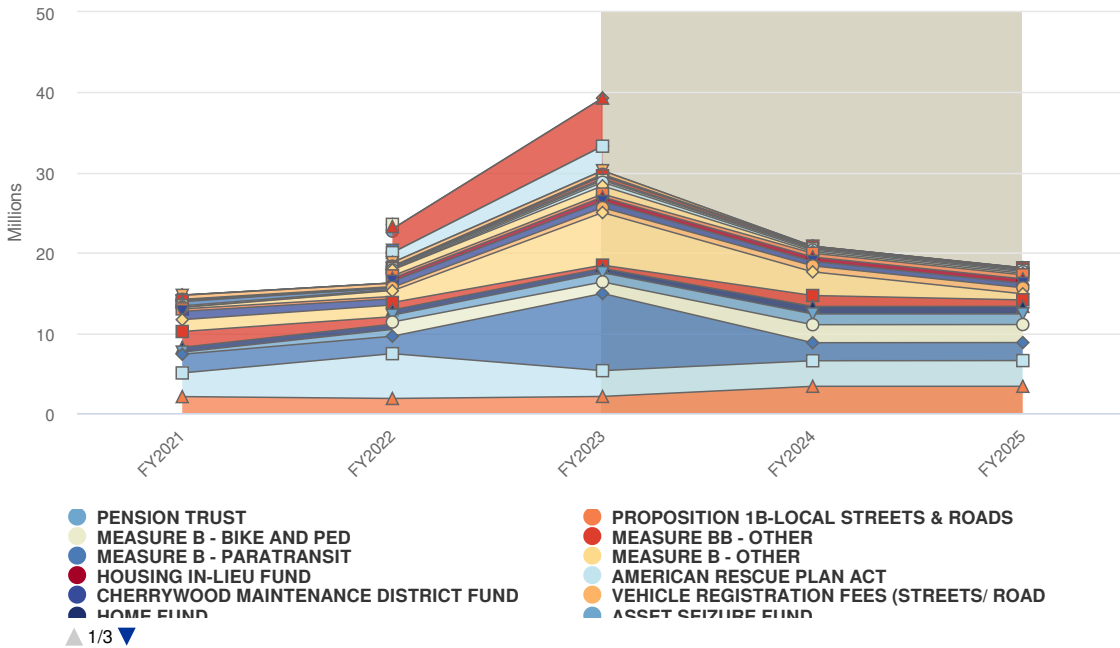


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
PENSION TRUST	\$0	-\$843,796	\$0	\$0	\$0

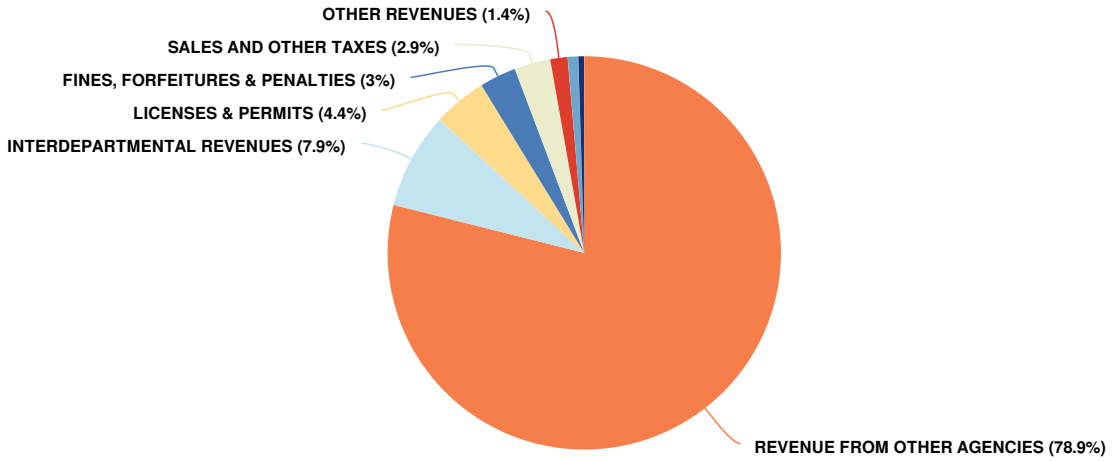


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
STREET/TRAFFIC IMPROVEMENTS (DFSI) FUND	\$52,285	-\$19,774	\$454,000	\$200,000	\$200,000
PARK DEVELOPMENT FEE FUND	\$176,532	\$757,148	\$1,023,000	\$200,000	\$200,000
UNDERGROUND UTILITIES	\$128,413	\$1,483	\$350,000	\$135,000	\$135,000
PARKING FUND	\$270,935	\$849,469	\$1,156,000	\$1,345,188	\$1,327,606
GAS TAX FUND	\$2,950,295	\$5,590,329	\$3,217,021	\$3,188,173	\$3,208,609
MEASURE BB	\$2,331,525	\$2,174,477	\$9,630,012	\$2,251,000	\$2,251,000
GAS TAX FUND (SECTION 2103)	\$599,925	\$650,174	\$537,000	\$929,000	\$937,000
VEHICLE REGISTRATION FEES (STREETS/ ROAD	\$493,610	\$443,469	\$447,500	\$10,000	\$10,000
MEASURE B/ACTIA FUND	\$2,045,341	\$1,813,298	\$2,065,000	\$3,330,000	\$3,330,000
ASSET SEIZURE FUND	\$1,400	-\$15,210	\$10,000	\$15,000	\$15,000
HERON BAY FUND	\$306,980	\$303,344	\$375,000	\$468,653	\$507,220
CHERRYWOOD MAINTENANCE DISTRICT FUND	\$28,931	\$17,683	\$6,000	\$7,000	\$7,000
PROPOSITION 1B-LOCAL STREETS & ROADS	\$37	-\$283	\$200	\$0	\$0
SPECIAL GRANTS FUND	\$1,476,863	\$1,456,604	\$6,560,206	\$2,950,589	\$759,438
SBI	\$0	\$1,771,599	\$1,442,034	\$2,245,883	\$2,245,883
MEASURE BB - BIKE AND PED	\$0	\$362,939	\$549,285	\$550,000	\$550,000
MEASURE BB - PARATRANSIT	\$0	\$427,194	\$614,294	\$751,510	\$751,510
MEASURE BB - OTHER	\$0	\$2,968,240	\$6,000,000	\$0	\$0
MEASURE B - BIKE AND PED	\$0	\$265,018	\$0	\$0	\$0
MEASURE B - PARATRANSIT	\$0	\$301,444	\$0	\$0	\$0
MEASURE B - OTHER	\$0	-\$372	\$0	\$0	\$0
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$1,966,735	\$937,069	\$400,000	\$1,368,220	\$808,949
HOME FUND	\$156,965	\$143,358	\$204,000	\$13,670	\$13,670
HOUSING IN-LIEU FUND	\$689	-\$4,516	\$3,000	\$0	\$0
AFFORDABLE HOUSING ASSETS FUND	\$528,112	\$206,841	\$195,000	\$150,000	\$150,000
BUSINESS IMPROVEMENT DISTRICT FUND	\$1,036,019	\$767,240	\$767,770	\$554,126	\$559,532
PUBLIC EDUCATION & GOV'T (PEG)	\$152,973	\$145,494	\$232,000	\$150,000	\$150,000
AMERICAN RESCUE PLAN ACT	\$0	\$1,219,367	\$3,049,984	\$0	\$0
Total:	\$14,704,565	\$22,689,329	\$39,288,305	\$20,813,012	\$18,117,417

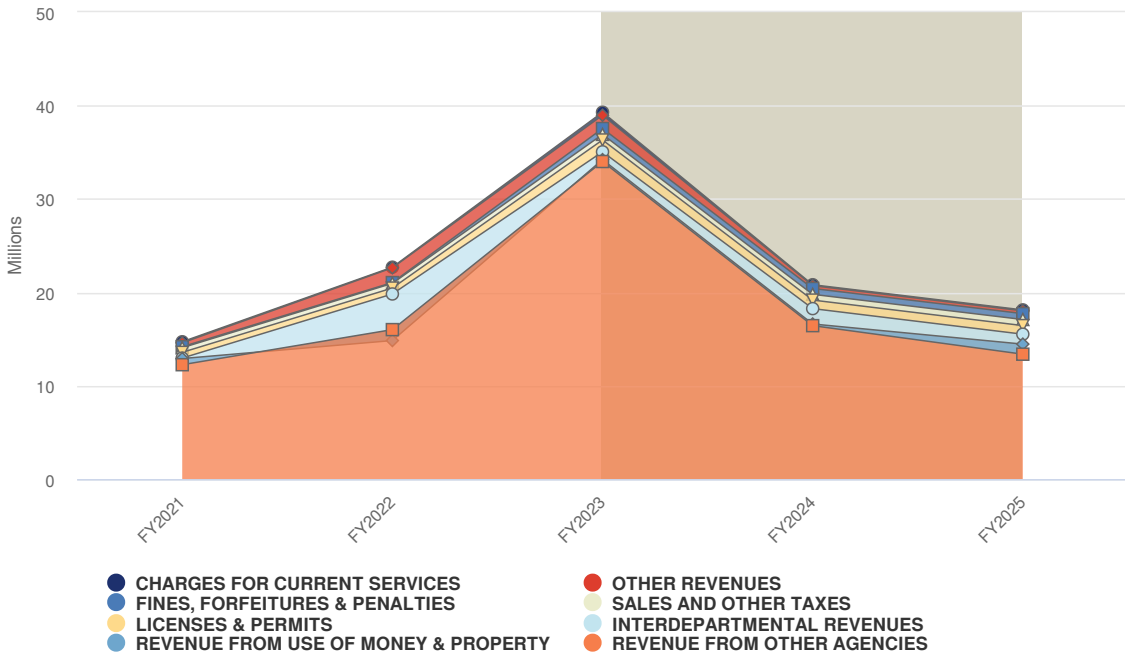


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

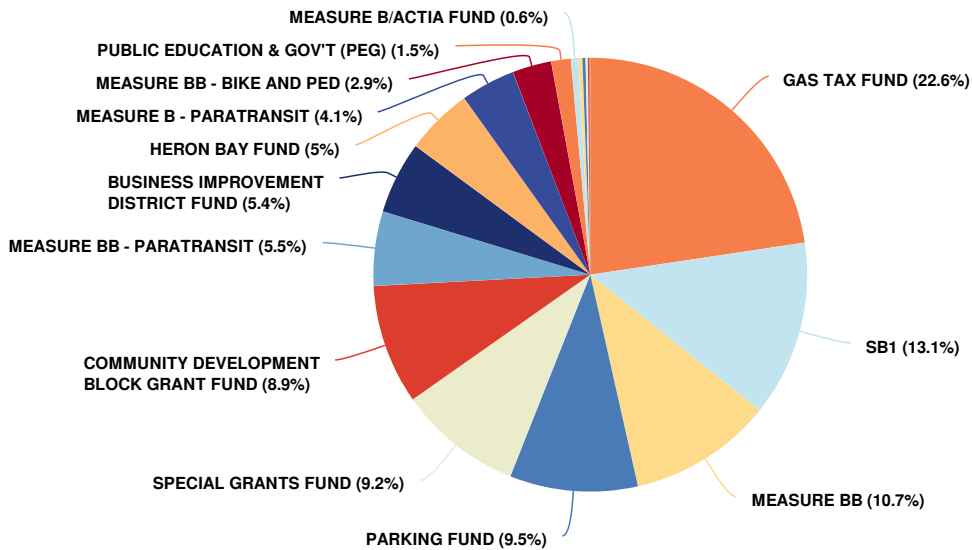
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					



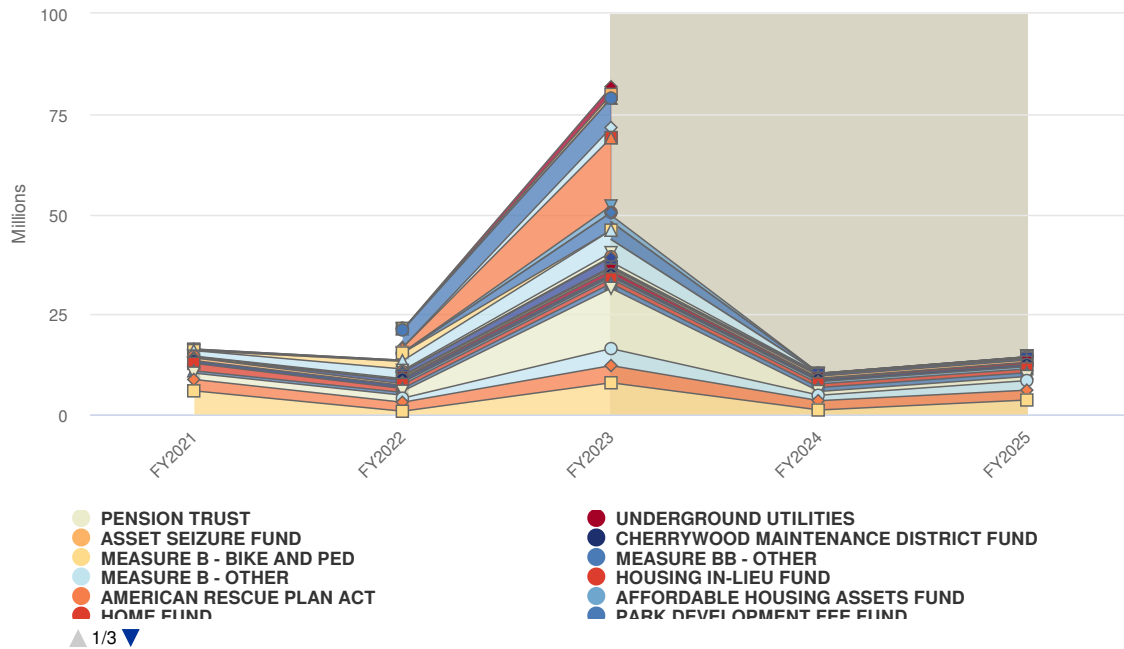
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
SALES AND OTHER TAXES	\$494,301	\$499,794	\$595,000	\$613,653	\$652,220
LICENSES & PERMITS	\$613,312	\$636,346	\$1,270,240	\$914,763	\$920,888
FINES, FORFEITURES & PENALTIES	\$109,367	\$86,175	\$630,000	\$630,000	\$630,000
REVENUE FROM USE OF MONEY & PROPERTY	\$660,514	-\$1,172,825	\$203,700	\$179,000	\$1,079,283
REVENUE FROM OTHER AGENCIES	\$12,244,991	\$16,005,904	\$34,008,539	\$16,430,074	\$13,372,482
CHARGES FOR CURRENT SERVICES	\$118,212	\$64,077	\$325,000	\$100,000	\$100,000
OTHER REVENUES	\$413,868	\$1,581,433	\$1,420,000	\$300,000	\$300,000
INTERDEPARTMENTAL REVENUES	\$50,000	\$4,988,426	\$835,826	\$1,645,522	\$1,062,544
Total Revenue Source:	\$14,704,565	\$22,689,329	\$39,288,305	\$20,813,012	\$18,117,417

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

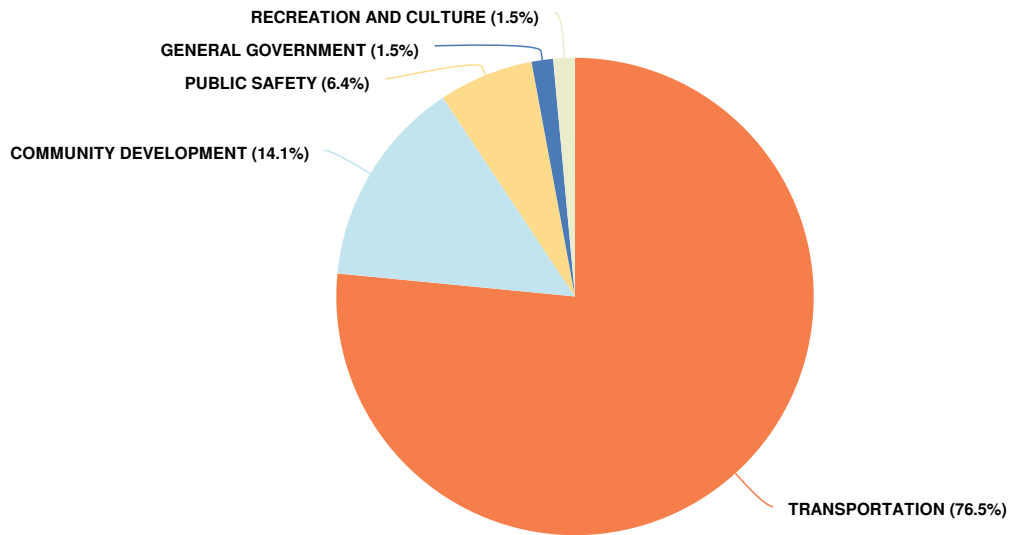
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
PENSION TRUST	\$0	\$14,330	\$0		
STREET/TRAFFIC IMPROVEMENTS (DFSI) FUND	\$96,948	\$310,742	\$1,024,575	\$16,101	\$116,101
PARK DEVELOPMENT FEE FUND	\$17,950	\$17,950	\$4,393,786	\$25,066	\$25,066
UNDERGROUND UTILITIES	\$30,786	\$23,975	\$1,904,167	\$0	\$0
PARKING FUND	\$569,753	\$691,374	\$1,182,781	\$979,904	\$950,193
GAS TAX FUND	\$2,848,429	\$2,242,971	\$4,286,659	\$2,325,173	\$2,452,649
MEASURE BB	\$5,874,381	\$788,247	\$7,895,584	\$1,100,000	\$3,600,000
GAS TAX FUND (SECTION 2103)	\$20,720	\$1,920,690	\$20,690	\$28,892	\$28,892
VEHICLE REGISTRATION FEES (STREETS/ROAD)	\$28,700	\$836,090	\$2,309,881	\$0	\$200,000
MEASURE B/ACTIA FUND	\$1,371,444	\$2,416,032	\$5,584,921	\$56,652	\$56,652
ASSET SEIZURE FUND	\$310,767	\$126,769	\$948,877	\$0	\$0
HERON BAY FUND	\$673,434	\$415,678	\$456,826	\$514,438	\$536,432
CHERRYWOOD MAINTENANCE DISTRICT FUND	\$452	\$459	\$452	\$0	\$0
SPECIAL GRANTS FUND	\$1,578,274	\$1,747,485	\$15,052,681	\$949,303	\$1,018,517
SB1	\$0	\$1,022,405	\$4,239,002	\$1,346,774	\$2,399,274
MEASURE BB - BIKE AND PED	\$0	\$320,469	\$1,060,402	\$300,000	\$550,000
MEASURE BB - PARATRANSIT	\$0	\$562,928	\$514,681	\$568,458	\$570,915
MEASURE BB - OTHER	\$0	\$4,383,830	\$7,320,667	\$0	\$0
MEASURE B - BIKE AND PED	\$0	\$272,035	\$0	\$0	\$0
MEASURE B - PARATRANSIT	\$0	\$163,901	\$336,903	\$418,065	\$426,064



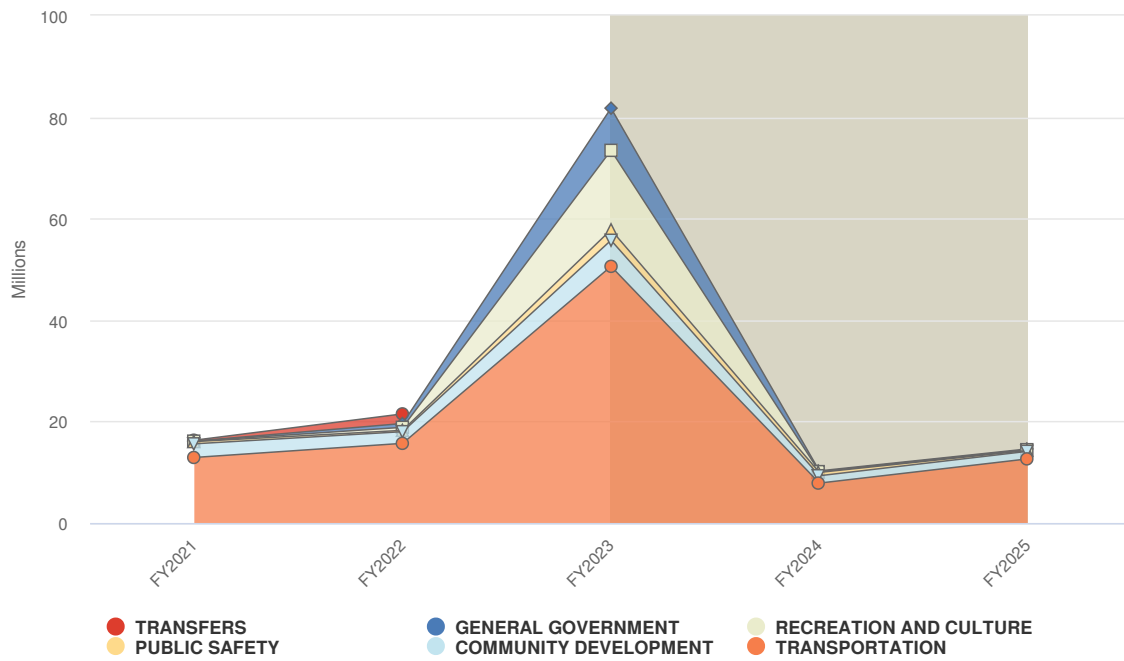
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
MEASURE B - OTHER	\$0	\$24,552	\$2,509,871	\$0	\$0
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$1,871,359	\$980,684	\$1,161,921	\$916,972	\$933,730
HOME FUND	\$13,986	\$9,684	\$9,981	\$15,464	\$16,572
HOUSING IN-LIEU FUND	\$0	\$0	\$65,000	\$0	\$0
AFFORDABLE HOUSING ASSETS FUND	\$4,487	\$88,179	\$1,638,039	\$3,500	\$3,500
BUSINESS IMPROVEMENT DISTRICT FUND	\$685,000	\$800,000	\$611,680	\$554,126	\$559,532
PUBLIC EDUCATION & GOV'T (PEG)	\$316,268	\$102,857	\$231,114	\$150,000	\$150,000
AMERICAN RESCUE PLAN ACT	\$0	\$1,219,367	\$16,998,912	\$0	\$0
Total:	\$16,313,138	\$21,503,682	\$81,760,052	\$10,268,888	\$14,594,089

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



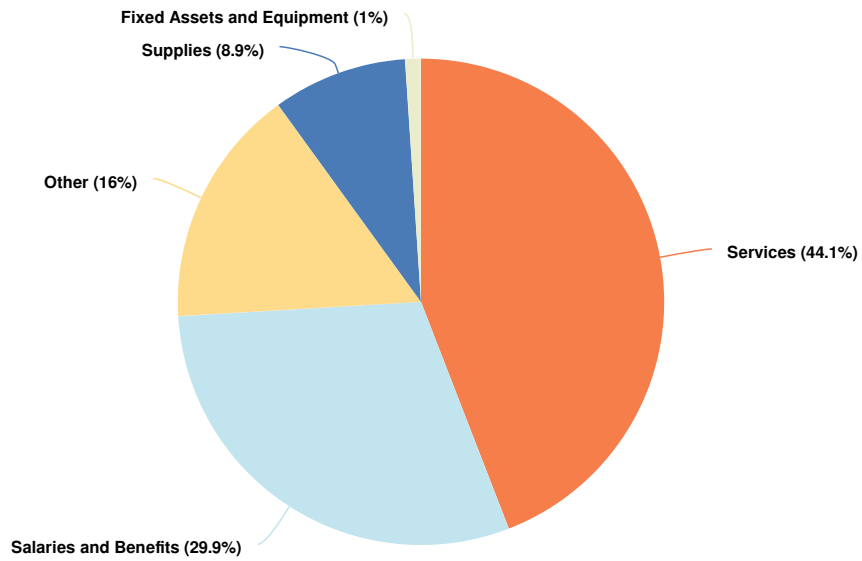
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT	\$11,573	\$750,734	\$8,315,061	\$150,000	\$150,000
PUBLIC SAFETY	\$438,975	\$263,094	\$2,069,572	\$658,076	\$165,702
TRANSPORTATION	\$12,912,057	\$15,695,041	\$50,581,431	\$7,860,654	\$12,633,338
COMMUNITY DEVELOPMENT	\$2,688,554	\$2,301,003	\$5,141,685	\$1,450,374	\$1,490,234
RECREATION AND CULTURE	\$85,468	\$593,811	\$15,652,304	\$149,783	\$154,815
TRANSFERS	\$176,512	\$1,900,000	\$0		
Total Expenditures:	\$16,313,138	\$21,503,682	\$81,760,052	\$10,268,888	\$14,594,089

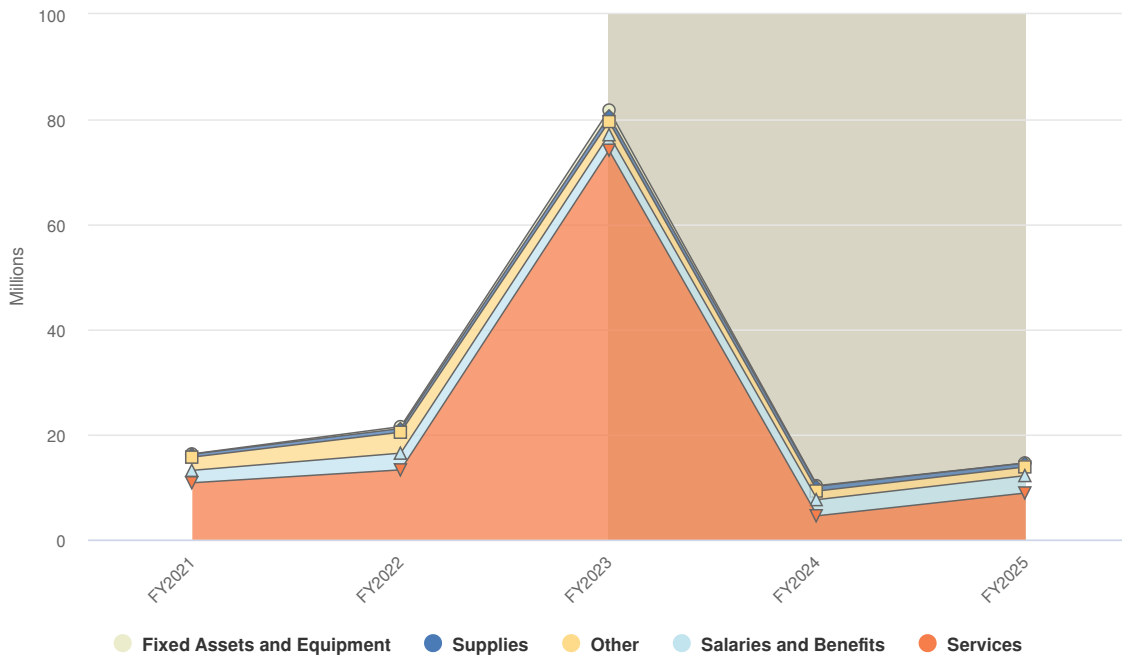


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
------	---------------	---------------	-----------------	-----------------	-----------------



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$2,365,024	\$3,183,198	\$2,952,171	\$3,073,574	\$3,314,104
Services	\$10,814,853	\$13,270,523	\$74,110,778	\$4,531,595	\$8,870,398
Supplies	\$556,380	\$703,945	\$1,093,647	\$918,350	\$744,825
Fixed Assets and Equipment	\$61,650	\$363,278	\$1,102,615	\$107,000	\$13,250
Other	\$2,515,231	\$3,982,738	\$2,500,841	\$1,638,369	\$1,651,512
Total Expense Objects:	\$16,313,138	\$21,503,682	\$81,760,052	\$10,268,888	\$14,594,089





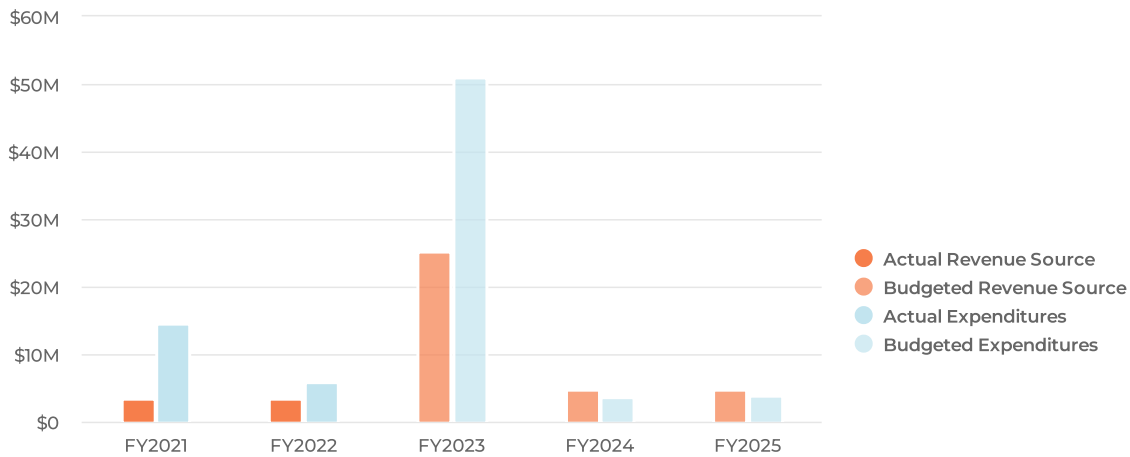
Capital Projects Funds

The Capital Improvement Program (CIP) for the City represents the spending plan for infrastructure improvements and other specific large-scale capital purchases, such as major street or park improvements, building construction, and significant facility maintenance or upgrades.

On November 4, 2014, Alameda County voters approved Measure BB, a sales tax measure that replaced the old Measure B program. Alameda County Transportation Commission (ACTC) administers the Measure BB program, which began on April 1, 2015, and ends on March 31, 2045.

Summary

The City of San Leandro is projecting \$4.85M of revenue in FY2024, which represents a 80.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 92.5% or \$47.31M to \$3.84M in FY2024.



Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT PROJECTS FUND	\$3,474,647	\$3,526,652	\$25,323,723	\$4,850,000	\$4,850,000
Total CAPITAL PROJECT FUNDS:	\$3,474,647	\$3,526,652	\$25,323,723	\$4,850,000	\$4,850,000

Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
REVENUE FROM USE OF MONEY & PROPERTY	\$6	\$19	\$933,000	\$0	\$0
CHARGES FOR CURRENT SERVICES	\$14,641	\$8,803	\$50,000	\$25,000	\$25,000



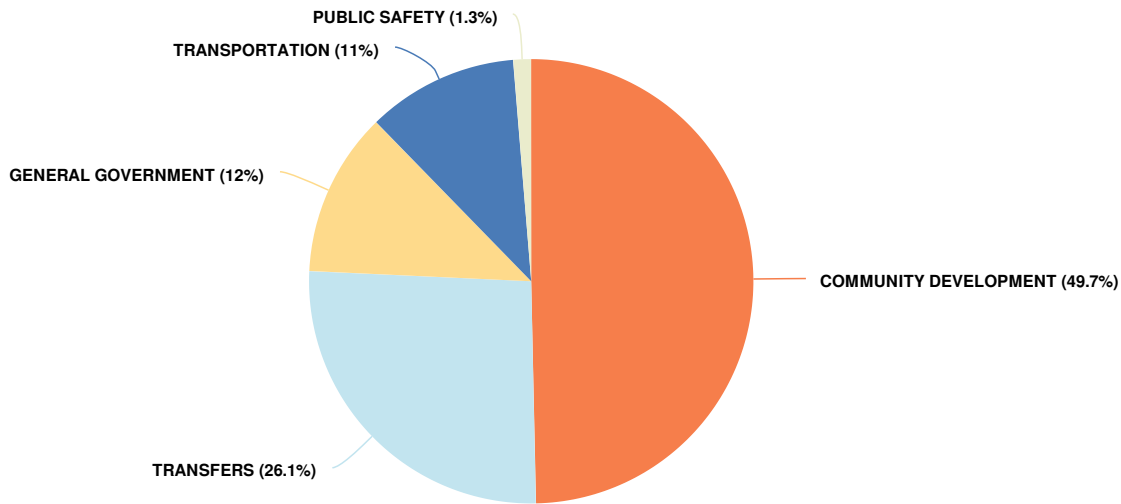
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
OTHER REVENUES	\$0	\$0	\$5,810,000	\$0	\$0
INTERDEPARTMENTAL REVENUES	\$3,460,000	\$3,517,830	\$18,530,723	\$4,825,000	\$4,825,000
Total Revenue Source:	\$3,474,647	\$3,526,652	\$25,323,723	\$4,850,000	\$4,850,000

Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT PROJECTS FUND	\$14,739,028	\$5,924,163	\$51,128,132	\$3,836,562	\$3,924,210
SL HILLSIDE GEOLOGICAL ABATEMENT (GHAD)	\$0	\$0	\$14,265	\$0	\$0
Total CAPITAL PROJECT FUNDS:	\$14,739,028	\$5,924,163	\$51,142,397	\$3,836,562	\$3,924,210

Expenditures by Function

Budgeted Expenditures by Function



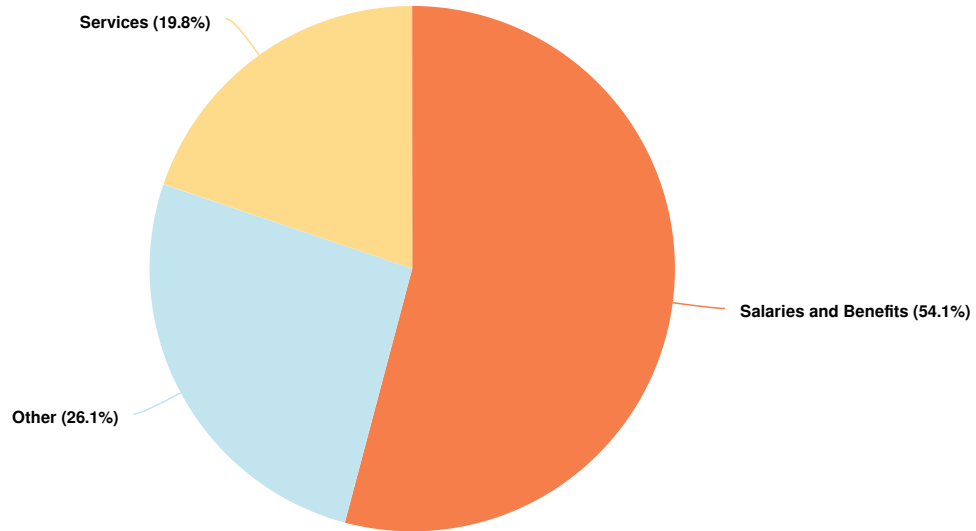
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT	\$1,445,041	\$1,361,291	\$5,314,717	\$459,000	\$300,000
PUBLIC SAFETY	\$114,426	\$29,446	\$857,823	\$50,000	\$0
TRANSPORTATION	\$1,169,894	\$2,275,940	\$17,749,616	\$421,788	\$334,491
COMMUNITY DEVELOPMENT	\$208,138	\$564,203	\$0	\$1,905,774	\$1,939,718
ENTERPRISE OPERATIONS	\$56,896	\$434,624	\$9,662,473	\$0	\$0
RECREATION AND CULTURE	\$6,826,811	\$779,967	\$17,557,767	\$0	\$350,000
TRANSFERS	\$4,917,823	\$478,693	\$0	\$1,000,000	\$1,000,000



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total Expenditures:	\$14,739,028	\$5,924,163	\$51,142,397	\$3,836,562	\$3,924,210

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$705,440	\$566,750	\$0	\$2,077,062	\$2,123,710
Services	\$9,115,683	\$4,828,716	\$51,142,397	\$759,500	\$800,500
Supplies	\$82	\$5	\$0	\$0	\$0
Fixed Assets and Equipment	\$0	\$50,000	\$0	\$0	\$0
Other	\$4,917,823	\$478,693	\$0	\$1,000,000	\$1,000,000
Total Expense Objects:	\$14,739,028	\$5,924,163	\$51,142,397	\$3,836,562	\$3,924,210



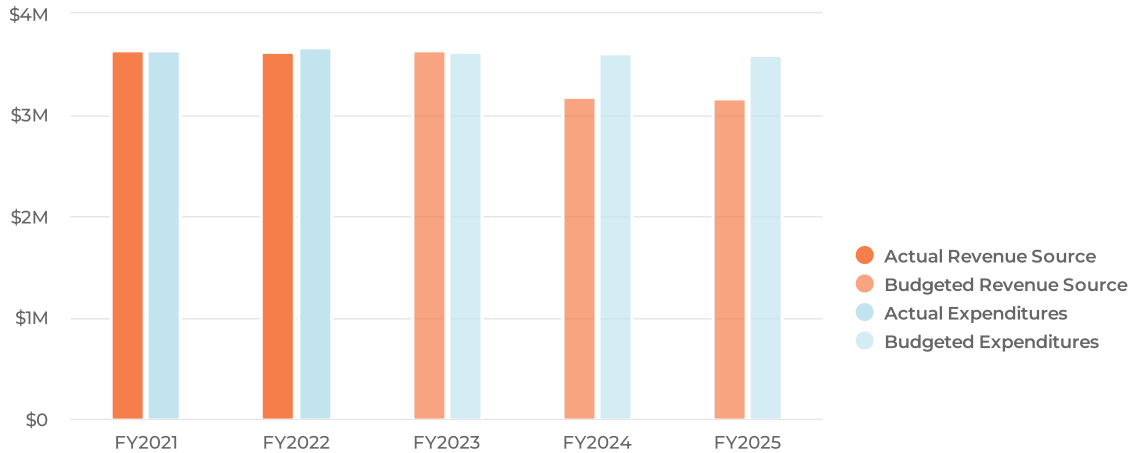


Debt Service Funds

The Debt Service section summarizes the debt service requirements of the City. These obligations represent the annual payment schedule for principal and interest for Capital Improvement Plan projects funded through debt financing. This section also summarizes the City Council authorized loans extended to other funds from the General Fund for capital improvements and equipment purchases.

Summary

The City of San Leandro is projecting \$3.18M of revenue in FY2024, which represents a 12.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$20.48K to \$3.61M in FY2024.



Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
DEBT SERVICE FUNDS					
CHERRYWOOD DEBT	\$470,216	\$460,837	\$465,000	\$5,000	\$5,000
PUBLIC FINANCING AUTHORITY FUND	\$3,176,177	\$3,173,991	\$3,180,376	\$3,173,000	\$3,170,000
Total DEBT SERVICE FUNDS:	\$3,646,393	\$3,634,828	\$3,645,376	\$3,178,000	\$3,175,000

Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
SALES AND OTHER TAXES	\$468,110	\$469,738	\$460,000	\$0	\$0
REVENUE FROM USE OF MONEY & PROPERTY	\$3,178,283	\$3,165,090	\$3,185,376	\$3,178,000	\$3,175,000
Total Revenue Source:	\$3,646,393	\$3,634,828	\$3,645,376	\$3,178,000	\$3,175,000



Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
DEBT SERVICE FUNDS					
CHERRYWOOD DEBT	\$453,485	\$498,344	\$450,687	\$435,000	\$435,138
PUBLIC FINANCING AUTHORITY FUND	\$3,187,884	\$3,181,499	\$3,178,054	\$3,173,261	\$3,169,693
Total DEBT SERVICE FUNDS:	\$3,641,369	\$3,679,843	\$3,628,741	\$3,608,261	\$3,604,830

Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
PUBLIC SAFETY	\$3,187,884	\$3,181,499	\$3,178,054	\$3,173,261	\$3,169,693
TRANSPORTATION	\$453,485	\$498,344	\$450,687	\$435,000	\$435,138
Total Expenditures:	\$3,641,369	\$3,679,843	\$3,628,741	\$3,608,261	\$3,604,830

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Services	\$7,833	\$7,830	\$7,900	\$0	\$0
Other	\$3,633,536	\$3,672,013	\$3,620,841	\$3,608,261	\$3,604,830
Total Expense Objects:	\$3,641,369	\$3,679,843	\$3,628,741	\$3,608,261	\$3,604,830

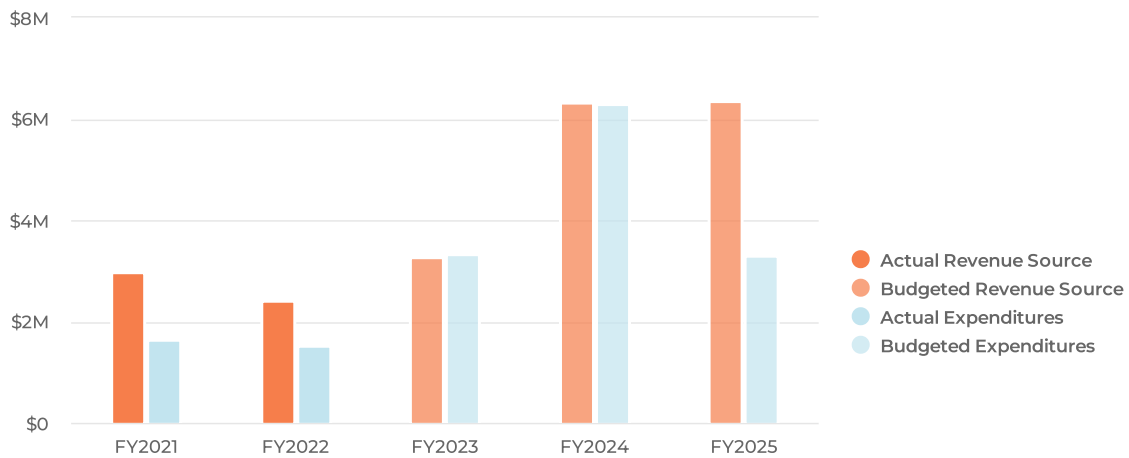


Successor Agency to the Redevelopment Agency Fund

The City of San Leandro serves as the Successor Agency to the Redevelopment Agency and is charged with winding down the affairs of the former Agency and overseeing the payment of enforceable obligations, such as debt service on bonds and contractual obligations. This section provides a brief overview of the enforceable obligation and administrative costs related to the three former redevelopment project areas: the Plaza Project Area, the Joint Project Area, and the West San Leandro/MacArthur Boulevard Project Area, as well as the Successor Agency Debt Service funds. The revenues, expenditures and staff authorized to support these projects are also included in this section displayed as charts and tables. Funding for payment of enforceable obligations and the Successor Agency's administrative allowance will be paid using bi-annual remittances from the County of Alameda via the Redevelopment Property Tax Trust Fund. All fund balances are projected to be zero.

Summary

The City of San Leandro is projecting \$6.33M of revenue in FY2024, which represents a 93.3% increase over the prior year. Budgeted expenditures are projected to increase by 88.6% or \$2.96M to \$6.31M in FY2024.



Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
REDEVELOPMENT AGENCY DEBT FUND	-\$65,265	-\$157,115	\$0	\$0	\$0
REDEVELOPMENT RETIREMENT OBLIGATION FUND	\$3,065,451	\$2,587,652	\$3,264,890	\$6,328,805	\$6,375,000
SUCCESSOR AGENCY-JPA	\$260	\$109	\$10,000	\$0	\$0
Total:	\$3,000,446	\$2,430,646	\$3,274,890	\$6,328,805	\$6,375,000

Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Revenue Source					
PROPERTY TAXES	\$3,098,078	\$2,750,307	\$3,238,290	\$6,303,805	\$6,350,000
REVENUE FROM USE OF MONEY & PROPERTY	-\$97,632	-\$319,661	\$36,600	\$25,000	\$25,000
Total Revenue Source:	\$3,000,446	\$2,430,646	\$3,274,890	\$6,328,805	\$6,375,000

Expenditures by Fund

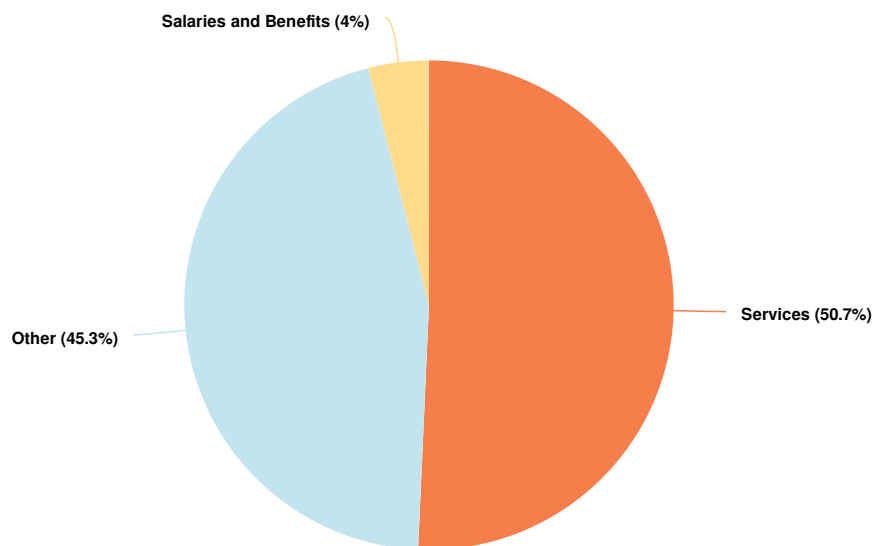
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
REDEVELOPMENT RETIREMENT OBLIGATION FUND	\$1,566,698	\$1,535,074	\$3,343,777	\$6,306,359	\$3,330,911
SUCCESSOR AGENCY-JPA	\$89,456	\$0	\$0	\$0	\$0
Total:	\$1,656,154	\$1,535,074	\$3,343,777	\$6,306,359	\$3,330,911

Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
OTHER AGENCIES	\$1,656,154	\$1,535,074	\$3,343,777	\$6,306,359	\$3,330,911
Total Expenditures:	\$1,656,154	\$1,535,074	\$3,343,777	\$6,306,359	\$3,330,911

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$232,435	\$220,729	\$243,368	\$251,883	\$269,424
Services	\$172,949	\$190,373	\$229,578	\$3,198,389	\$218,840
Fixed Assets and Equipment	\$11,678	\$11,678	\$0	\$0	\$0
Other	\$1,239,093	\$1,112,294	\$2,870,831	\$2,856,086	\$2,842,646
Total Expense Objects:	\$1,656,154	\$1,535,074	\$3,343,777	\$6,306,359	\$3,330,911



DEPARTMENTS



City Manager's Office



The City Manager is appointed by the City Council and serves as the Chief Executive Officer charged with administrative and policy management responsibilities as designated by the City Charter and Municipal Code. The City Manager's duties include direction and supervision of the departments, preparation and administration of the annual budget, as well as planning and implementing key projects.

To carry out these duties and provide critical services, the City Manager employs professional and administrative support staff, including the Assistant City Manager and the Deputy City Managers. The department is organized into six divisions: Administration, Communications, Emergency Preparedness, Recreation and Parks, Risk Management, and Sustainability.

The City Manager Administration Division is responsible for the overall administration and supervision of City activities. The division provides professional staff support and guidance to the City Council. Additionally, the division provides leadership and direction to all City departments on operational matters, manages the City's state and Federal legislative advocacy programs, its parking program, and various committees, including the Community Police Review Board and Independent Police Auditor.

The Communications Division serves as the city's Public Information Officer responsible for all internal and external communications. The division coordinates all social media content created across all city departments. The division also manages the annual State of the City address and any news outlet interviews with Council or the City Manager's Office.

The Emergency Preparedness and Risk Management Division is responsible for ensuring public safety during a man-made or natural emergency event. This includes activating the Emergency Operations Center (EOC) and preparing the community for an emergency through trainings locally and regionally. The Risk Management division manages the city's general liability and safety programs.

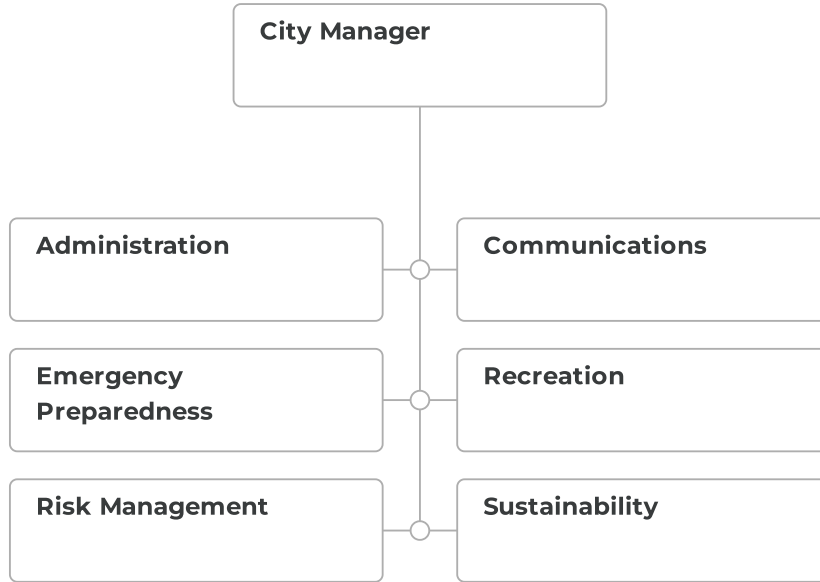
The Sustainability Division manages the city's response to climate change impacts locally, including implementation of the Climate Action Plan. This division leads the city's efforts to mitigate future climate change by updating building codes to "green" building standards, electrifying the city fleet, and installing solar on city facilities. Additionally, this division strives to build resilience to current climate impacts through planting trees to reduce ambient heat and carbon emissions in an urban setting, planning sea level rise strategies, as well as partnering with Emergency Preparedness to organize Resilience Hubs throughout the city. These hubs activate local community groups during an emergency to equitably provide essential resources tailored to the needs of a particular neighborhood within the city.

The department receives funding primarily from the General Fund (010) with partial funding from both the Parking (132) and Self-Insurance (689)

Organizational Chart

The City Manager's Office staffing changes consist of:

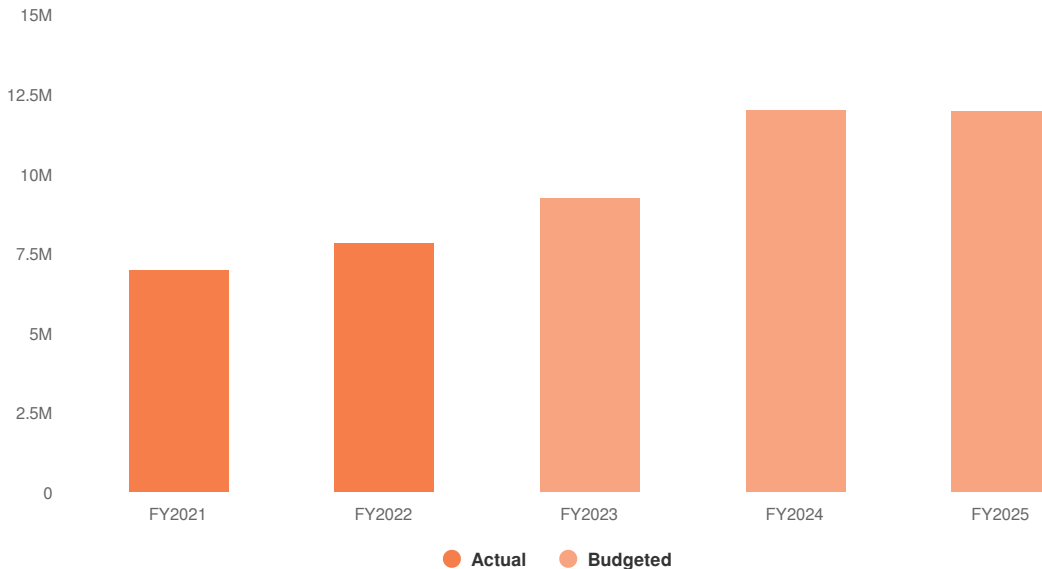
- Analyst: support with special projects and process improvements
- Communications: increase digital outreach efforts
- Risk: bolster staffing to absorb claim volume increases



Expenditures Summary

\$12,035,144 **\$2,769,961**
 (29.90% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual



The City Manager's Office budget changes consist of:

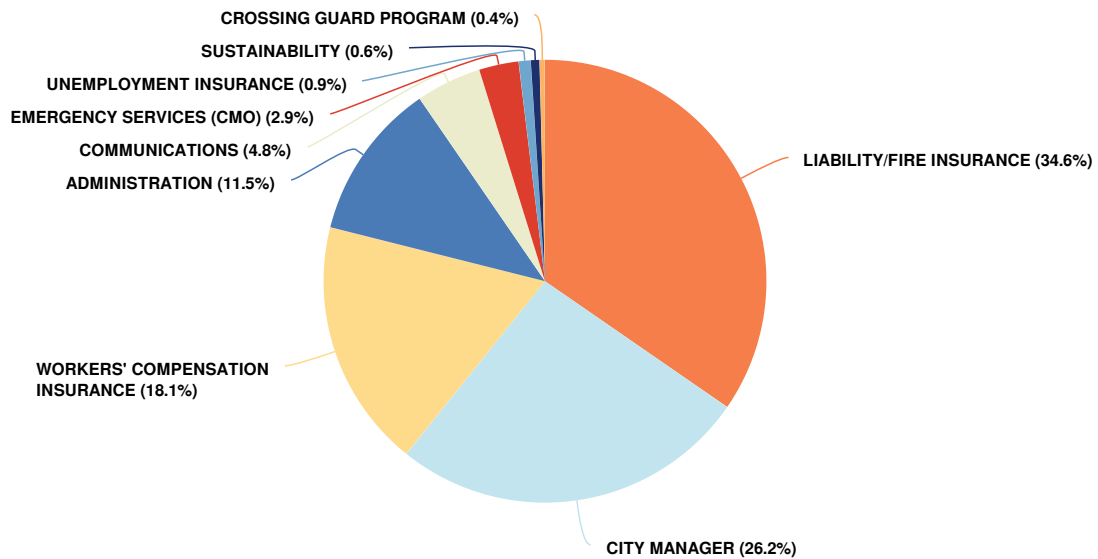
- Increase training budget for professional development
- Increase budget for translation services to expand outreach

Expenditures by Fund

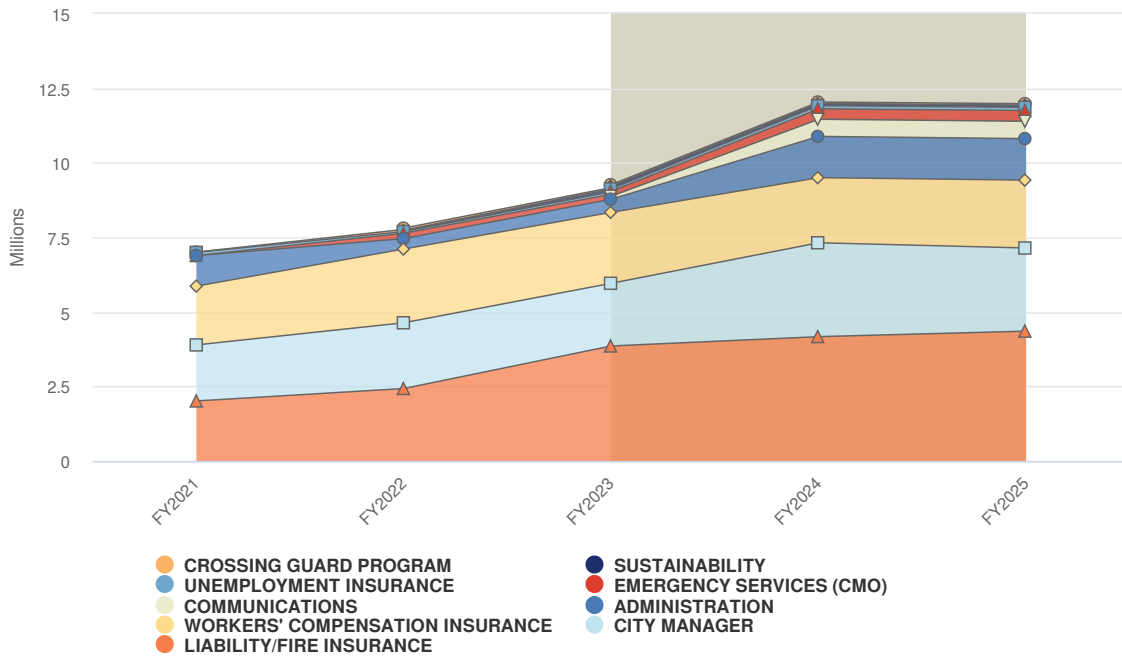
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$1,890,876	\$2,498,609	\$2,510,073	\$4,195,260	\$3,853,617
SELF INSURANCE FUND	\$5,112,035	\$5,309,040	\$6,755,110	\$7,839,884	\$8,125,846
Total:	\$7,002,911	\$7,807,648	\$9,265,183	\$12,035,144	\$11,979,464

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT					
ADMINISTRATION					
CITY MANAGER					
Salaries and Benefits	\$1,428,331	\$1,688,435	\$1,411,805	\$1,807,571	\$1,877,619
Services	\$262,417	\$245,537	\$401,143	\$375,040	\$275,040
Supplies	\$4,470	\$6,887	\$4,642	\$7,100	\$7,600
Fixed Assets and Equipment	\$0	\$1,893	\$0	\$495,450	\$157,700
Other	\$184,040	\$262,122	\$284,521	\$462,973	\$470,078
Total CITY MANAGER:	\$1,879,259	\$2,204,875	\$2,102,111	\$3,148,134	\$2,788,037
CROSSING GUARD PROGRAM					
Services	\$9,448	\$70,697	\$46,000	\$46,000	\$46,000
Total CROSSING GUARD PROGRAM:	\$9,448	\$70,697	\$46,000	\$46,000	\$46,000
EMERGENCY SERVICES (CMO)					
Salaries and Benefits	\$0	\$151,654	\$0	\$148,657	\$160,300
Services	\$0	\$24,871	\$162,755	\$188,948	\$188,958
Supplies	\$0	\$999	\$847	\$2,400	\$1,650
Fixed Assets and Equipment	\$0	\$460	\$1,770		
Other	\$2,169	\$654	\$665	\$9,618	\$9,963

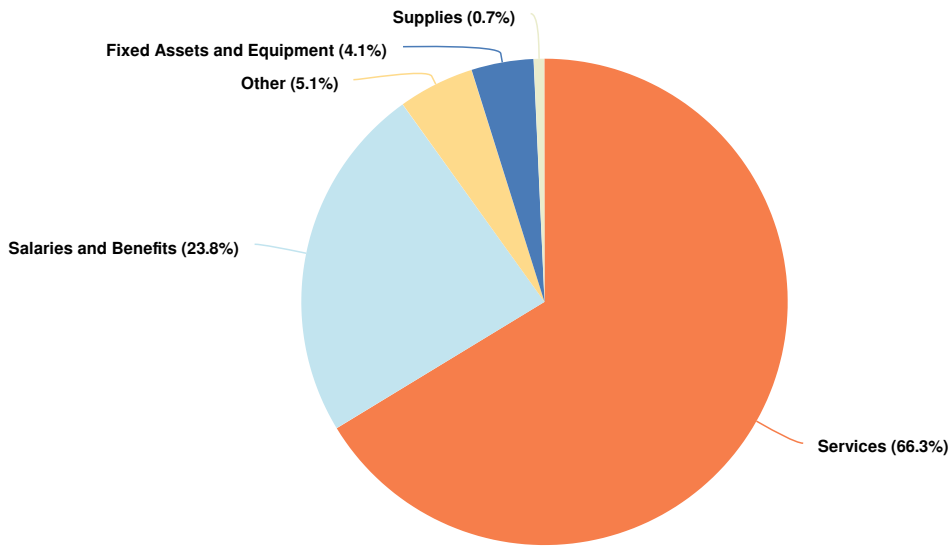


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total EMERGENCY SERVICES (CMO):	\$2,169	\$178,639	\$166,037	\$349,623	\$360,871
SUSTAINABILITY					
Services	\$0	\$42,538	\$91,950	\$57,480	\$57,480
Supplies	\$0	\$1,859	\$3,975	\$16,000	\$16,000
Fixed Assets and Equipment			\$0	\$3,000	\$3,000
Total SUSTAINABILITY:	\$0	\$44,397	\$95,925	\$76,480	\$76,480
COMMUNICATIONS					
Salaries and Benefits			\$0	\$392,313	\$419,520
Services			\$40,000	\$124,710	\$114,710
Supplies			\$54,000	\$58,000	\$48,000
Fixed Assets and Equipment			\$6,000		
Total COMMUNICATIONS:	\$0	\$0	\$100,000	\$575,023	\$582,230
Total ADMINISTRATION:	\$1,890,876	\$2,498,609	\$2,510,073	\$4,195,260	\$3,853,617
SELF INSURANCE FUND					
ADMINISTRATION					
Salaries and Benefits	\$227,229	\$282,886	\$282,456	\$485,009	\$512,980
Services	\$706,463	-\$34,705	\$57,272	\$762,150	\$741,095
Supplies	\$0	\$188	\$113	\$415	\$415
Fixed Assets and Equipment	\$0	\$0	\$130		
Other	\$90,631	\$100,451	\$100,676	\$136,039	\$136,558
Total ADMINISTRATION:	\$1,024,323	\$348,820	\$440,647	\$1,383,613	\$1,391,048
WORKERS' COMPENSATION INSURANCE					
Salaries and Benefits	\$36,896	\$41,608	\$33,969	\$29,122	\$29,694
Services	\$1,934,358	\$2,429,772	\$2,343,462	\$2,154,314	\$2,246,659
Other	\$502	\$1,894	\$1,926		
Total WORKERS' COMPENSATION INSURANCE:	\$1,971,755	\$2,473,274	\$2,379,357	\$2,183,436	\$2,276,353
UNEMPLOYMENT INSURANCE					
Services	\$105,176	\$58,546	\$80,207	\$105,594	\$106,037
Total UNEMPLOYMENT INSURANCE:	\$105,176	\$58,546	\$80,207	\$105,594	\$106,037
LIABILITY/FIRE INSURANCE					
Services	\$2,010,780	\$2,427,689	\$3,851,898	\$4,166,441	\$4,351,608
Supplies	\$0	\$711	\$0	\$800	\$800
Fixed Assets and Equipment			\$3,000		
Total LIABILITY/FIRE INSURANCE:	\$2,010,780	\$2,428,400	\$3,854,898	\$4,167,241	\$4,352,408
Total SELF INSURANCE FUND:	\$5,112,035	\$5,309,040	\$6,755,110	\$7,839,884	\$8,125,846
Total GENERAL GOVERNMENT:	\$7,002,911	\$7,807,648	\$9,265,183	\$12,035,144	\$11,979,464
Total Expenditures:	\$7,002,911	\$7,807,648	\$9,265,183	\$12,035,144	\$11,979,464

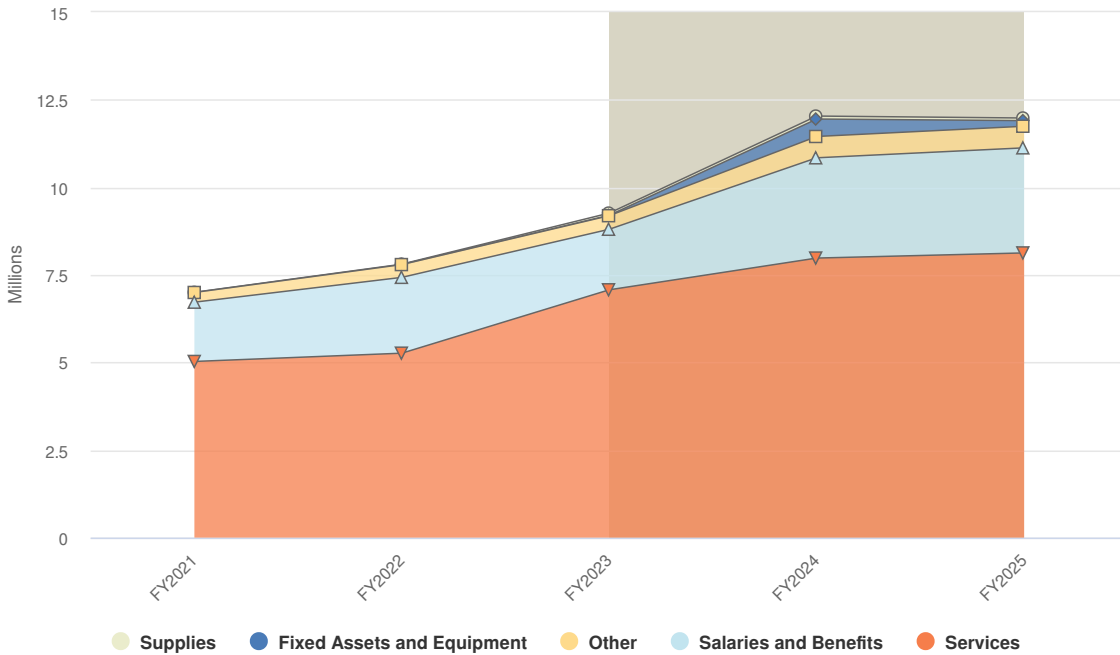


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$1,692,455	\$2,164,583	\$1,728,229	\$2,862,672	\$3,000,113
Services	\$5,028,643	\$5,264,946	\$7,074,687	\$7,980,677	\$8,127,587
Supplies	\$4,470	\$10,645	\$63,577	\$84,715	\$74,465
Fixed Assets and Equipment	\$0	\$2,353	\$10,900	\$498,450	\$160,700
Other	\$277,342	\$365,122	\$387,789	\$608,630	\$616,599
Total Expense Objects:	\$7,002,911	\$7,807,648	\$9,265,183	\$12,035,144	\$11,979,464

Accomplishments

- Reach codes approved: all electric new construction for residential and office commercial + upgraded EV requirements
- Starting development of tree master plan and implementing Treeplotter platform for tracking tree inventory
- Service agreement for EBCE solar battery storage installs on municipal buildings finalized
- EBCE and city CEC grant for 12 EV charger installs at main library approved
- Manor Library Native Garden project launched
- Launch of climate vulnerability assessment and sea level rise strategy development for Tony Lema landfill along shoreline
- Launch of San Leandro resilience hubs initiative with 7 hubs and 2 neighborhoods, advisory committee
- Started Calfire tree grant
- Completed transition of residential and commercial businesses to EBCE Renewable 100 as default electricity rates
- Completed EBCE municipal fleet electrification assessment
- Set up for mandatory SBI383 state reporting
- Successful programming such as climate festival, bike classes with Bike East Bay, Fixit Clinic and Buy Nothing clothing swap, and expansion of Library of Things including portable air monitor



Goals and Objectives

- **Emergency Management Plans:** Update Emergency Operations Plan (EOP) and correlating annexes for specific emergencies. Draft and approve the Local Hazard Mitigation Plan (LHMP) for future funding opportunities.
- **Emergency Operations Center (EOC):** Upgrade Surlene Grant to serve as an alternate EOC and training center. Train staff on changes for all hazards.
- **Emergency Outreach:** Improve digital outreach and in-person outreach reaching a diverse audience through the resilience hubs.
- **Risk:** Improve contracting process with new CSA templates and streamlined insurance processes.
- **Admin:** Improve invoice tracking, payment, and processing.



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Percent of Council priority workplan commitments completed on time	80%	80%
Positive percentage increase in community satisfaction survey (FM3)	5%	5%
Overall city employee engagement increase	5%	5%
Number of trees planted	600	600

Legislative

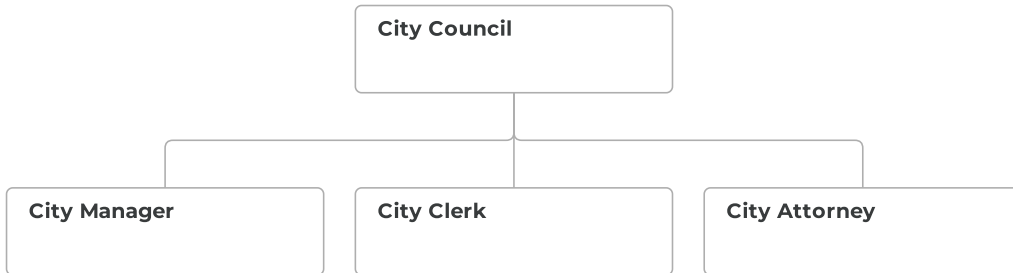


The City Council is the governing body of the City with the authority to adopt and enforce municipal laws and regulations. The City Council includes the Mayor and six Council members. City Council members are nominated by geographical districts and elected at-large, each serving the entire community of San Leandro. The Mayor is nominated and elected at-large. The Mayor and Council members may serve a maximum of two consecutive four-year terms. The Mayor and City Council appoint members of the community to sit on various advisory Boards and Commissions, ensuring that a wide cross-section of the community is represented in City government.

The City Council appoints the City Manager, who serves as the City's chief executive officer. The City Manager appoints all Department Directors and is responsible to the City Council for all operations. The City Council also appoints the City Attorney, who serves as the City's chief legal officer.

In addition to the above duties, the Mayor and City Council members serve on a variety of intergovernmental committees and commissions. This has been of value in not only improving county and regional governance, but also in securing funding for transportation, streetscape rehabilitation, and other important projects. The City Council has also been active in lobbying both state and Federal legislators for funding for City's projects.

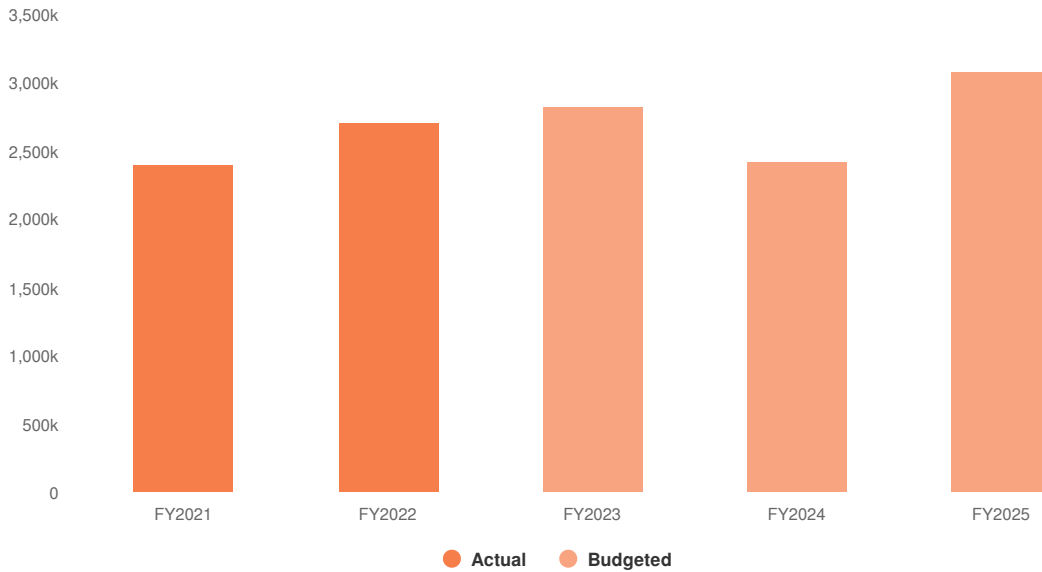
Organizational Chart



Expenditures Summary

\$2,423,389 **-\$408,196**
(-14.42% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual



The Legislative Department budget changes consist of:

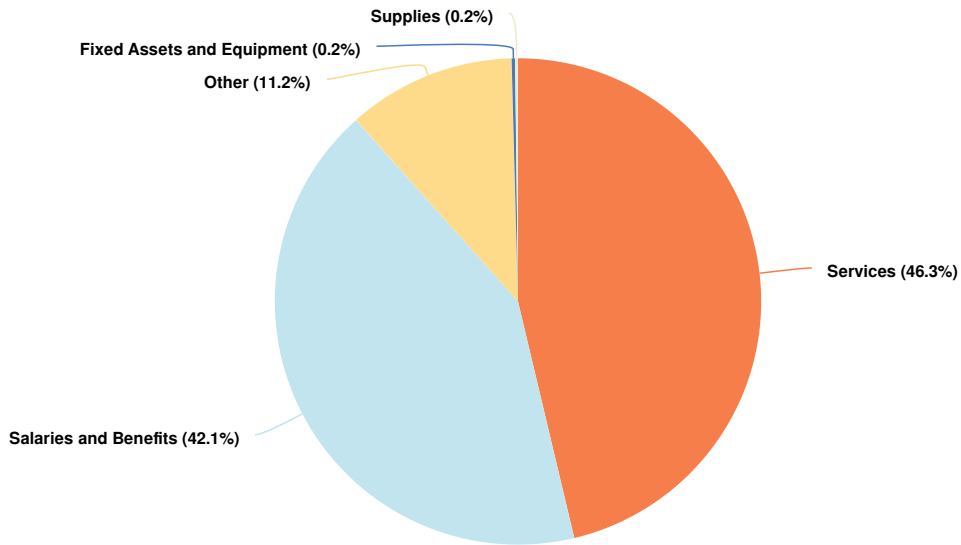
- Staff Technical Development
 - Increase Leader Availability by Mentoring and Coaching
 - Professional Development
 - Increase Capacity for Staff
- Programmatic Efficiencies
 - Create policies and procedures citywide
 - Implement new software for records management, agenda management, and records retention schedule upgrade
 - Create budget cost centers, making budget tracking more efficient

Expenditures by Fund

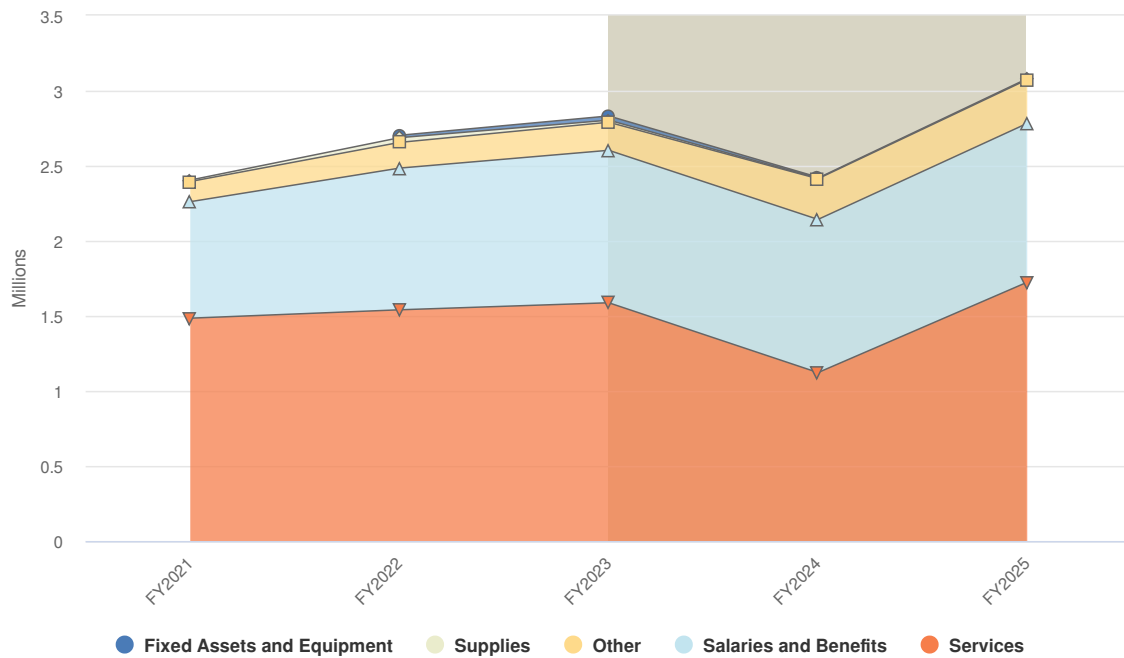
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$2,400,320	\$2,679,011	\$2,757,153	\$2,273,389	\$2,930,355
PUBLIC EDUCATION & GOV'T (PEG)	\$4,073	\$23,765	\$74,432	\$150,000	\$150,000
Total:	\$2,404,392	\$2,702,776	\$2,831,585	\$2,423,389	\$3,080,355

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Proposed	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$776,097	\$943,908	\$1,015,764	\$1,020,381	\$1,058,054
Services	\$1,484,297	\$1,540,143	\$1,587,005	\$1,121,909	\$1,724,174
Supplies	\$9,613	\$31,479	\$13,659	\$4,500	\$6,500
Fixed Assets and Equipment	\$0	\$15,989	\$28,154	\$5,575	\$0
Other	\$134,385	\$171,257	\$187,003	\$271,024	\$291,626
Total Expense Objects:	\$2,404,392	\$2,702,776	\$2,831,585	\$2,423,389	\$3,080,355

Performance Measures

Performance Objective	FY24 Target	FY25 Target
Percent of time Council meeting minutes are docketed for City Council approval within three weeks of meeting date	85%	85%
Percent of time docket information is uploaded on Wednesday by 12:00pm the week prior to the Council meeting on Monday	100%	100%
Percent of time updates to status changes to boards and commissions are made and posted within 48 hours of notification	100%	100%
Number of City Council and Policy Committee meetings attended by City Attorney	160	160



Community Development Department



The **Community Development Department** provides development services and oversees the implementation of the City's economic development and housing programs. The Community Development Department is comprised of five divisions: Building and Safety, Code Enforcement, Economic Development, Housing Services, and Planning Services.

The **Building and Safety Division** oversees the One-Stop Permit Center and manages the building permit application, issuance, and inspection process to ensure compliance with applicable codes. The division is also responsible for administration of the Earthquake Retrofit Program and the Federal Flood Plain Program.

The **Code Enforcement Division** provides regulatory enforcement of City ordinances and codes, including the Community Preservation Ordinance and Zoning Code. Through education and responsive enforcement, the division works with private property owners, residents, and businesses to encourage voluntary compliance.

The **Economic Development Division** is responsible for business retention, attraction, and expansion efforts. Division work supports economic resilience and diversification, local business success, and career pathways for youth and adults. Strategies build on San Leandro's history as a manufacturing center, while reinventing the city as a 21st century workplace. A healthy local economy and jobs are critical to strong commercial and industrial areas, increased housing opportunities, and a firm fiscal foundation for the city. Current efforts are guided by the Economic Development Element of the 2035 General Plan.

The **Housing Services Division** assists with the provision of safe, decent, and affordable housing and suitable living environments. The division administers the City's annual CDBG entitlement grant for use in community development projects serving primarily low-income persons, as well as the City Affordable Housing Trust Fund monies targeted for affordable housing programs and projects. The division administers the Inclusionary Housing Program, Mobile Home Park Rent Stabilization Ordinance, and provides staff support to the Rent Review Board.

The **Planning Services Division manages** Current Planning (development and land use review) and Advance Planning (policy development) efforts in accordance with applicable laws and adopted policy documents, including the General Plan, Zoning Code, and Zoning Map. Development review activities include assisting the public at the Permit Center, processing and reviewing development and land use proposals, administering the California Environmental Quality Act (CEQA), and reviewing building permits and business licenses for zoning compliance. The division conducts special planning studies and policy amendments, as needed, and provides staff support to the Zoning Enforcement Official and Planning Commission/Board of Zoning Adjustments.

Organizational Chart

The Community Development Department staffing changes consist of:

- o New – 3 FTEs
 - ED Project Specialist I
 - Assistant Planner
 - Permits Clerk
- o Upgraded – 3 FTEs
 - Assistant Planner to Associate Planner
 - Code Enforcement Officer to Code Enforcement Officer II
 - Administrative Assistant II (limited duration) to Administrative Specialist III
- o Downgraded – 1 FTE
 - Associate Engineer (underfilled) to Plans Examiner

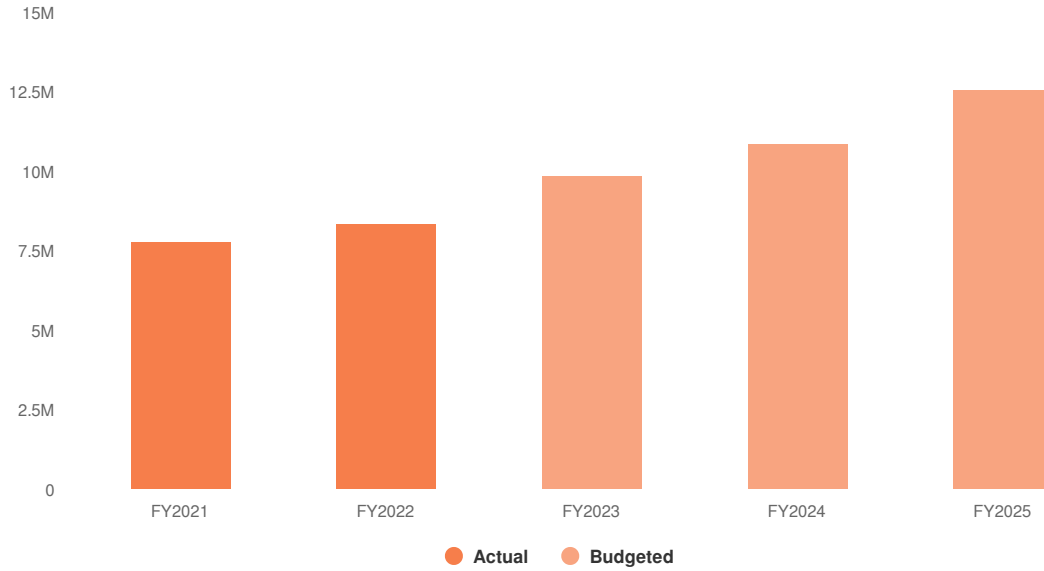


Expenditures Summary

\$10,871,010
\$1,026,520
(10.43% vs. prior year)



Community Development Proposed and Historical Budget vs. Actual



The Community Development budget changes consist of:

- Consultants for service delivery enhancements:
- Building permit plan check (100% cost-recovery)
- Zoning modernization
- Consultants for policy implementation:
- Housing Element implementation
- ED Strategic Plan and implementation
- Grant support

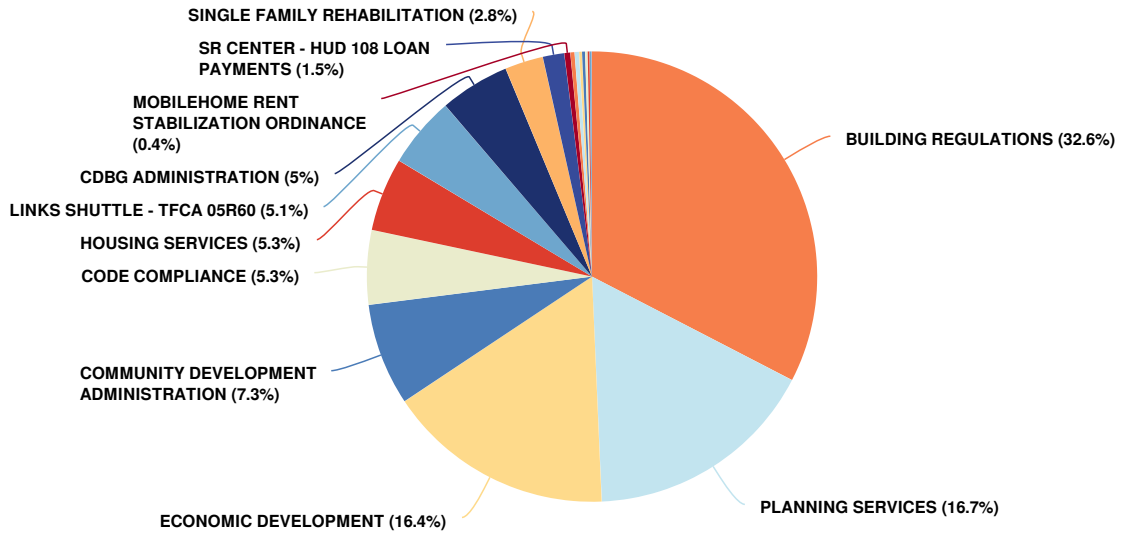
Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$6,402,270	\$6,806,775	\$8,677,575	\$9,380,948	\$11,031,447
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$695,433	\$635,617	\$542,255	\$916,972	\$933,730
HOME FUND	\$13,986	\$9,684	\$9,981	\$15,464	\$16,572
AFFORDABLE HOUSING ASSETS FUND	\$4,487	\$88,179	\$2,999	\$3,500	\$3,500
BUSINESS IMPROVEMENT DISTRICT FUND	\$685,000	\$800,000	\$611,680	\$554,126	\$559,532
Total:	\$7,801,174	\$8,340,255	\$9,844,490	\$10,871,010	\$12,544,781

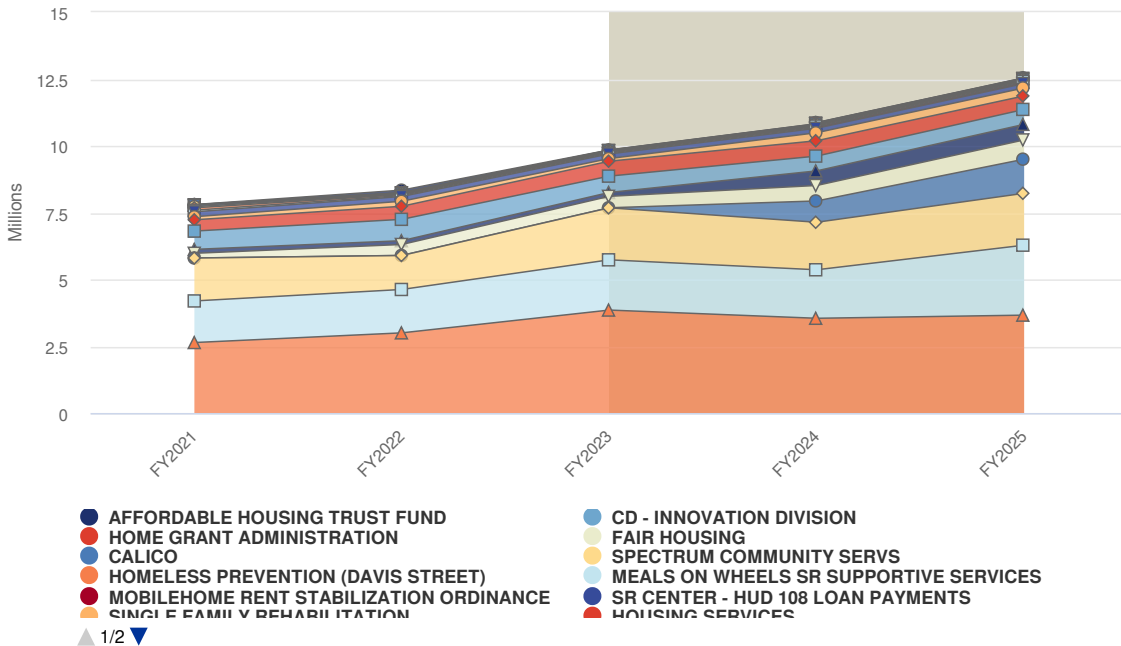


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
TRANSPORTATION					
PUBLIC TRANSIT					
LINKS SHUTTLE - TFCA 05R60					
Services	\$685,000	\$800,000	\$611,680	\$554,126	\$559,532
Total LINKS SHUTTLE - TFCA 05R60:	\$685,000	\$800,000	\$611,680	\$554,126	\$559,532
Total PUBLIC TRANSIT:	\$685,000	\$800,000	\$611,680	\$554,126	\$559,532
Total TRANSPORTATION:	\$685,000	\$800,000	\$611,680	\$554,126	\$559,532
COMMUNITY DEVELOPMENT					
COMMUNITY DEVELOPMENT					
PLANNING SERVICES					
Salaries and Benefits	\$1,257,195	\$1,302,979	\$1,342,438	\$1,336,242	\$1,666,567
Services	\$100,678	\$123,242	\$312,130	\$213,600	\$466,600
Supplies	\$22,502	\$15,662	\$14,469	\$800	\$800
Fixed Assets and Equipment	\$0	\$0	\$1,526		
Other	\$176,065	\$182,007	\$209,541	\$265,131	\$484,410
Total PLANNING SERVICES:	\$1,556,440	\$1,623,889	\$1,880,105	\$1,815,773	\$2,618,377
COMMUNITY DEVELOPMENT ADMINISTRATION					
Salaries and Benefits	\$0	\$187	\$0	\$757,867	\$1,180,440
Services	\$556	\$1,041	\$1,833	\$19,995	\$18,995
Supplies	\$0	\$0	\$71	\$20,000	\$20,000
Other			\$0	\$0	\$57,786
Total COMMUNITY DEVELOPMENT ADMINISTRATION:	\$556	\$1,229	\$1,904	\$797,862	\$1,277,221
ECONOMIC DEVELOPMENT					
Salaries and Benefits	\$461,711	\$623,612	\$582,385	\$712,743	\$761,887
Services	\$1,091,832	\$575,181	\$1,285,387	\$961,704	\$988,787
Supplies	\$392	\$2,460	\$2,565		
Fixed Assets and Equipment	\$0	\$1,168	\$745		
Other	\$53,288	\$69,843	\$75,365	\$103,568	\$191,256
Total ECONOMIC DEVELOPMENT:	\$1,607,223	\$1,272,263	\$1,946,446	\$1,778,015	\$1,941,930
HOUSING SERVICES					
Salaries and Benefits	\$274,430	\$282,521	\$277,874	\$234,388	\$251,450
Services	\$91,036	\$154,572	\$210,542	\$264,500	\$134,500
Supplies	\$705	\$295	\$2,500		
Other	\$55,948	\$51,556	\$66,896	\$75,836	\$119,185
Total HOUSING SERVICES:	\$422,120	\$488,944	\$557,812	\$574,724	\$505,135
CD - INNOVATION DIVISION					
Other	\$3,434	\$10,773	\$10,951	\$14,426	\$14,945



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total CD - INNOVATION DIVISION:	\$3,434	\$10,773	\$10,951	\$14,426	\$14,945
CODE COMPLIANCE					
Salaries and Benefits	\$145,662	\$339,234	\$304,129	\$491,635	\$632,843
Services	\$16,571	\$29,847	\$43,026	\$47,050	\$47,050
Supplies	\$522	\$4,534	\$8,800	\$4,600	\$4,600
Fixed Assets and Equipment	\$0	\$645	\$34,307		
Other	\$12,834	\$36,026	\$37,550	\$35,857	\$36,490
Total CODE COMPLIANCE:	\$175,589	\$410,286	\$427,811	\$579,142	\$720,983
MOBILEHOME RENT STABILIZATION ORDINANCE					
Services				\$43,500	\$43,500
Supplies				\$1,500	\$1,500
Total MOBILEHOME RENT STABILIZATION ORDINANCE:	\$0	\$0	\$0	\$45,000	\$45,000
Total COMMUNITY DEVELOPMENT:	\$3,765,362	\$3,807,384	\$4,825,029	\$5,604,941	\$7,123,591
CONSTRUCTION/ENGINEERING/ENFORCEMENT					
BUILDING REGULATIONS					
Salaries and Benefits	\$1,578,141	\$1,916,660	\$2,247,743	\$1,900,453	\$1,741,784
Services	\$713,746	\$643,928	\$1,116,673	\$1,063,400	\$813,400
Supplies	\$4,621	\$21,998	\$20,097	\$20,000	\$23,000
Fixed Assets and Equipment	\$459	\$7,751	\$28,608		
Other	\$339,941	\$409,053	\$439,425	\$561,098	\$1,084,301
Total BUILDING REGULATIONS:	\$2,636,908	\$2,999,391	\$3,852,546	\$3,544,950	\$3,662,485
Total CONSTRUCTION/ENGINEERING/ENFORCEMENT:	\$2,636,908	\$2,999,391	\$3,852,546	\$3,544,950	\$3,662,485
CDBG					
CDBG ADMINISTRATION					
Salaries and Benefits	\$143,592	\$131,487	\$129,759	\$537,151	\$573,479
Services	\$3,245	\$9,400	\$15,000	\$8,500	\$8,500
Total CDBG ADMINISTRATION:	\$146,838	\$140,887	\$144,759	\$545,651	\$581,979
HOME GRANT ADMINISTRATION					
Salaries and Benefits	\$13,986	\$9,684	\$9,981	\$15,464	\$16,572
Total HOME GRANT ADMINISTRATION:	\$13,986	\$9,684	\$9,981	\$15,464	\$16,572
AFFORDABLE HOUSING TRUST FUND					
Services	\$4,487	\$47,924	\$2,999	\$3,500	\$3,500
Fixed Assets and Equipment	\$0	\$40,255	\$0		
Total AFFORDABLE HOUSING TRUST FUND:	\$4,487	\$88,179	\$2,999	\$3,500	\$3,500
FAIR HOUSING					

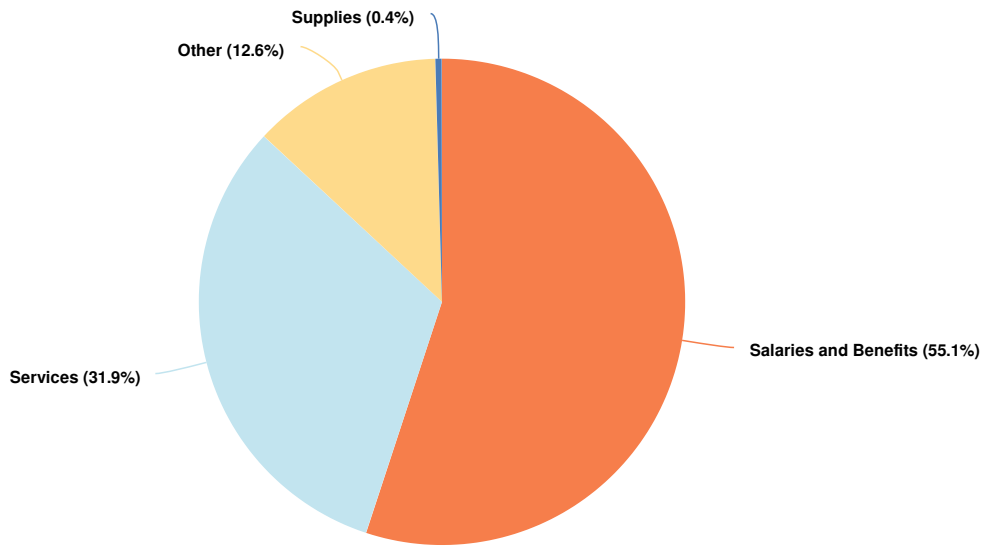


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Services	\$10,000	\$10,000	\$10,000	\$20,000	\$20,000
Total FAIR HOUSING:	\$10,000	\$10,000	\$10,000	\$20,000	\$20,000
CALICO					
Services	\$47,789	\$23,344	\$22,552	\$22,552	\$22,552
Total CALICO:	\$47,789	\$23,344	\$22,552	\$22,552	\$22,552
HOMELESS PREVENTION (DAVIS STREET)					
Services	\$89,481	\$35,000	\$33,812	\$33,812	\$33,812
Total HOMELESS PREVENTION (DAVIS STREET):	\$89,481	\$35,000	\$33,812	\$33,812	\$33,812
SPECTRUM COMMUNITY SERVS					
Services	\$43,127	\$24,909	\$24,064	\$24,064	\$24,064
Total SPECTRUM COMMUNITY SERVS:	\$43,127	\$24,909	\$24,064	\$24,064	\$24,064
MEALS ON WHEELS SR SUPPORTIVE SERVICES					
Services	\$60,040	\$35,000	\$33,812	\$33,812	\$33,812
Total MEALS ON WHEELS SR SUPPORTIVE SERVICES:	\$60,040	\$35,000	\$33,812	\$33,812	\$33,812
SR CENTER - HUD 108 LOAN PAYMENTS					
Other	\$182,972	\$178,246	\$173,257	\$168,136	\$162,882
Total SR CENTER - HUD 108 LOAN PAYMENTS:	\$182,972	\$178,246	\$173,257	\$168,136	\$162,882
SINGLE FAMILY REHABILITATION					
Services	\$42,399	\$43,500	\$28,000	\$150,000	\$150,000
Other	\$72,787	\$144,731	\$72,000	\$150,000	\$150,000
Total SINGLE FAMILY REHABILITATION:	\$115,186	\$188,231	\$100,000	\$300,000	\$300,000
Total CDBG:	\$713,905	\$733,480	\$555,236	\$1,166,992	\$1,199,173
Total COMMUNITY DEVELOPMENT:	\$7,116,174	\$7,540,255	\$9,232,810	\$10,316,884	\$11,985,249
Total Expenditures:	\$7,801,174	\$8,340,255	\$9,844,490	\$10,871,010	\$12,544,781

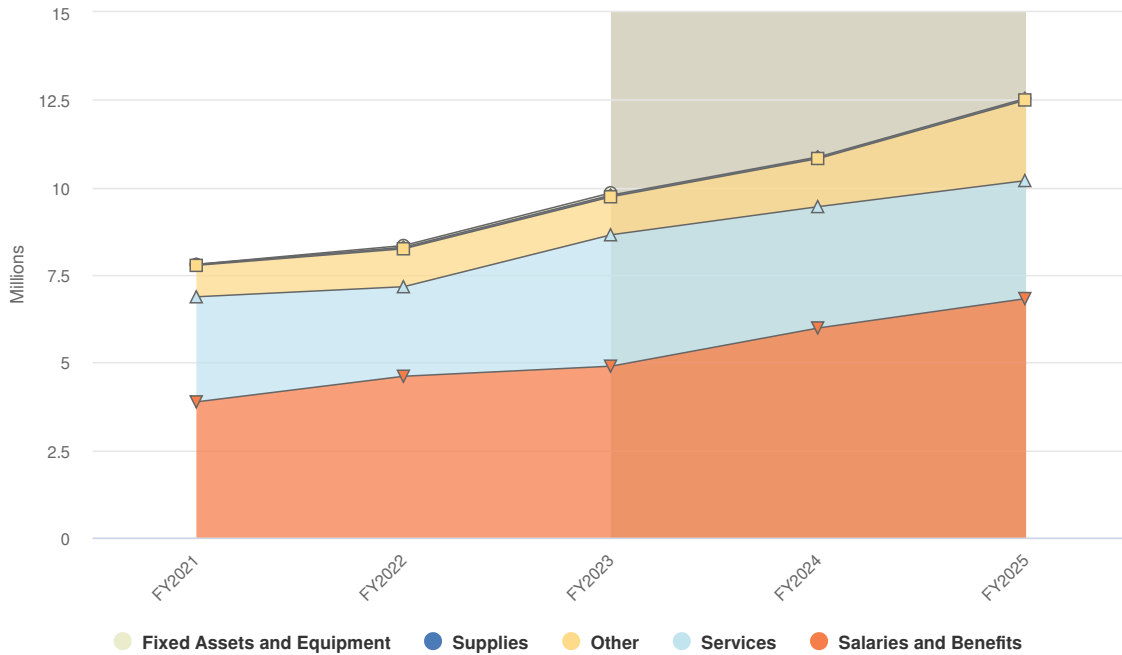


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
------	---------------	---------------	-----------------	-----------------	-----------------



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$3,874,717	\$4,606,365	\$4,894,309	\$5,985,943	\$6,825,021
Services	\$2,999,987	\$2,556,887	\$3,751,509	\$3,464,115	\$3,368,604
Supplies	\$28,742	\$44,948	\$48,501	\$46,900	\$49,900
Fixed Assets and Equipment	\$459	\$49,819	\$65,186	\$0	\$0
Other	\$897,269	\$1,082,235	\$1,084,985	\$1,374,052	\$2,301,256
Total Expense Objects:	\$7,801,174	\$8,340,255	\$9,844,490	\$10,871,010	\$12,544,781



Accomplishments

- Processed and inspected a high volume of planning entitlement and building permit applications, including 85 new planning entitlements and over 4,100 building permits as of March 2023.
- Implemented the COVID-19 Recovery Plan, including commercial relief grants, small business technical assistance, rental assistance, emergency residential rental assistance, and two-year extension of entitled housing projects;
- Entered into a purchase and sale agreement to acquire the Nimitz Motel for proposed renovation into an interim homeless navigation center/shelter and conversion into permanent supportive housing for the homeless.
- Awarded \$7 million of Measure A-1 and City Low Mod Housing Asset Funds to Abode Communities for a 72-unit affordable housing project.
- Entitled Monarch Bay Shoreline Development Public Private Partnership Project and established Community Facilities District (CFD) to fund ongoing maintenance and services. Completed land sale and initiated leases in December 2022.
- Adopted Objective Design Standards for Multi-Family and Mixed-Use Development with particular focus on transit corridors to address changes in state law and provide greater predictability in the development review process.
- Adopted the 2023-2031 Housing Element Update and obtained State Housing and Community Development certification in February 2022. Adopted related amendments to the General Plan Land Use Element and a new Environmental Justice Element pursuant to SB 1000. Related Zoning Code and Map Amendments were also adopted to remove barriers to housing production and facilitate development of housing near transit, in alignment with sustainability goals.
- Adopted 2022 Building Standards Codes and Local Amendments that include 'Reach' Codes for all-electric new construction (with limited exceptions based on industry feasibility) and increased electric vehicle charging infrastructure.
- Completed a major overhaul of the Accela permitting software to improve process and allow for all-digital permit review that provides for easier online submittals, increased transparency for customers, efficient intake, routing, plan review and issuance of permits, and improved reporting capabilities.
- Passed FEMA Community Rating System audit and maintained rating, saving businesses and residents approximately 10% on flood insurance.
- Initiated "Soft Story" program feasibility study to address construction vulnerable to seismic events.
- Worked with the San Leandro Chamber of Commerce to expand programming and services to businesses, including expansion of the local job fair, participation in career fairs, continuation of successful small business week, manufacturing week and San Leandro by Design events, and initiation of the first-ever San Leandro Restaurant Week.
- Provided over \$211,000 in forgivable loans to 8 businesses through the Commercial Rehabilitation Program.
- Sold approximately 1.2 acres of City- and Successor Agency-owned land for a future multi-family development (Town Hall Square) at Davis Street and E. 14th Street, advancing the Downtown Transit-Oriented Development (TOD).
- Supported the transformation of the area surrounding the Bay Fair BART station into a TOD through property owner and partner agency coordination and a grant-funded evaluation of necessary infrastructure phasing and financing to support future development. Provided additional environmental clearance for future development through the Housing Element Environmental Impact Report (EIR).



Goals and Objectives

- Implement the 2023-2031 Housing Element and address Council Priorities related to homelessness and housing production by:
 - Acquiring the Nimitz Motel for renovation into an interim homeless navigation center/shelter and longer-term conversion into permanent supportive housing for the homeless.
 - Enhancing renter protections by exploring and developing Rent Control and Just Cause Ordinances and amending the existing Mobilehome Rent Stabilization Ordinance.
 - Preparing market feasibility analysis and evaluating Development Impact Fees and Inclusionary Zoning Ordinance requirements.
 - Analyzing parking standards and preparing a Transportation Demand Management policy.
 - Preparing housing studies, including: local Preference / Disparate Impact Study, Multifamily Rental Housing Rehab and Rental Assistance Needs Analyses, and Fair Housing Audit Assessment Report.
- Make meaningful improvements to processes and service delivery by:
 - Enhancing staffing levels to provide enhanced customer service and more efficient and effective development review services.
 - Improving development support services to encourage business and development in San Leandro, including permit modernization and regulatory streamlining.
 - Converting paper records to a digital format for enhanced efficiency and transparency.
 - Engaging consultants, as appropriate, to evaluate and recommend improvements to current processes.



- Enhance public safety and quality of life through:
 - Completing a Soft Story Ordinance, which will include enhanced regulations and assistance programs for seismically weak multi-unit housing.
 - Migrating to a new Mobile 311 Application to receive community inquiries and concerns.
 - Updating Code Enforcement job specifications and recruiting experienced officers to improve service delivery and responsiveness.
 - Evaluating a potential Rental Housing Inspection Program, which will provide renter protections and provide inspections mandated per State Assembly Bill AB838.
 - Continuing to partner with the Chamber of Commerce, Downtown Community Benefit District (SLIA), property owners and business partners to support improved cleanliness, safety and physical improvements in downtown and at neighborhood shopping centers.
- Advanced projects and programs promoting sustainable economic development, including transforming San Leandro into a center for innovation by:
 - Preparing and implementing an Economic Development Strategic Plan to increase economic activity to support civic services and identify and respond to challenges that limit business development.
 - Completing federal stimulus-funded (ARPA) recovery programs, including business facilities grants, technical assistance training, and shop local initiatives.
 - Supporting strategic development projects to bring long-term sales and property tax base, housing, jobs, and retail services to the community, including the Bay Fair TOD, Downtown TOD, Kaiser North, and Shoreline sites.



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Issue consolidated comments on permit applications within 30 days of submission	70%	70%
Inspect new Mobile 311 requests within 3 weeks of submission	75%	75%
Review f Business License applications within one week of submission	50%	50%

Engineering and Transportation Department



The Engineering and Transportation Department provides engineering related services for the City's public infrastructure. To carry out these duties, the Engineering and Transportation Department is comprised of five divisions: Administrative Services, Project Development, Land Development, Inspection, and Transportation.

The Administrative Services Division is responsible for the administration and management of the department, as well as the City's Community Workforce Agreement and its real property. The division oversees purchasing/contracts as well as the Department's personnel functions and provides fiscal and grant management for the Department and the CIP program. The Division also coordinates the Facilities and Transportation and Bicycle Pedestrian Advisory Committees.

The Project Development Division provides the management and administrative direction of all engineering services required for developing and contracting public improvements and provides engineering-related support services to other City departments. The division is responsible for the pavement management program. This division implements the capital improvement program and administers related construction contracts. Projects are designed by City staff or by contract engineering services.

The Land Development Division provides the review and permit issuance of all private land development projects, including land subdivision projects, works side by side with the Community Development Department, and reviews and issues permits for construction within the public right-of-way for several public agencies, utility companies, and contractors. The division contracts out its survey and mapping services to support the City's capital improvement projects, subdivision maps, plat and legal description review for private developments, and for other City department mapping needs. Finally, the division manages the City's Impact Fee program, the Heron Bay Maintenance Assessment District budget, and acts as Code Enforcement Officer to address Muni Code violations within the public right-of-way.

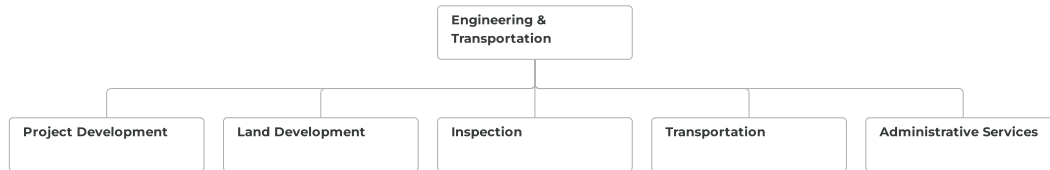
The Inspection Division provides on-site inspection of public improvements constructed by both private and public projects, as well as utility work in the public right of way and civil work on private property. This division is responsible for ensuring that work meets city requirements and that the public can safely travel through construction zones. This division assists with management of public construction projects.

The Transportation Division provides traffic engineering and transportation planning services. The division is responsible for the review of traffic aspects for all city and private development projects, identification of future transportation needs, and planning for future transportation improvements. The division manages the Neighborhood Traffic Calming Program and is responsible for the design of traffic safety improvements, and analysis of existing traffic conditions to determine appropriate safety improvements. The division advocates and applies for grant funding, and provides engineering assistance, review, and direction on public and private improvement projects that are not directly funded by the City.

Organizational Chart

The Engineering and Transportation Department staffing changes consist of:

- o New – 2 FTEs
 - Construction Inspector – 1 FTE, limited duration
 - Senior Engineering Aide – 1 FTE, limited duration
- o Conversion – 4 FTEs
 - Associate Engineer – 2 FTEs
 - Assistant Engineer – 2 FTEs
- o Upgrade – 1 FTE
 - Limited duration Administrative Assistant III to Management Analyst I



Expenditures Summary

\$13,929,916 **\$6,972,931**
(100.23% vs. prior year)



Engineering and Transportation Proposed and Historical Budget vs. Actual



The Engineering and Transportation Department budget changes consist of:

- Consultant services as needed for staff augmentation

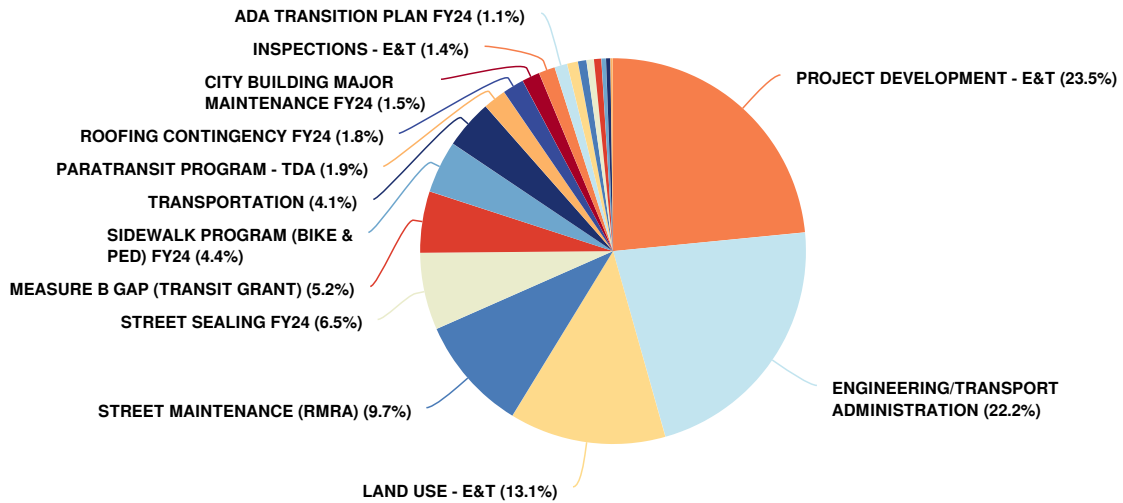
Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$3,216,621	\$4,433,168	\$4,443,577	\$7,037,903	\$5,903,516
STREET/TRAFFIC IMPROVEMENTS (DFSI) FUND	\$11,530	\$11,530	\$11,530	\$16,101	\$116,101
PARK DEVELOPMENT FEE FUND	\$17,950	\$17,950	\$17,950	\$25,066	\$25,066
MEASURE BB	\$62,166	\$0	\$40,570	\$1,100,000	\$3,600,000
GAS TAX FUND (SECTION 2103)	\$20,690	\$20,690	\$20,690	\$28,892	\$28,892
VEHICLE REGISTRATION FEES (STREETS/ROAD)					\$200,000
MEASURE B/ACTIA FUND	\$153,860	\$71,514	\$111,786	\$56,652	\$56,652
HERON BAY FUND	\$163,824	\$0	\$66,000	\$54,000	\$56,700
SPECIAL GRANTS FUND	\$628,213	\$0	\$596,110	\$141,443	\$75,000
SB1	\$0	\$960,232	\$797,189	\$1,346,774	\$2,399,274
MEASURE BB - BIKE AND PED	\$0	\$70,194	\$0	\$300,000	\$550,000
MEASURE BB - PARATRANSIT	\$0	\$562,928	\$514,681	\$568,458	\$570,915
MEASURE B - PARATRANSIT	\$0	\$163,901	\$336,903	\$418,065	\$426,064
CAPITAL IMPROVEMENT PROJECTS FUND	\$0	\$0	\$0	\$2,836,562	\$2,924,210
Total:	\$4,274,853	\$6,312,107	\$6,956,985	\$13,929,916	\$16,932,389

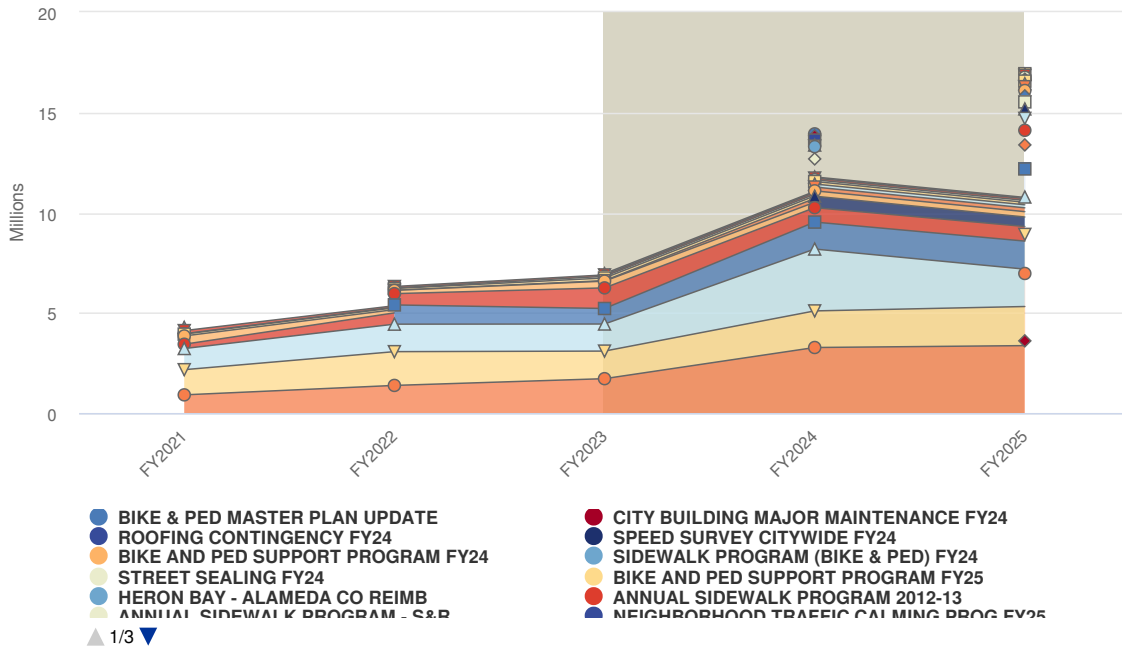


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



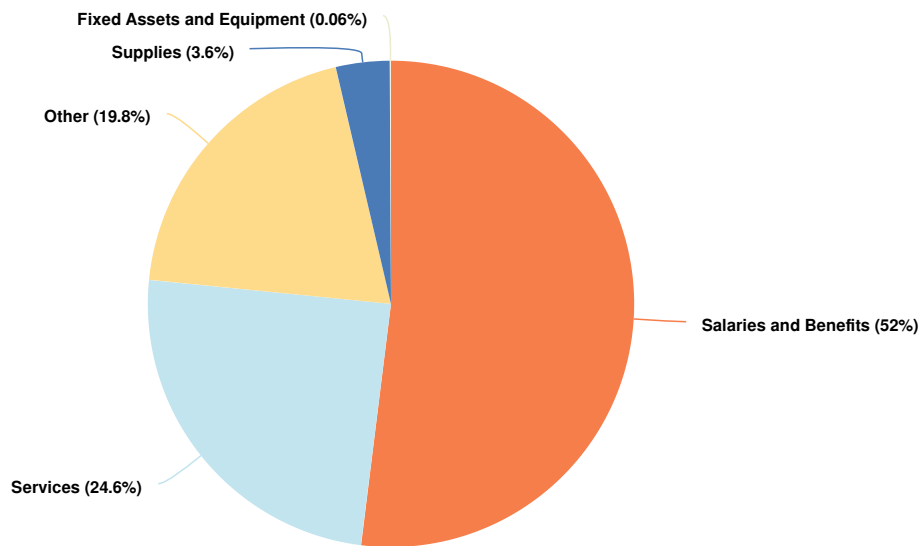
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT					
BUILDING MAINTENANCE					
CITY BUILDING MAJOR MAINTENANCE FY24				\$209,000	
ROOFING CONTINGENCY FY24				\$250,000	
ROOFING CONTINGENCY FY25					\$300,000
Total BUILDING MAINTENANCE:	\$0	\$0	\$0	\$459,000	\$300,000
Total GENERAL GOVERNMENT:	\$0	\$0	\$0	\$459,000	\$300,000
PUBLIC SAFETY					
CAPITAL IMPROVEMENTS					
SPEED SURVEY CITYWIDE FY24				\$50,000	
Total CAPITAL IMPROVEMENTS:				\$50,000	
Total PUBLIC SAFETY:				\$50,000	
TRANSPORTATION					
STREETS AND HIGHWAYS					
STREET MAINTENANCE (RMRA)	\$0	\$960,232	\$775,189	\$1,346,774	\$1,399,274
Total STREETS AND HIGHWAYS:	\$0	\$960,232	\$775,189	\$1,346,774	\$1,399,274
PUBLIC TRANSIT					
PARATRANSIT PROGRAM - TDA	\$413,344	\$163,901	\$336,903	\$267,362	\$267,362
MEASURE B GAP (TRANSIT GRANT)	\$214,868	\$562,928	\$1,028,091	\$719,161	\$729,617
ANNUAL SIDEWALK PROGRAM 2012-13	\$154,828	\$70,194	\$71,216	\$85,894	\$92,246
BIKE & PED MASTER PLAN UPDATE	\$0	\$0	\$0	\$100,000	\$0
ADA TRANSITION PLAN FY24				\$150,000	\$150,000
BIKE AND PED SUPPORT PROGRAM FY24				\$30,000	
BIKE AND PED SUPPORT PROGRAM FY25					\$30,000
SIDEWALK PROGRAM (BIKE & PED) FY24				\$611,443	
SIDEWALK PROGRAM (BIKE & PED) FY25					\$595,000
Total PUBLIC TRANSIT:	\$783,041	\$797,023	\$1,436,209	\$1,963,860	\$1,864,225
CAPITAL IMPROVEMENTS					
ANNUAL SIDEWALK PROGRAM - S&R	\$20,628	\$30,944	\$82,700	\$85,894	\$92,246
CIP INTERNAL SERVICE CHARGES	\$90,740	\$90,740	\$131,310	\$126,711	\$126,711
NEIGHBORHOOD TRAFFIC CALMING PROG FY25					\$100,000
STREET OVERLAY/REHABILITATION FY25					\$1,200,000
STREET SEALING FY24				\$900,000	
STREET SEALING FY25					\$3,600,000
Total CAPITAL IMPROVEMENTS:	\$111,368	\$121,684	\$214,010	\$1,112,605	\$5,118,957
Total TRANSPORTATION:	\$894,409	\$1,878,940	\$2,425,408	\$4,423,239	\$8,382,455
COMMUNITY DEVELOPMENT					



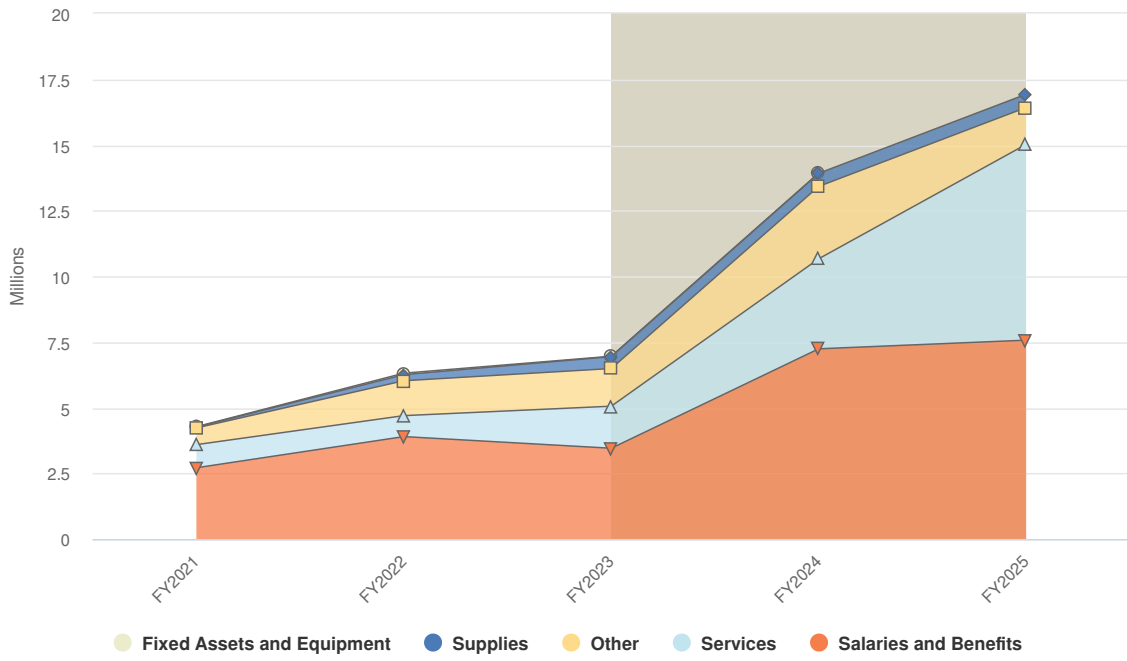
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
CONSTRUCTION/ENGINEERING/ENFORCEMENT					
PROJECT DEVELOPMENT - E&T	\$905,063	\$1,376,130	\$1,713,190	\$3,268,447	\$3,362,370
LAND USE - E&T	\$1,256,447	\$1,685,089	\$1,375,899	\$1,826,190	\$1,951,063
INSPECTIONS - E&T	\$0	\$634	\$25,624	\$189,875	\$191,881
ENGINEERING/TRANSPORT ADMINISTRATION	\$1,055,111	\$1,371,314	\$1,350,864	\$3,087,224	\$1,865,415
HERON BAY - ALAMEDA CO REIMB	\$163,824	\$0	\$66,000	\$54,000	\$56,700
TRANSPORTATION	\$0	\$0	\$0	\$571,941	\$472,505
Total CONSTRUCTION/ENGINEERING/ENFORCEMENT:	\$3,380,444	\$4,433,168	\$4,531,577	\$8,997,677	\$7,899,934
Total COMMUNITY DEVELOPMENT:	\$3,380,444	\$4,433,168	\$4,531,577	\$8,997,677	\$7,899,934
RECREATION AND CULTURE					
PARKS					
CITY PARK/OPEN SPACE MAJOR MAINT FY25					\$350,000
Total PARKS:					\$350,000
Total RECREATION AND CULTURE:					\$350,000
Total Expenditures:	\$4,274,853	\$6,312,107	\$6,956,985	\$13,929,916	\$16,932,389

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

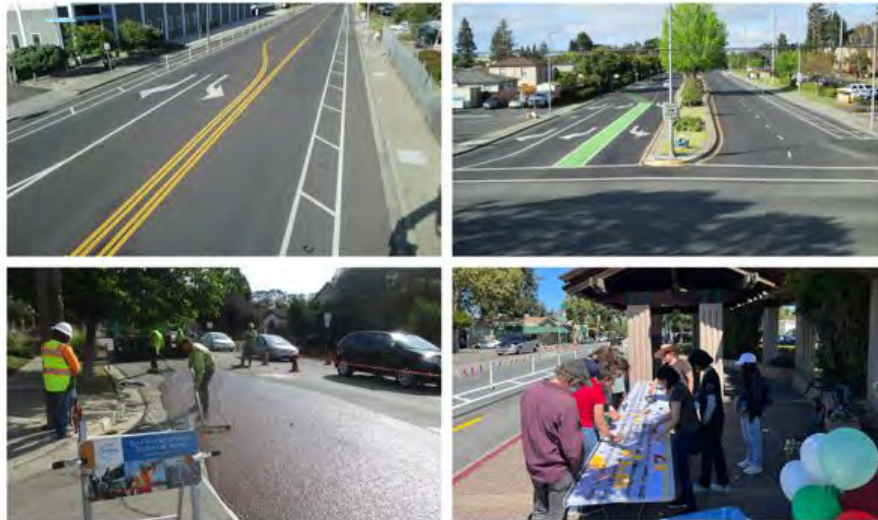


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$2,711,464	\$3,898,085	\$3,455,074	\$7,239,949	\$7,568,913
Services	\$879,812	\$797,671	\$1,600,001	\$3,427,574	\$7,454,491
Supplies	\$33,438	\$231,627	\$453,127	\$498,622	\$505,322
Fixed Assets and Equipment	\$14,097	\$56,402	\$14,809	\$9,000	\$0
Other	\$636,043	\$1,328,323	\$1,433,974	\$2,754,771	\$1,403,663
Total Expense Objects:	\$4,274,853	\$6,312,107	\$6,956,985	\$13,929,916	\$16,932,389

Accomplishments

- o Processed 910 encroachment permits, 73 planning applications, 6 grading permits, and 8 map applications.
- o Completed construction of pedestrian signals or signal upgrades at the intersections of Davis Street and Carpentier Avenue and East 14th Street and Joaquin Avenue (supports Council Goal D).
- o Completed safety improvements to the Washington Ave intersection and Halcyon Drive at-grade crossing with the Union Pacific Railroad tracks as well as pedestrian safety enhancements on Alvarado Street and Davis Street for the at-grade rail crossings (supports Council Goal D).
- o Engaged the community in the Crosstown Corridors Class IV Study and implement demonstration projects on both Bancroft Avenue and Williams Street (supports Bike and Ped Master plan).
- o Approved Crosstown Corridors IV Study along Bancroft Avenue and Williams Street.
- o Installed 13.9 centerline miles of street pavement seal.
- o Installed 7.0 centerline miles of street pavement rehabilitation.
- o Adopted Vision Zero as the City's transportation safety policy.
- o Adopted the 2021 Local Roadway Safety Plan.



Goals and Objectives

- Update the Bicycle and Pedestrian Master Plan
- Update the Citywide Speed Survey
- Complete Marina Boulevard Adaptive Project
- Spend 90% of funds allocated for road repair within 30 months of appropriation (supports council priority to improve road condition)
- Deliver 75% of projects with soft costs less than average per table 3-6 of California CIP Benchmarking Study. <https://eng.lacity.org/camb> (<https://eng.lacity.org/camb>), (supports council goal D)
- Process 70% of Encroachment permits within 6 weeks of application. (supports council goal B)
- Act on 90% of 311 requests within 8 weeks of submission. (supports council goal D)
- Complete 100% of sidewalk repairs within 30 months of signed agreement with property owner (supports council goal D)
- Process and review 80% of Land Development permit applications within 4 weeks for each submittal and issue permits by the 4th submittal (supports council goal B)

Performance Measures

Performance Objective	FY24 Target	FY25 Target
Inspect 311 sidewalk repair requests within 8 weeks of submission	90%	90%
Review and comment on Encroachment permits within 6 weeks of application	70%	70%
Review and comment on Grading Permit Applications within 4 weeks of each submittal	80%	80%

Finance Department



The Finance Department is responsible for safeguarding the City's financial assets and for administering the financial activities of the City and its corporate bodies, including the Economic Development Agency, Public Financing Authority, and Parking Authority. The Department's primary objective is to uphold the highest accounting and ethical standards, ensuring that the City's financial activities are conducted in accordance with recommended industry practices and standards. The department is organized into three overarching divisions: Administration, Revenue, Budget and Compliance and Special Projects, and Accounting Operations. The three divisions operate five units that provide quality customer service and provide accurate, timely and complete financial information.

The Administration Division is responsible for the oversight of the City's financial activities and provides direction and support to the Department. This division monitors the department's internal control processes and periodically conducts internal audits to ensure the safeguarding of the City's assets. This division also manages the City's investment portfolio, debt issuances/obligations, and conducts the City Treasurer function.

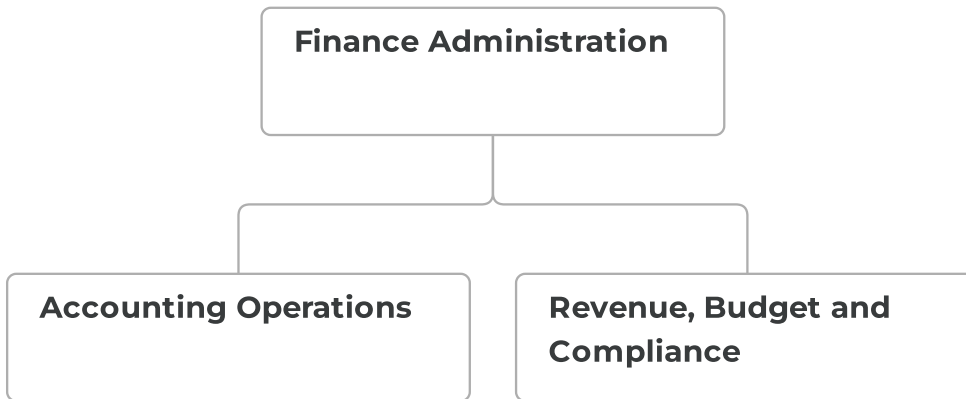
The Accounting Operations Division maintains the City's general ledger, prepares internal and external financial reports, and all audited financial statements – including managing the City's banking relationships and bank reconciliation. This division also oversees accounts payable, and payroll. The division assists in the biennial budget process and facilitates the annual audit function.

The Revenue, Budget and Compliance Division includes five primary functions: budget, A/R, revenue management, procurement, business license, and special projects. This division has lead responsibility for development of the City's biennial budget and conducting multi-year fiscal analyses, issuing all procurement opportunities, and assisting the Administration Division with investment portfolio management. Division efforts are focused on ensuring compliance with the San Leandro Municipal and Administrative codes.

Organizational Chart

The Finance Department staffing changes consist of:

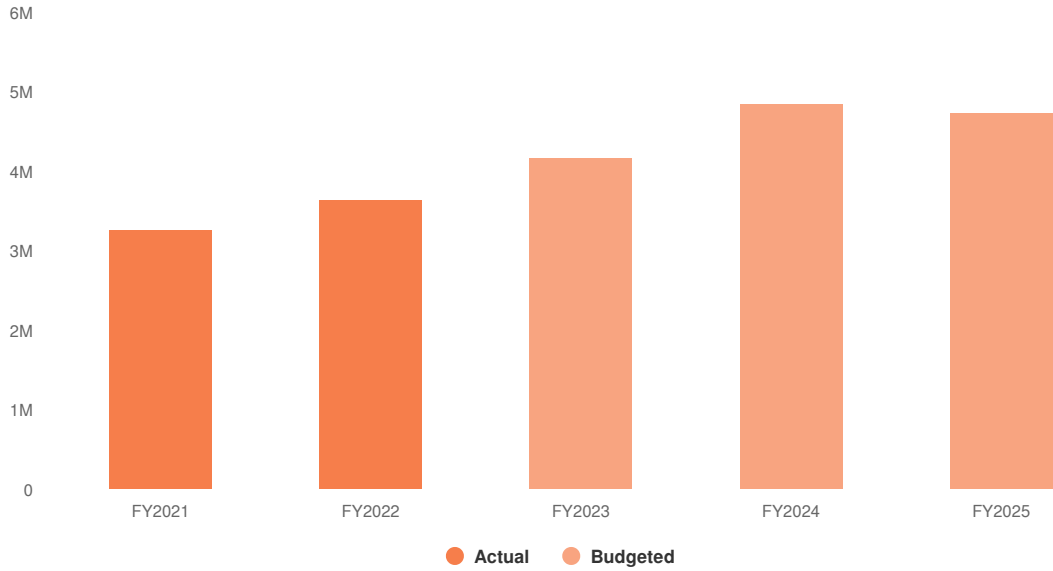
- Upgrade Administrative Assistant III to Finance Supervisor
- Increase 0.75 Accountant I to 1.0 Accountant I
- Upgrade Account Clerk to Sr. Account Clerk
- New Account Clerk
- Accountant II and Accountant I to support ERP



Expenditures Summary

\$4,848,536 **\$685,627**
(16.47% vs. prior year)

Finance Department Proposed and Historical Budget vs. Actual



The Finance Department budget changes consist of:

- Consulting services for Alternative Revenue Measures \$300,000
- Allocations for staff development

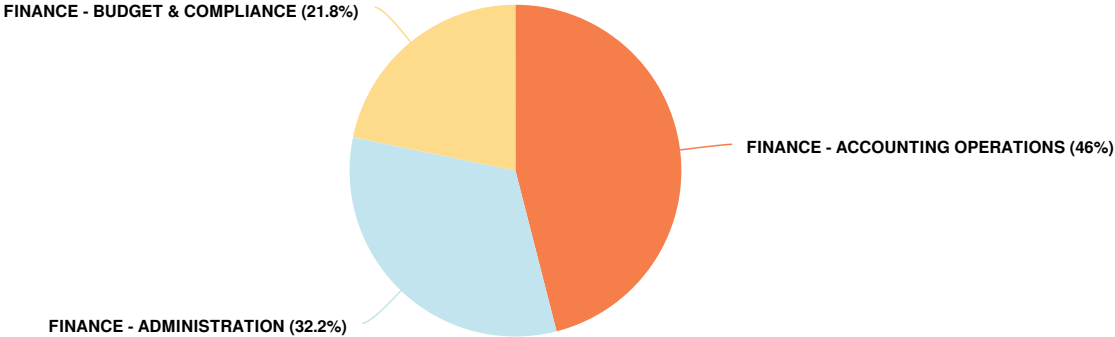
Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$3,255,389	\$3,649,692	\$4,162,910	\$4,848,536	\$4,744,611
Total GENERAL FUND:	\$3,255,389	\$3,649,692	\$4,162,910	\$4,848,536	\$4,744,611

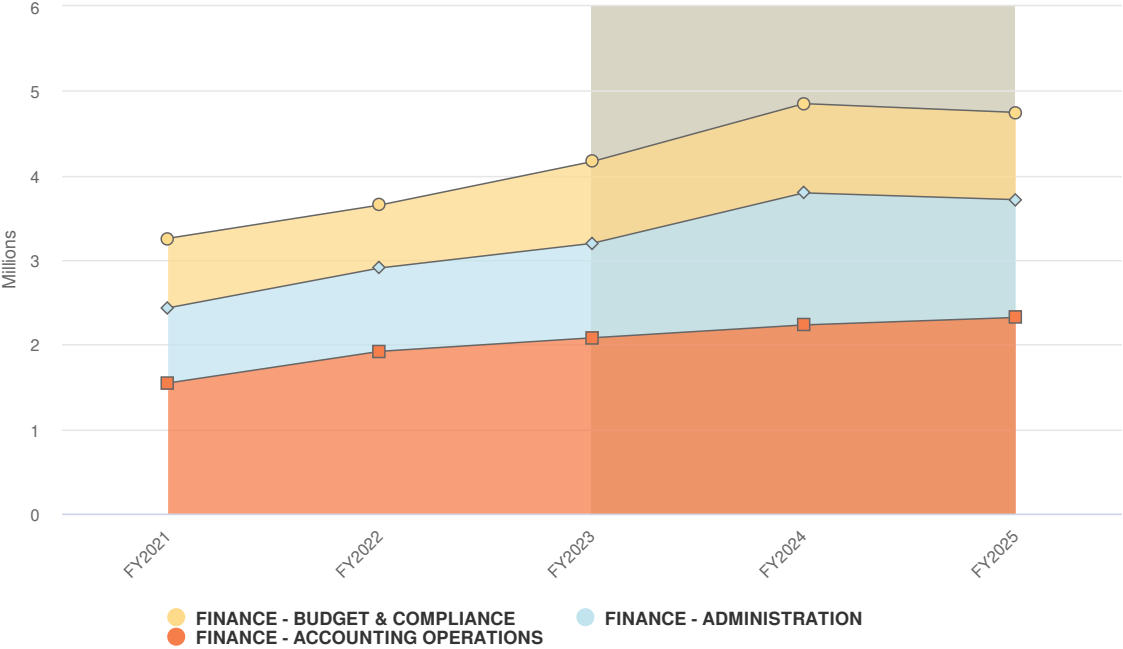


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

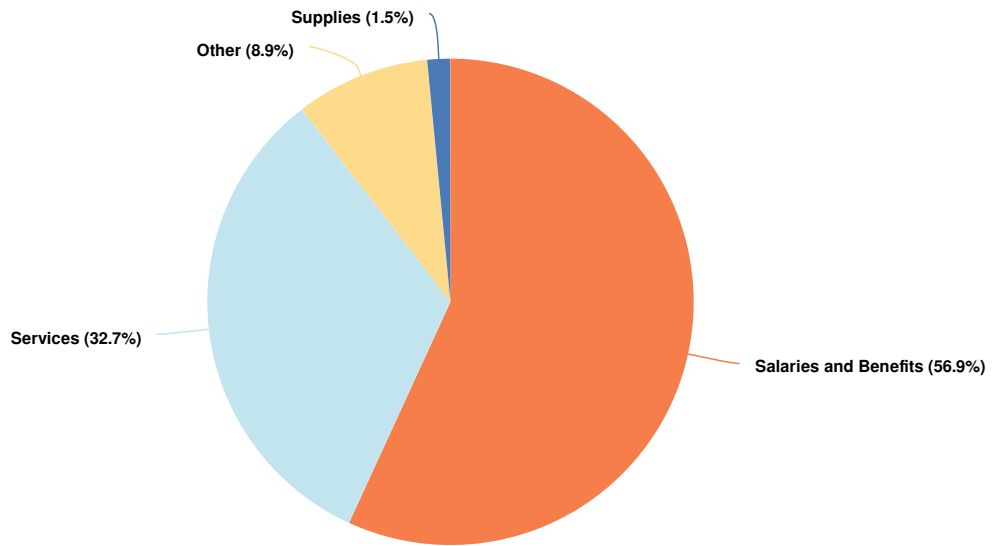


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT					
ADMINISTRATION					
FINANCE - ADMINISTRATION					
Salaries and Benefits	\$545,043	\$652,114	\$471,790	\$825,119	\$878,819
Services	\$35,090	\$19,849	\$292,975	\$351,050	\$161,122
Supplies	\$12,222	\$11,076	\$10,830	\$63,450	\$9,450
Other	\$296,221	\$302,898	\$341,382	\$321,944	\$343,827
Total FINANCE - ADMINISTRATION:	\$888,576	\$985,936	\$1,116,977	\$1,561,563	\$1,393,219
FINANCE - BUDGET & COMPLIANCE					
Salaries and Benefits	\$349,482	\$309,475	\$291,982	\$449,706	\$474,543
Services	\$449,069	\$394,281	\$609,239	\$558,100	\$508,100
Supplies	\$15,382	\$8,327	\$33,390	\$9,250	\$9,250
Fixed Assets and Equipment	\$0	\$1,120	\$594		
Other	\$8,269	\$31,200	\$31,727	\$38,471	\$39,853
Total FINANCE - BUDGET & COMPLIANCE:	\$822,202	\$744,402	\$966,932	\$1,055,527	\$1,031,746
FINANCE - ACCOUNTING OPERATIONS					
Salaries and Benefits	\$907,290	\$1,273,137	\$1,402,962	\$1,482,314	\$1,567,922
Services	\$617,364	\$581,887	\$607,627	\$675,200	\$675,200
Supplies	\$3,386	\$641	\$4,100	\$1,800	\$1,800
Fixed Assets and Equipment	\$0	\$1,165	\$732		
Other	\$16,571	\$62,525	\$63,580	\$72,132	\$74,724
Total FINANCE - ACCOUNTING OPERATIONS:	\$1,544,611	\$1,919,354	\$2,079,001	\$2,231,446	\$2,319,646
Total ADMINISTRATION:	\$3,255,389	\$3,649,692	\$4,162,910	\$4,848,536	\$4,744,611
Total GENERAL GOVERNMENT:	\$3,255,389	\$3,649,692	\$4,162,910	\$4,848,536	\$4,744,611
Total Expenditures:	\$3,255,389	\$3,649,692	\$4,162,910	\$4,848,536	\$4,744,611

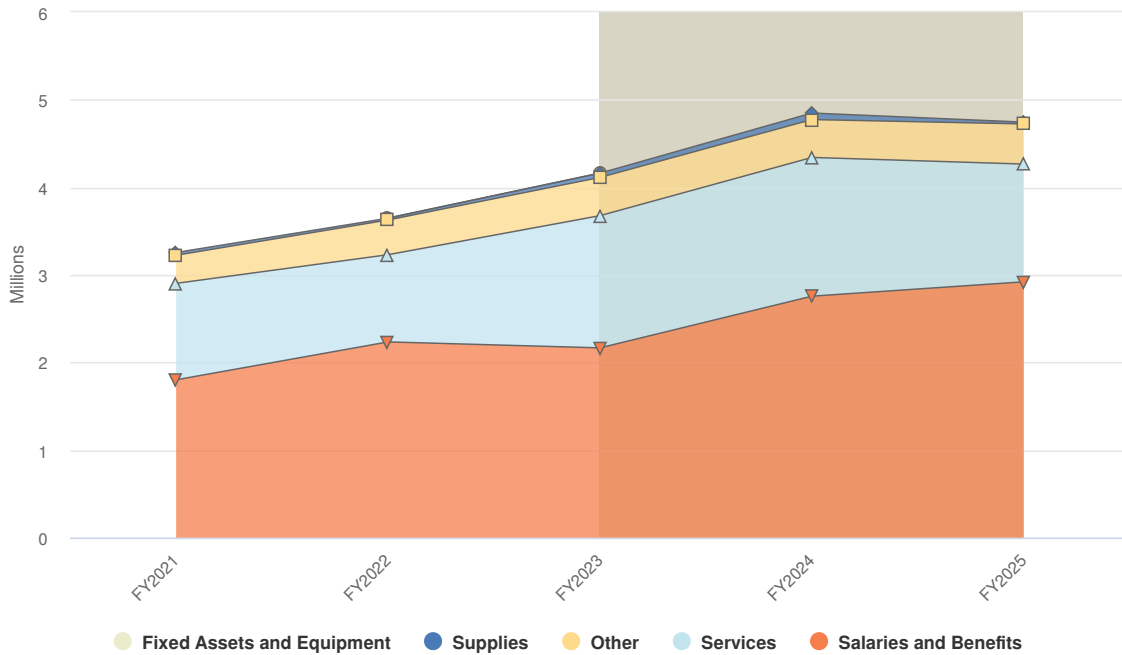


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Accomplishments

Developed succession plans that promote knowledge transfer to newer Finance personnel and ensure that department stays abreast of current financial guidelines, best practices, and innovations

- Transitioned city-wide budgets messaging to a digital budget book that provides better transparency and accessibility
- Implemented new models for long-range financial planning and investments to provide stability to the City through prudent management of financial resources
- Utilized current and emerging technology tools to improve financial transparency and engagement through ease of access to financial information
- Aligned procurement with best practices and consistency with thresholds established by the California Legislature in order to enhance and speed up the award process for efficiency and delivery
- The City of San Leandro has been recognized for excellence in governmental accounting and financial reporting by national governmental financial accounting and budget experts each year



Goals and Objectives



- Maintain the City's fiscal health and continue to provide adequate resources to fund City services
- Continue to prepare annual reports for the Measure HH citizens oversight committee
- Establish committees and prepare annual reports for Measures OO, PP, and NN citizens oversight committee
- Continue to achieve the GFOA Distinguished Budget Presentation Award and certificate of achievement for the City's Annual Comprehensive Financial Report
- Continue optimizing collection efforts for business license taxes, and animal licenses, to increase general fund revenues
- Review current policies and procedures for all areas of Finance and revise as necessary to ensure optimal efficiency and effectiveness and proper financial stewardship
- Implementation of new Enterprise Resource Planning system (ERP) to streamline operations and integrate applications across Citywide systems
- Update chart of accounts/account structure to allow better tracking and transparency
- Automate approval of invoices to reduce waste and streamline the City's payment process
- Integration of City permitting software into ERP system



Left: Cashier Clerk

Right: Payroll

Performance Measures

Performance Objective	FY24 Target	FY25 Target
Investments meet safety, liquidity, and reasonable return requirements	\$198M total cash and investments, 95% pooled investment and 1.5% market yield rate of return	\$200M total cash and investments, 95% pooled investment and 1.7% market yield rate of return
Meet statutory state submission deadline with no findings by external auditors	Meet deadline with no audit findings	Meet deadline with no audit findings
Percent of business licenses issued within 14 days	98%	98%

Fire Department



The City contracts with the Alameda County Fire Department for emergency and non-emergency fire services. The City retains ownership of five fire stations, the fire apparatus, and the fire training facility.

The Alameda County Fire Department is responsible for the mitigation of such incidents as fires, medical emergencies, hazardous materials, and specialized rescue. First-responder paramedic services are available on all engine and truck companies on a 24-hours a day basis throughout the city. Through their extensive regional resource network, automatic aid, mutual aid, and contractual agreements, the Fire Department ensures the highest level of fire and emergency response in the event of local or regional disasters.

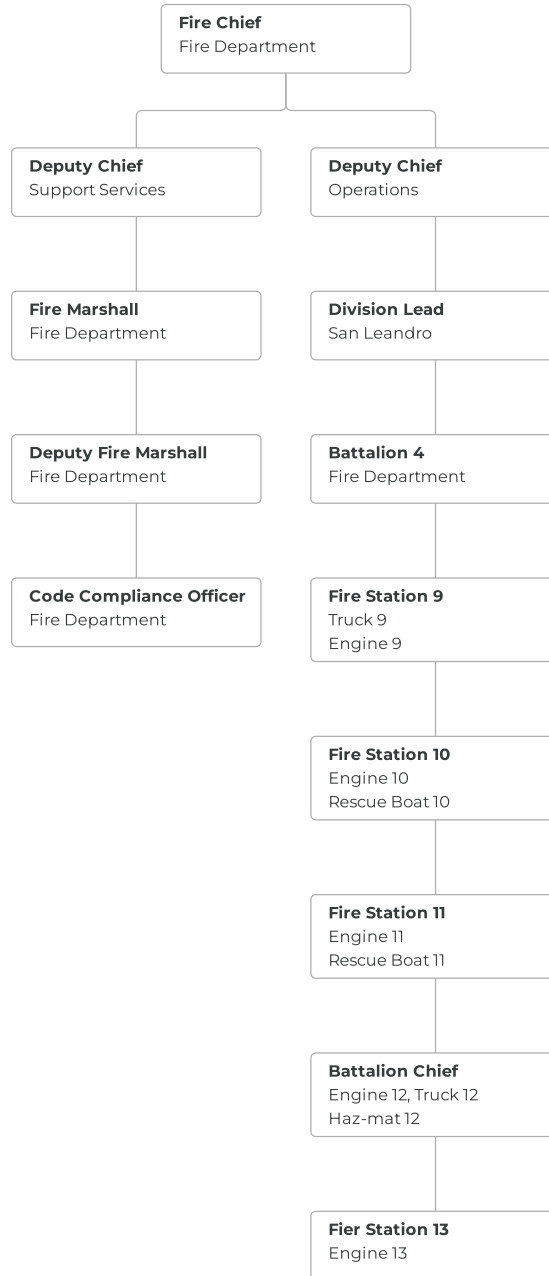
The Fire Department is also responsible for a broad array of administrative, financial, and programmatic service areas essential for maintaining operational readiness. These include Fire Prevention, Emergency Medical Services, Special Operations, Wildland Urban Interface, Public Education and Community Relations, Community Emergency Preparedness Training, Apparatus Maintenance, Reserve Firefighter Unit, and Administration/Finance. In 2020-21, the Department responded to 10,634 requests for service within the city, an increase of 1% from 2019-20. Most of these incidents (72%) were for medical/rescue emergencies; the remaining 28% were for fires and other emergencies. In 2022-23, the year-end call total is projected to be over 10,000.



Organizational Chart

The Alameda County Fire Department staffing changes consist of:

- o 5% pay increase for IAFF Local 55 group for CY 2024, 3.5% pay increase for unrepresented groups on 6/27/2023
- o 5% health premium increase
- o Align retiree health pay-go to actuarially determined contribution amount
- o Employees contribute 4% of top-step firefighter pay towards CERBT trust

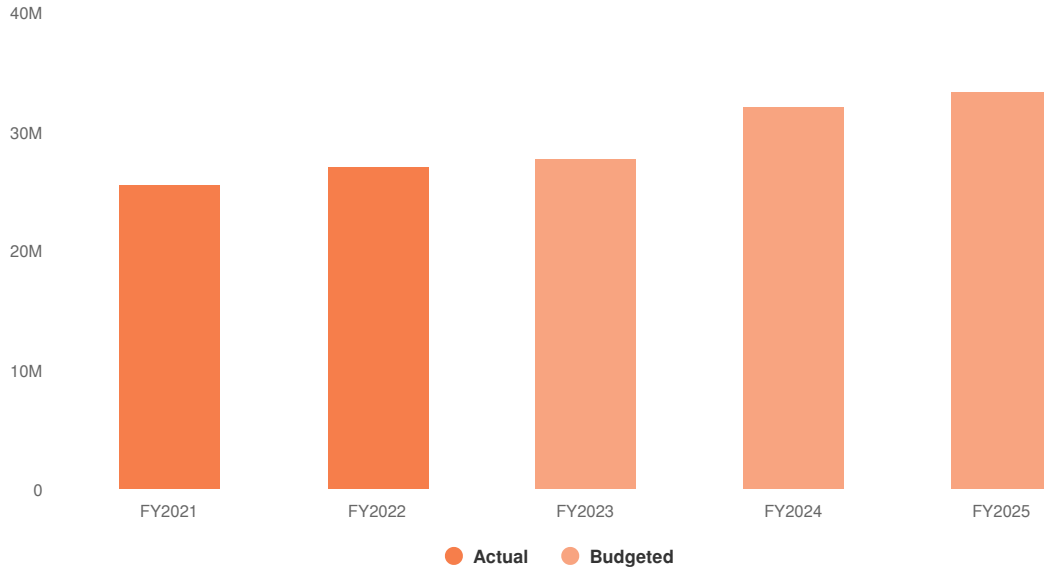


Expenditures Summary

\$32,027,397 **\$4,345,849**
(15.70% vs. prior year)



Fire Department Proposed and Historical Budget vs. Actual



The Alameda County Fire Department budget changes consist of:

- Fire Station Alerting System
- Increasing costs from Apparatus and Facilities, Radios, and Fuel programs

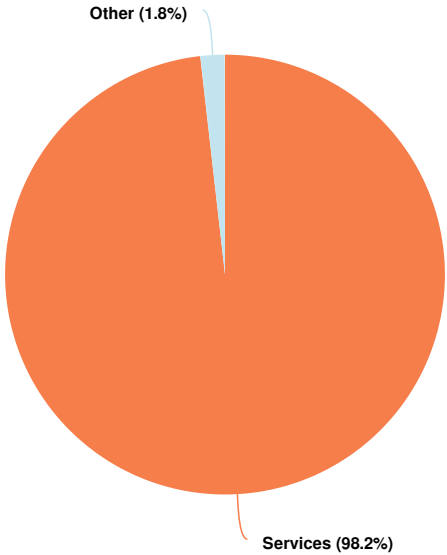
Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$25,512,989	\$27,034,310	\$27,681,548	\$32,027,397	\$33,275,965
Total GENERAL FUND:	\$25,512,989	\$27,034,310	\$27,681,548	\$32,027,397	\$33,275,965

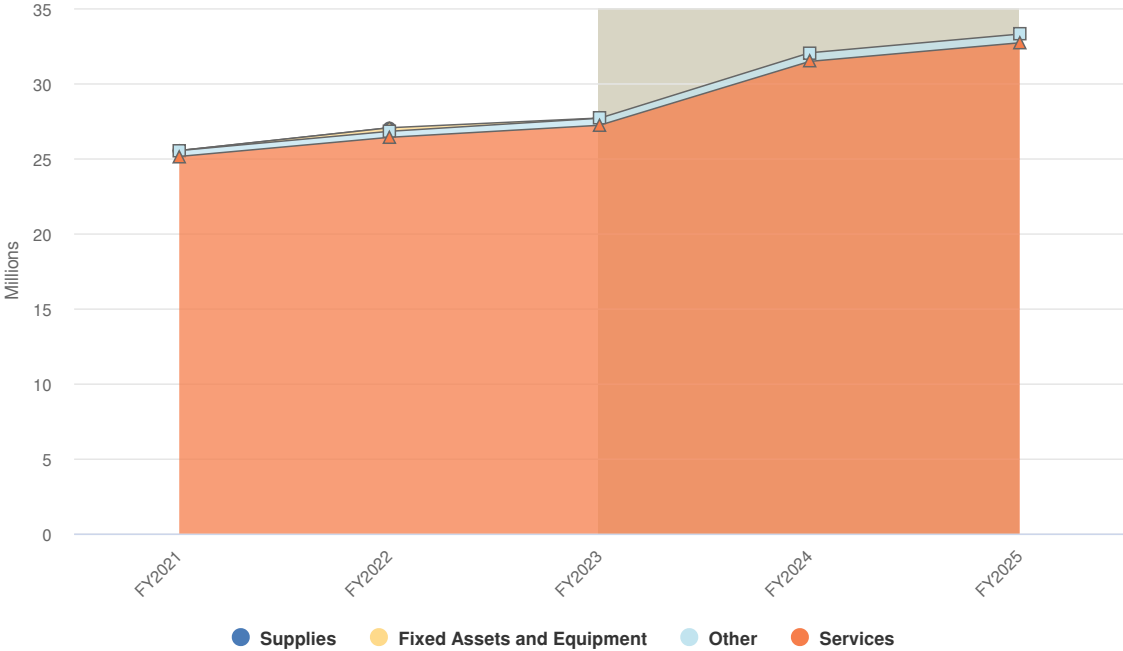


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Services	\$25,121,223	\$26,395,909	\$27,198,433	\$31,453,635	\$32,695,203
Supplies	\$1	\$41	\$0	\$0	\$0
Fixed Assets and Equipment	\$213	\$238,318	\$13,750	\$0	\$0
Other	\$391,553	\$400,041	\$469,365	\$573,762	\$580,762
Total Expense Objects:	\$25,512,989	\$27,034,310	\$27,681,548	\$32,027,397	\$33,275,965

Accomplishments

- Continued working toward improved service delivery through enhanced coordination among fire and emergency service agencies within the region
- Conducted community outreach by providing public education, station tours, engine visits to schools, and fire extinguisher training classes for local businesses
- Hosted fire station open houses, including Santa at the Fire House
- Conducted seven Personal Emergency Preparedness (PEP) classes
- Conducted two Listos workshops
- Facilitated a Community Emergency Response Team (CERT) Training Academy for 40 participants, designed to train them in basic disaster response skills, and to increase the community's capability, resiliency, and self-sufficiency during a disaster
- Attended all Disaster Council meetings to provide status updates on emergency management program services and opportunities
- Reviewed the City's Disaster Plan and Management Operations Plan (MOP) for National Incident Management System (NIMS) and Standard Emergency Management System (SEMS) compliance
- Updated the Fire Service Contract
- Adopted and implemented the 2022 Fire Code
- Participated in the San Leandro Citizen Budget Task Force



◦

Goals and Objectives



- Implement first responder mental health unit to include alternative destinations
- Develop and implement a new Emergency Medical Services response plan for San Leandro and Alameda County
- Continue to build upon our collaborative work with the City to ensure fiscal sustainability and implement the ACFD Strategic Business Plan
- Provide appropriate and scalable fire prevention services to meet the community's current and future needs
- Actively pursue grant funding alternatives from local, state, and federal agencies for administration, operations, training, and necessary capital improvements
- Continue to build the community's capability to mitigate and respond to disasters via PEP and CERT Training for businesses and residents
- Continue to provide training that ensures a respectful and professional workforce with a high degree of cultural competency
- Support evaluation and analysis of potential impacts of new development projects and propose mitigation recommendations



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Fire Plan Code Check	1,000	1,000
Provide Community Emergency Response Team (CERT) Training	4	4
Provide Personal Emergency Preparedness (PEP) Training	4	4
Provide Good Response Time	90%	90%

Human Resources Department

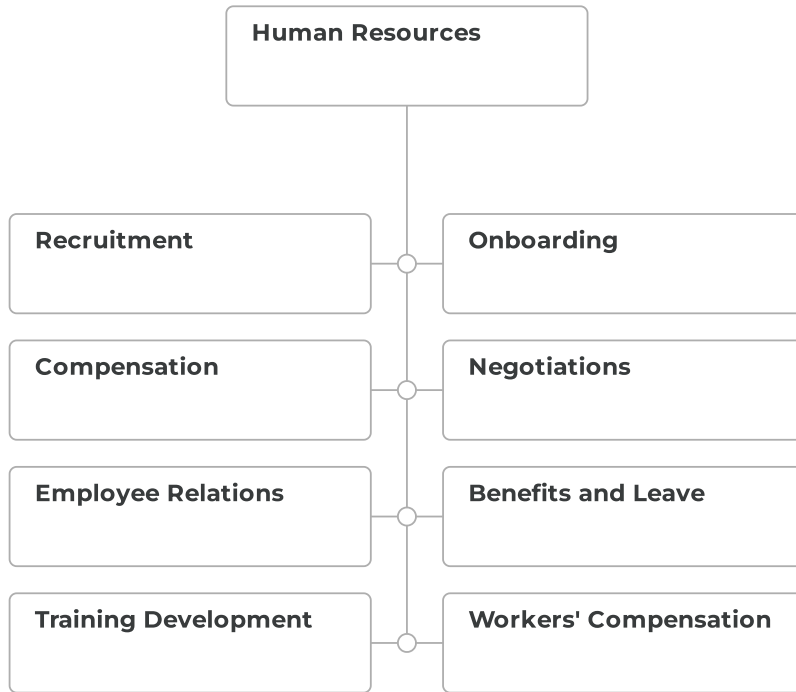


The Human Resources Department is responsible for providing employment services in support of City's departments and workforce. Its goal is to recruit, retain, and develop a diverse, well-qualified, and high performing workforce, and provide guidance on all employment-related matters. Human Resource programs include recruitment and selection; onboarding and orientation of new employees; classification and compensation; labor negotiations; employee relations; benefits and leave administration; training and development; and workers' compensation. The Department also provides staff support to the Personnel Relations Board.

Organizational Chart

The Human Resources Department staffing changes consist of:

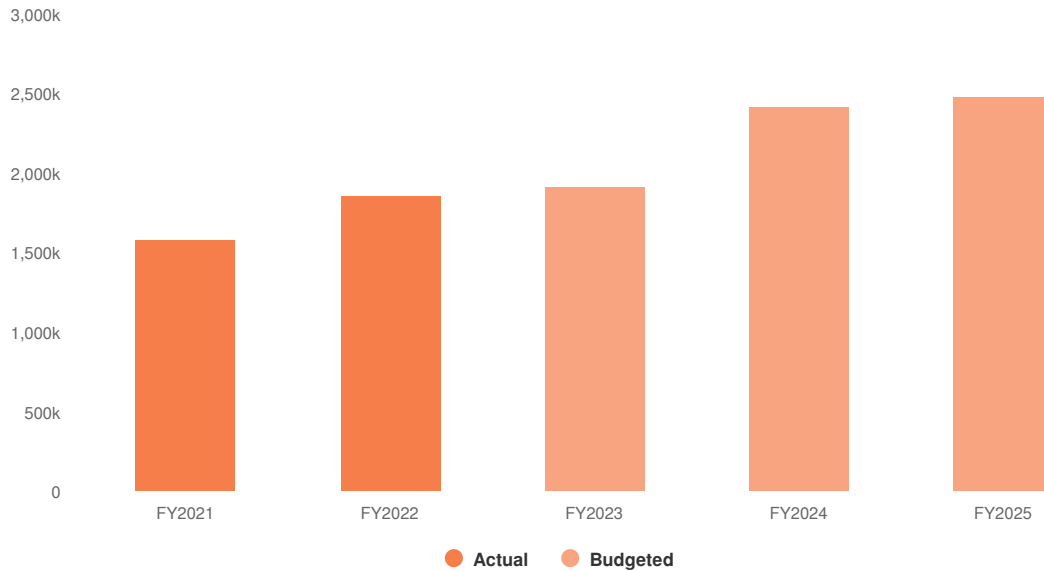
- o New Senior Human Resources Analyst (1)
- o New Human Resources Analyst (1 limited duration)
- o New Human Resources Analyst – ERP (1 limited duration)
- o New Human Resources Technician – ERP (1 limited duration)
- o New Administrative Assistant II (1)
- o Decrease Administrative Assistant III (0.5) to Administrative Assistant II (0.25)



Expenditures Summary

\$2,415,662
\$502,134
(26.24% vs. prior year)

Human Resources Department Proposed and Historical Budget vs. Actual



The Human Resources Department budget changes consist of:

- Increase funding to support Employee Engagement and Culture program, activities, and events; develop a robust Employee Recognition program
- Increase funding to support Recruitment functions

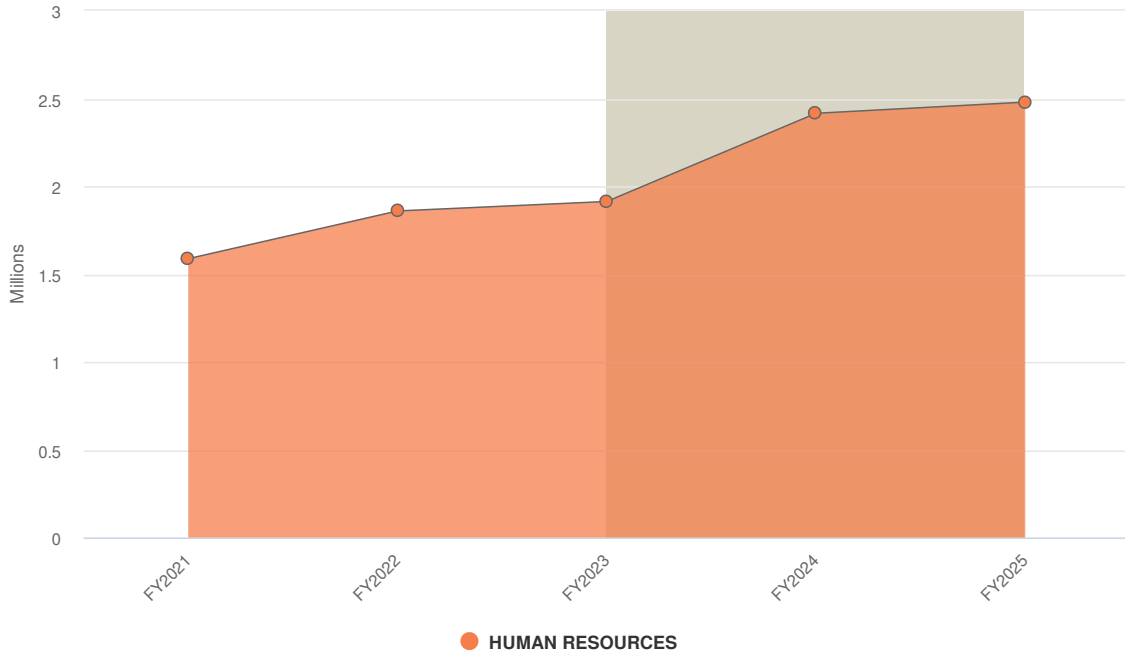
Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301
Total GENERAL FUND:	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301



Expenditures by Function

Budgeted and Historical Expenditures by Function



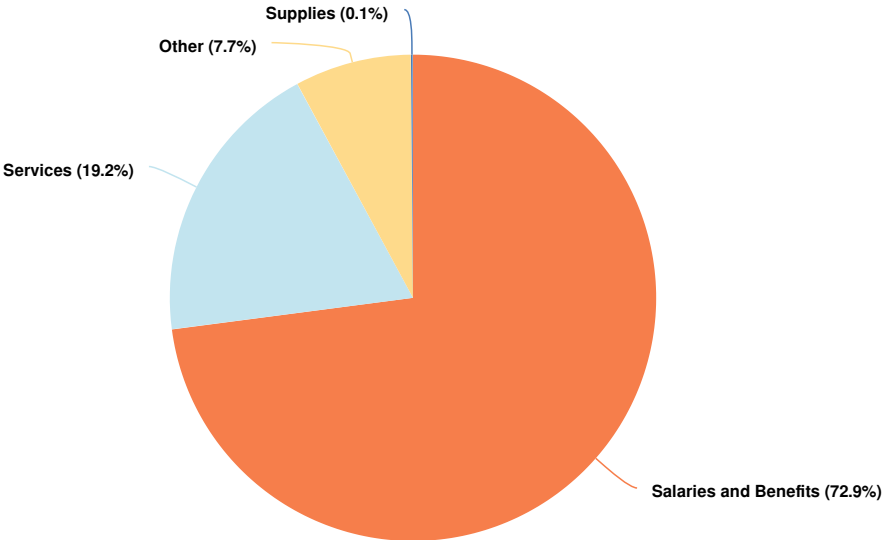
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT					
ADMINISTRATION					
HUMAN RESOURCES					
Salaries and Benefits	\$1,155,259	\$1,267,804	\$1,121,261	\$1,761,855	\$1,831,443
Services	\$280,523	\$363,756	\$546,488	\$463,500	\$423,950
Supplies	\$2,582	\$5,195	\$7,734	\$3,300	\$3,150
Other	\$149,447	\$222,734	\$238,046	\$187,007	\$220,759
Total HUMAN RESOURCES:	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301
Total ADMINISTRATION:	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301
Total GENERAL GOVERNMENT:	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301
Total Expenditures:	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301

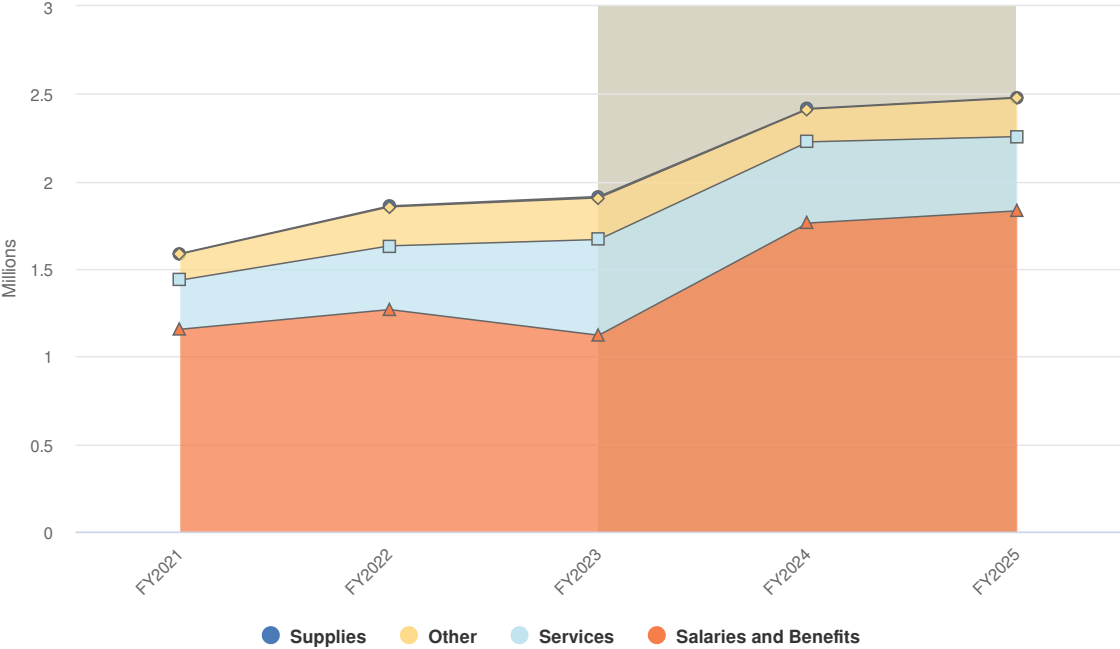


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$1,155,259	\$1,267,804	\$1,121,261	\$1,761,855	\$1,831,443
Services	\$280,523	\$363,756	\$546,488	\$463,500	\$423,950
Supplies	\$2,582	\$5,195	\$7,734	\$3,300	\$3,150
Other	\$149,447	\$222,734	\$238,046	\$187,007	\$220,759
Total Expense Objects:	\$1,587,811	\$1,859,489	\$1,913,528	\$2,415,662	\$2,479,301

Accomplishments

- Successfully negotiated successor labor agreements with all bargaining groups for contracts expiring in 2021 and 2022 (SLCEA, SLPOA, SLPMA, SLMO, and Confidential Employees group).
- Completed a comprehensive classification and total compensation study for all management positions in SLMO.
- Continued implementation and administration of COVID-19 Prevention and Response Program; updated COVID-1 safety protocols in compliance with changing federal, state, county public health regulations; completed contact tracking, required reporting and noticing of exposures and positive cases; managed supplemental paid sick leave.
- Developed and implemented a COVID-19 vaccination and testing program for all City employees, including record-keeping of vaccine documentation and on-site testing of unvaccinated employees.
- Developed and implemented a Telework policy to facilitate a hybrid work model for employees.
- Partnered with the City Manager’s Office to execute an employee engagement survey.
- Conducted 137 recruitments; including executive searches for City Manager, Assistant City Manager, Police Chief, Chief Technology Officer, and Finance Director.



Goals and Objectives

- Conduct a comprehensive classification and total compensation study for all employees in SLCEA and Confidential Employee group.
- Reenergize and develop a new employee recognition and appreciation program.
- Reduce citywide vacancy rate to support City service delivery.
- Participate in the Enterprise Resource Planning selection and implementation process.



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Number of job specifications reviewed and updated	50	50
Achieve employee engagement survey participation	85%	85%
Achieve a City employment vacancy rate	below 11%	below 11%

Human Services Department



The Human Services Department is dedicated to developing a sense of community and raising the quality of life for all residents. The Human Services Department (HS) is responsible for offering programs and services that support the health and well-being of all San Leandro residents, but especially those experiencing poor health and educational outcomes.



The Department's work is still being informed by the Human Services Gap Analysis. The analysis resulted in the prioritization of several issue areas: severe mental health; food insecurity; domestic and intimate partner violence; homelessness; and overall poverty.

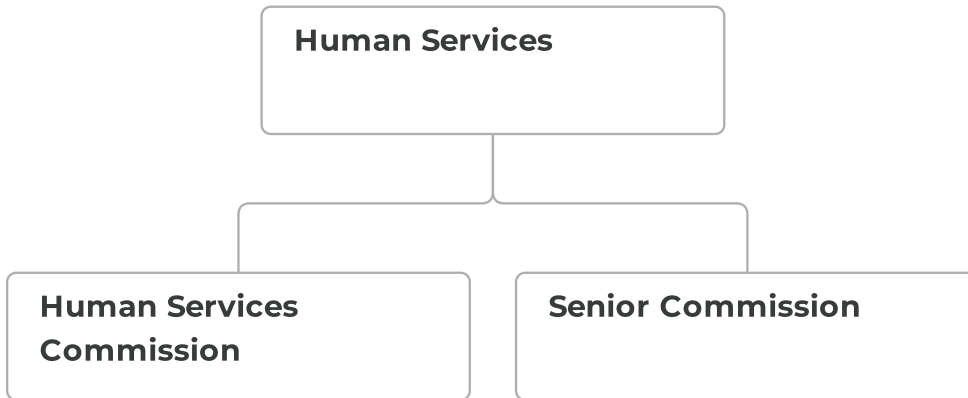
In the roles of funder, convener and advocate, the Human Services Department increases partnerships with faith-based organizations, non-profits, and government agencies to provide food security programs, senior services, free and low-cost transportation programs, Domestic and violence prevention services, youth services, and homeless services. In addition, HS is working with the Police Department and the Alameda County Fire Department to pilot a Mental Health Crisis Response Unit that will support the needs of vulnerable residents, while reducing the stress on the 911 and hospital systems.

Additionally, HS staffs the Human Services Commission and the Senior Commission. The HS staffs work with commissioners in supporting the City Council's mission and vision. Current staffing capacity includes four full-time staff and four part-time staff members. The Department currently has three full-time vacant positions that will be filled in the upcoming year. Staff operate from City Hall and the Senior Community Center.

Organizational Chart

The Human Services Department staffing changes consist of:

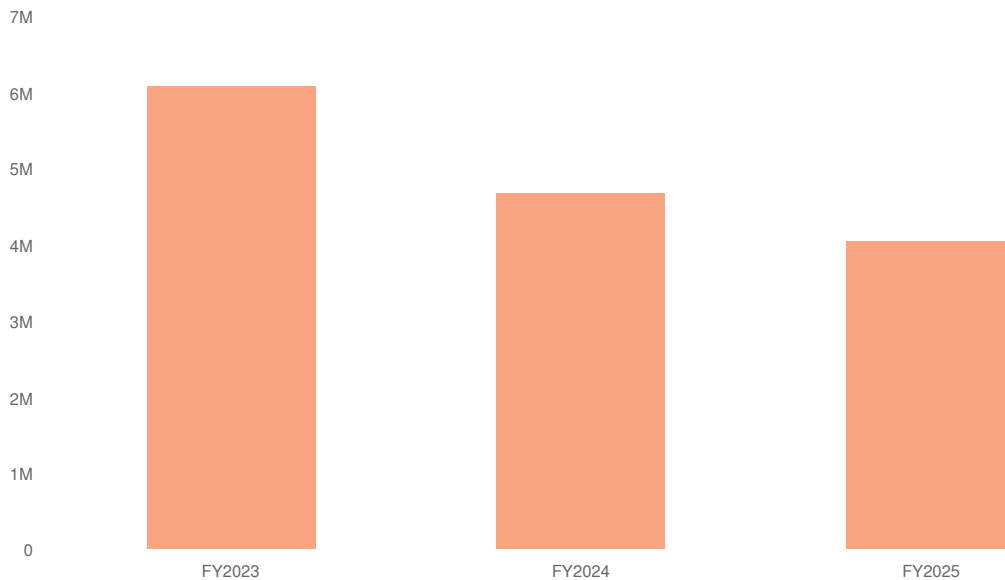
- Increase Administrative Assistant II from 0.5 FTE to 1.0 FTE
- Increase hours for two Part-time positions in the Senior Services Division
 - Recreation Specialists I and II



Expenditures Summary

\$4,698,270 **-\$1,394,990**
(-22.89% vs. prior year)

Human Services Department Proposed and Historical Budget vs. Actual

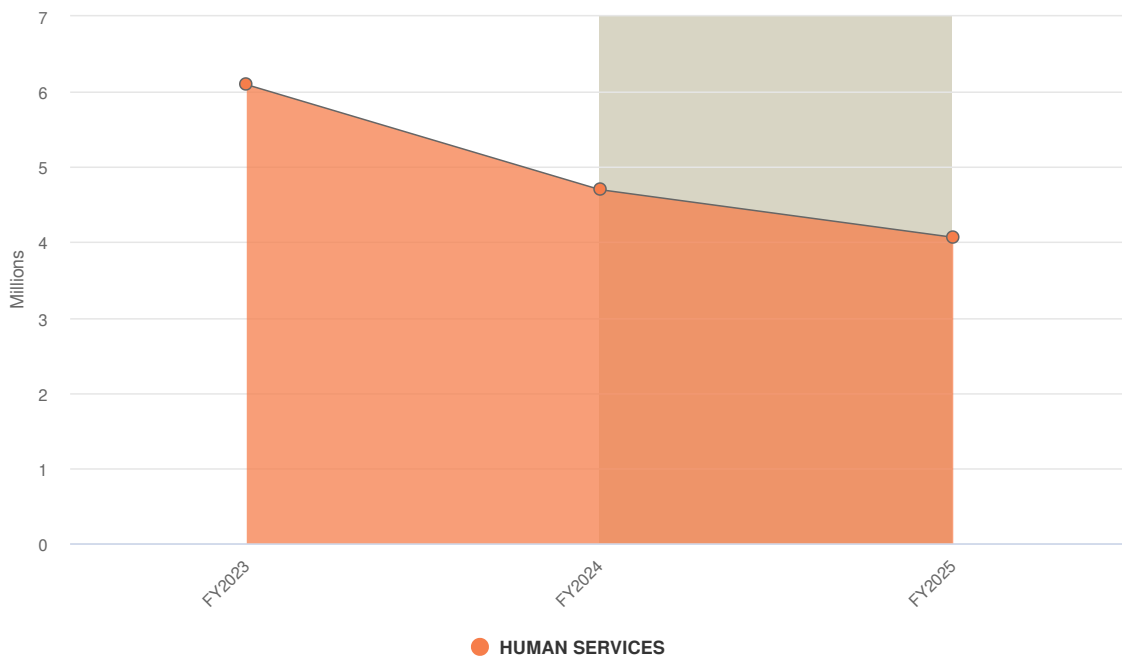


Expenditures by Fund

Name	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND			
GENERAL FUND	\$6,093,259	\$4,698,270	\$4,065,158
Total GENERAL FUND:	\$6,093,259	\$4,698,270	\$4,065,158

Expenditures by Function

Budgeted and Historical Expenditures by Function

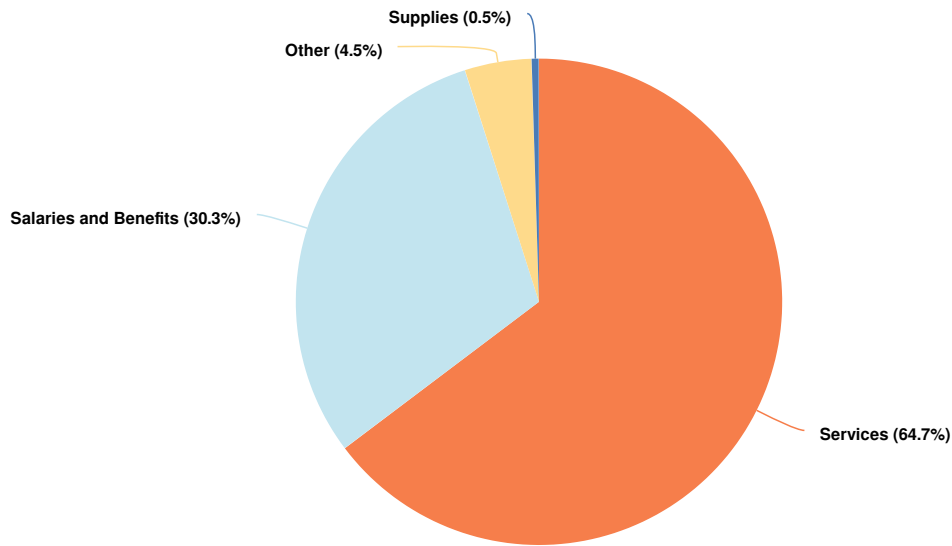


Grey background indicates budgeted figures.

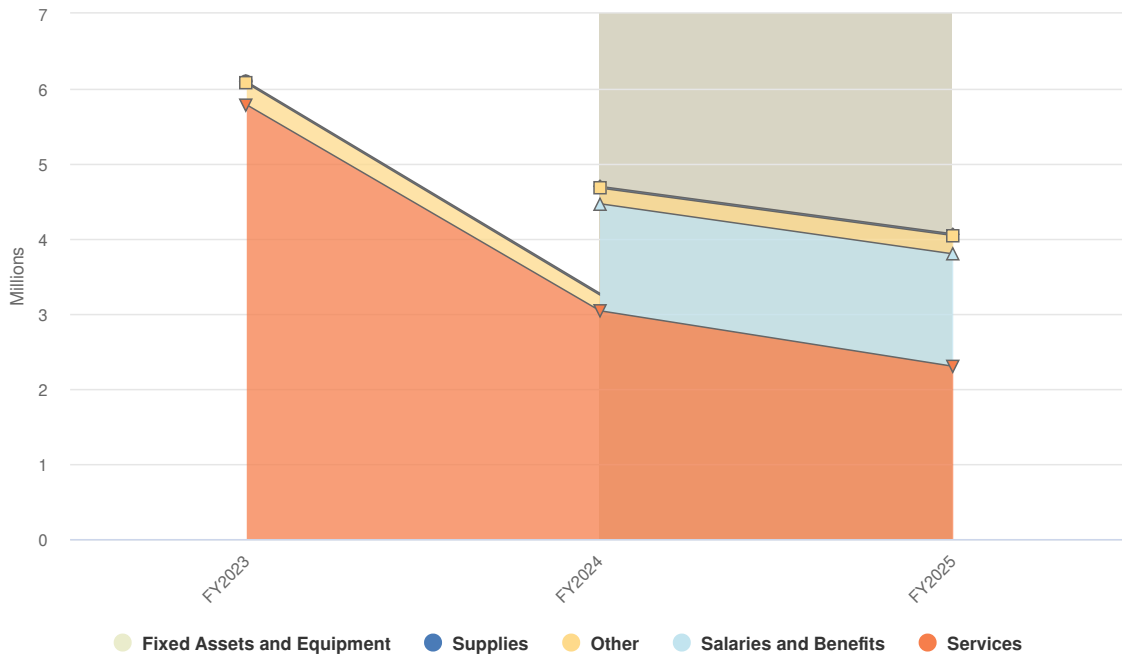
Name	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures			
RECREATION AND CULTURE			
HUMAN SERVICES			
HUMAN SERVICES ADMINISTRATION	\$180,133	\$1,495,400	\$1,609,812
REC PROGRAM - SR/EXCURSIONS	\$75,126	\$338,790	\$269,078
COMMUNITY ASSISTANCE	\$2,638,000	\$2,780,000	\$2,100,000
EXPANDED HOMELESS OUTREACH TEAM SERVICES		\$50,000	\$50,000
LONG-TERM NAVIGATION CENTER	\$3,200,000		
HUMAN SERVICES ADMINISTRATION - TITLE NOT FOUND	\$0	\$34,079	\$36,267
Total HUMAN SERVICES:	\$6,093,259	\$4,698,270	\$4,065,158
Total RECREATION AND CULTURE:	\$6,093,259	\$4,698,270	\$4,065,158
Total Expenditures:	\$6,093,259	\$4,698,270	\$4,065,158

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects			
Salaries and Benefits	\$0	\$1,425,808	\$1,497,817
Services	\$5,784,296	\$3,040,844	\$2,300,594
Supplies	\$20,378	\$22,379	\$22,379
Fixed Assets and Equipment	\$563		
Other	\$288,022	\$209,239	\$244,368
Total Expense Objects:	\$6,093,259	\$4,698,270	\$4,065,158



Accomplishments

- Successfully Implement a COVID-19 vaccination and treatment site at the Marina Community Center, which Alameda County Public Health Department reported was one of the most utilized in Alameda County.
- Redirected \$500,000 in HHAP Funds to support the two homeless shelters in San Leandro. Previously the funds were for the Navigation Center operations, but were redirected due to delays with the project. The alternative would have been lost of these funds and potential subsequent years.
- Collaborated with the Police Department and the Alameda County Fire Department on the design of a Mental Health Crisis Response Unit, which will fill a gap in services and reduce the stress on the 911 and hospital systems.
- Contracted Family Violence Law Center to provide a 365days/year domestic violence response unit. The program also provides case management and training.
- Increased the FLEX RIDES membership by 20% from the prior fiscal year. There are currently a record-breaking 520 members actively enrolled. Membership was down to about 200 during the onset and peak of COVID-19.
- Increased services and events while maintaining quality customer service and improve community engagement.
- Supported the implementation of the Point-In-Time (PIT) Count that provides insight about homeless trends in San Leandro and supports homeless funding and sustainability efforts.
- Winter support for unhoused residents during the harsh 2022-2023 winter months via collaboration with faith-based, non-profit and public organizations. This includes a Storm Support Resource Center at Halcyon Church, Emergency Housing at the Marina Inn, and a warming center at First United Methodist Church.
- Onboarded a full-time Human Services Manager, a part-time senior services staff member, and two YearUp Program interns
- Build the capacity of a new department by setting up new accounting systems to budget and track the new department expenses.
- Designed a CAP/CDBG process in collaboration with the Community Development to effectively allocate about \$160K of CAP funds and about \$121,000 of CDBG funds to local non-profit organizations to support the human service needs in San Leandro.



Goals and Objectives

- Produce an Age-friendly Action Plan via a community participatory process
- Implement a plan to provide summer cooling and winter cooling centers.
- Develop a workplan/policies to guide homeless efforts. Includes the development of a multi-departmental approach to address homelessness through coordination with staff, community organizations and Alameda County.
- Increase partnerships and services to youth in San Leandro
- Build the capacity of the department by filling vacant positions, including the Department Director and homeless outreach workers.
- Explore new revenue options to support human service needs.
- Prioritize the results of the Management Study and develop an implementation strategy
- Create a plan for leveraging the social service resources in San Leandro and the County to make efficient use of all limited resources.
- Develop and implement a diversity, equity and inclusion approach that influences the delivery of City-provided and external human services
- Conduct outreach and community education about human services
- Orient and prepare new commissioners for roles as members, vice chair and chair



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Support the operations of cooling/warming center to support the needs of people when the temperature reaches a level that becomes a health and safety hazard for the unhoused	25 people per day	25 people per day
Provide emergency services to assist those who are at risk of or who are already experiencing homelessness to support their reintegration in the community	95/year	95/year
Provide mobile outreach and case management services to individuals and families at risk of or who are already experiencing homelessness	30/week	30/week

Information Technology Department



The Information Technology Department provides critical technology services to all City Departments. The department is responsible for developing and maintaining the City's technology infrastructure and business applications, including network, data center, servers, storage, geographic information systems (GIS), and Helpdesk support.

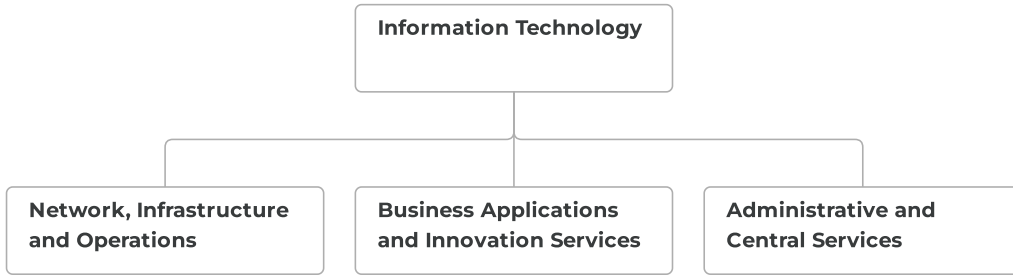
The department also manages the City's public Wi-Fi, fiber optics network, cybersecurity systems, and is responsible for graphic design and printing services.

In addition, the IT support citywide innovation and process improvement, such as open data, data analytics, mobile apps, and digital services. The Information Technology Department is funded through an Internal Service Fund.

Organizational Chart

The Information Technology Department staffing changes consist of:

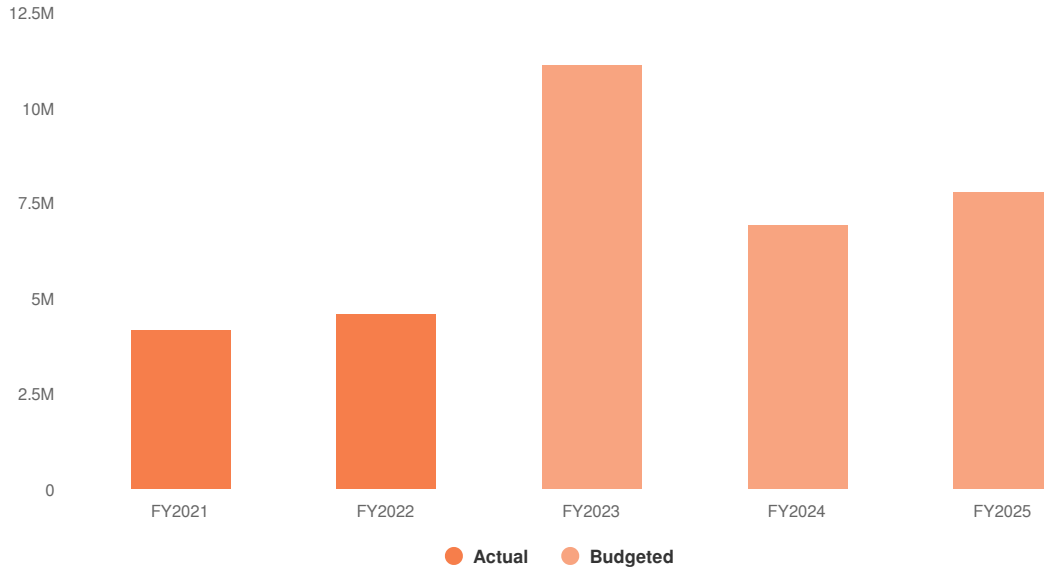
- New Information Technology Manager (Limited Duration)
- New Innovation Analyst (Limited Duration) for ERP
- New Helpdesk Technician for Police Department Support
- New Innovation Analyst for Police Department Support



Expenditures Summary

\$6,909,871 **-\$4,196,662**
(-37.79% vs. prior year)

Information Technology Department Proposed and Historical Budget vs. Actual

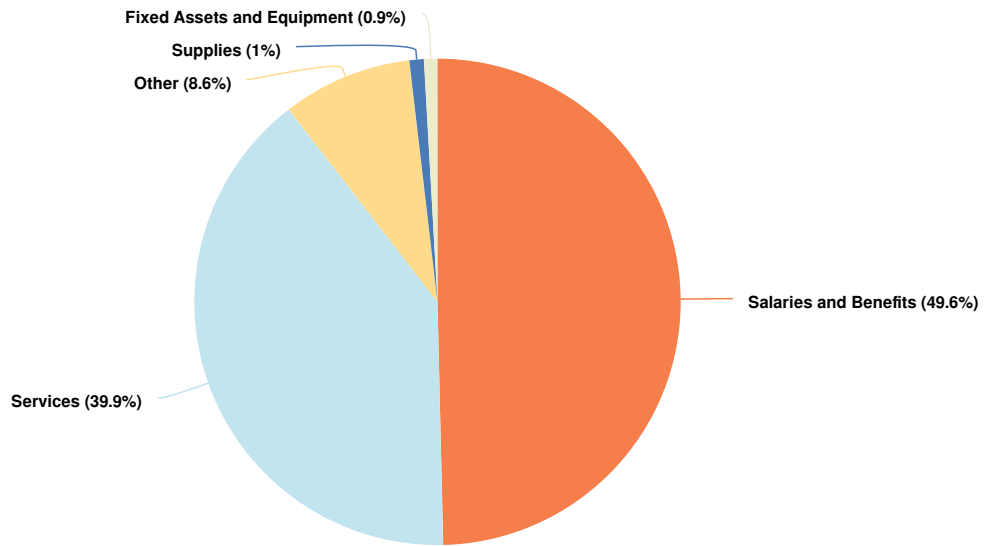


Expenditures by Function

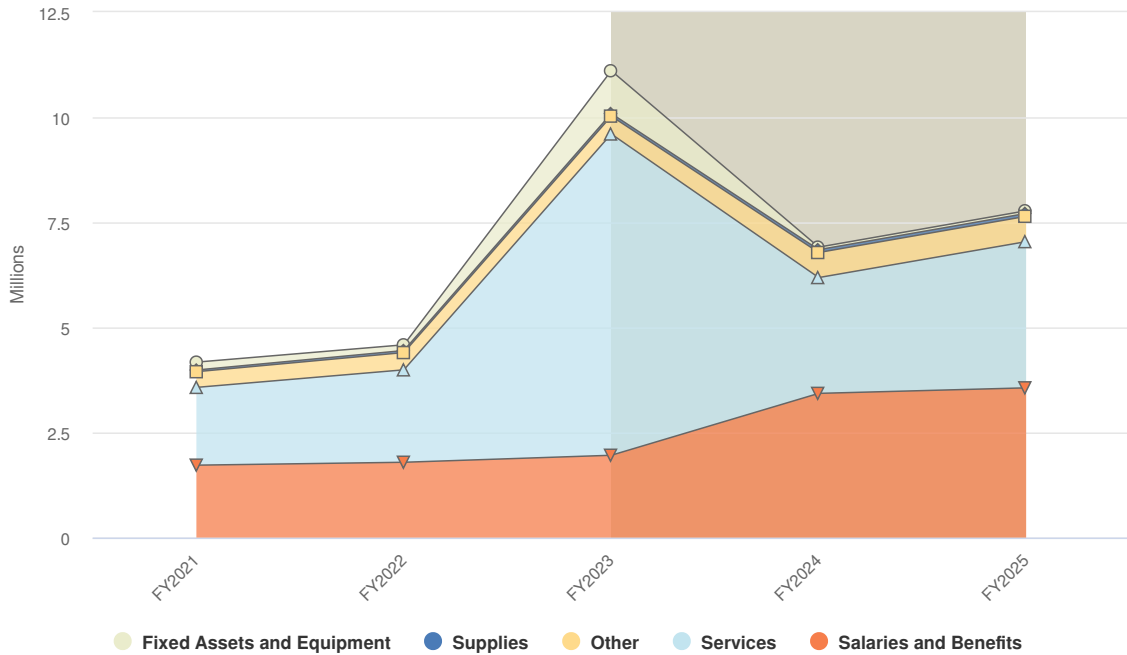
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT					
INFORMATION TECHNOLOGY DIVISION					
TELEPHONE/COMPUTER SERVICES	\$3,777,699	\$4,110,702	\$4,860,123	\$5,336,328	\$6,141,849
CENTRAL SERVICES	\$300,785	\$337,663	\$397,931	\$387,555	\$399,585
INFORMATION SYSTEMS EQUIPMENT	\$94,962	\$116,538	\$1,099,299	\$0	\$0
FINANCIAL SOFTWARE SYSTEM INSTALLMENT1	\$0	\$20,820	\$4,049,180	\$1,185,988	\$1,233,855
DIGITAL DIVIDE & BROADBAND INFRASTR ENHAN			\$700,000		
Total INFORMATION TECHNOLOGY DIVISION:	\$4,173,445	\$4,585,724	\$11,106,533	\$6,909,871	\$7,775,289
Total GENERAL GOVERNMENT:	\$4,173,445	\$4,585,724	\$11,106,533	\$6,909,871	\$7,775,289
Total Expenditures:	\$4,173,445	\$4,585,724	\$11,106,533	\$6,909,871	\$7,775,289

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$1,722,060	\$1,791,085	\$1,957,673	\$3,430,200	\$3,561,759
Services	\$1,850,411	\$2,199,164	\$7,644,216	\$2,755,436	\$3,478,572
Supplies	\$39,764	\$48,191	\$60,913	\$67,335	\$68,776
Fixed Assets and Equipment	\$187,942	\$136,378	\$1,018,800	\$60,500	\$63,525
Other	\$373,268	\$410,907	\$424,931	\$596,399	\$602,657
Total Expense Objects:	\$4,173,445	\$4,585,724	\$11,106,533	\$6,909,871	\$7,775,289

Accomplishments

- Implement a new ERP system
- Deploy new Mobile 311 system and integrate with Public Works work order management
- Replace aging network and data center infrastructure
- Deploy laptops to City staff and rugged laptops to Police
- Provide all office workers with an efficient computing environment



Goals and Objectives

- Improve City Processes
- Stabilize Critical Technology Infrastructure
- Enable a Modern Workforce
- Transform the City through Innovation
- Improve the City's Cybersecurity Posture
- Help us Become a Successful Smart City



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Overall Customer Satisfaction on Incident Response	95%	94%
Overall Customer Satisfaction on Service Request Fulfillment	80%	80%
Percentage of Software Applications Supported Citywide	90%	90%



Library Department



The Library Services Department is responsible for providing professional library services meeting the educational, cultural, and informational needs of residents. Additionally, the department assists in maintaining the city's historical heritage as well as promoting cultural arts through community programming that reflects San Leandro's rich cultural diversity.



The department is responsible for the operation of the Main Library, including meeting rooms, Project Literacy, the Bookmark Café, San Leandro History Museum, Casa Peralta, and three neighborhood branch libraries. The Library Services Department is organized into three divisions: Library Administration, Library Services and Support Services.

Library Administration manages all personnel activities and oversees all Library operations. Administration also provides staff support to the Arts, Culture & Library Commission, the San Leandro Arts Council, the San Leandro Public Library Foundation, Friends of the Library, Casa Peralta, and the San Leandro History Museum and Art Gallery.

The Library Services Division provides library and museum services for adults and children at the Main Library, the three neighborhood branches, the San Leandro History Museum and Art Gallery, and the Casa Peralta. Services include selection and classification of approximately 20,000 new items every year, educational, cultural, artistic, and informational programming, library and museum tours, and literacy programs. It is also responsible for organizing the activities of all professional librarians; coordinating outreach with schools, senior living facilities, and other inter and intra-agency partners; and providing bibliographic instruction to the community. A large cadre of community volunteers enhance the library offerings.

The Support Services Division is responsible for financial and facilities management of the department. Centralizing these activities ensures that personnel, facilities resources, and funds are utilized to maximum advantage in achieving department goals. This division facilitates efficient operation of the Main Library, three branch libraries, the Bookmark Café, the Casa Peralta Historic House, and the San Leandro History Museum and Art Gallery.

Organizational Chart

The Library Department staff changes consist of:

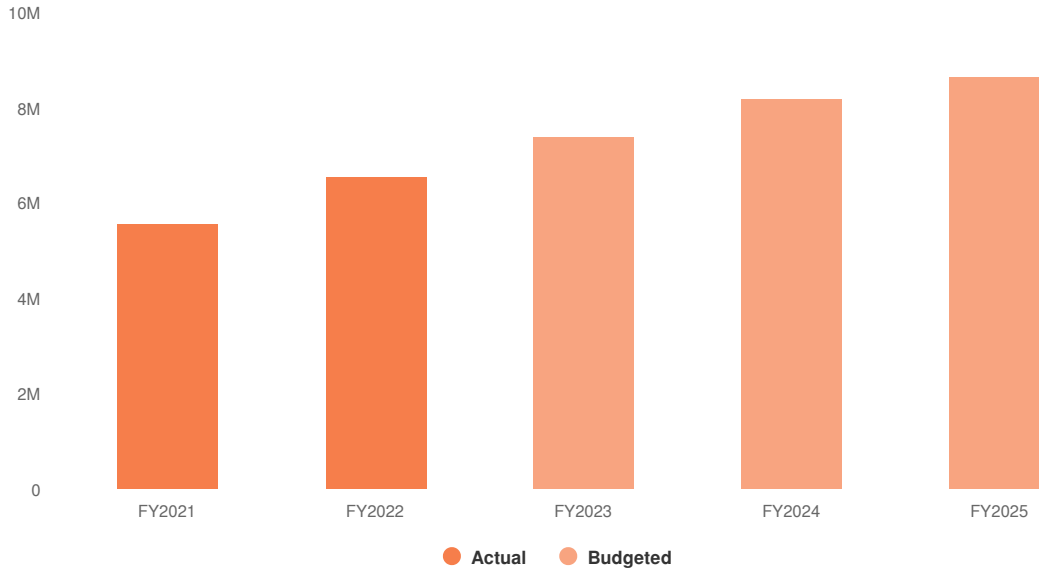
- Add - Management Analyst II
- Upgrade – Project Literacy Coordinator to Librarian
- Hours Upgrades – Part-time Library Security Aide Hours
- Hours Upgrades – Part-time Museum Curator to Actuals
- Hours Upgrades – Part-time Museum Senior Library Assistants to Full-time Employee
- Hours Upgrades – Part-time Librarians
- Hours/Position Reductions – Part-time Library Aides
- Hours/Position Reductions – Part-time Maintenance Aides



Expenditures Summary

\$8,188,665
\$794,795
(10.75% vs. prior year)

Library Department Proposed and Historical Budget vs. Actual



The Library Department budget changes consist of:

- Translation and collections for Diversity, Equity, Inclusion, and Belonging (DEIB) in action
- Digital divide initiatives and historical preservation
- Increase in Summer Library Program and weekly performer/supply costs
- Allocation for staff development and recognition

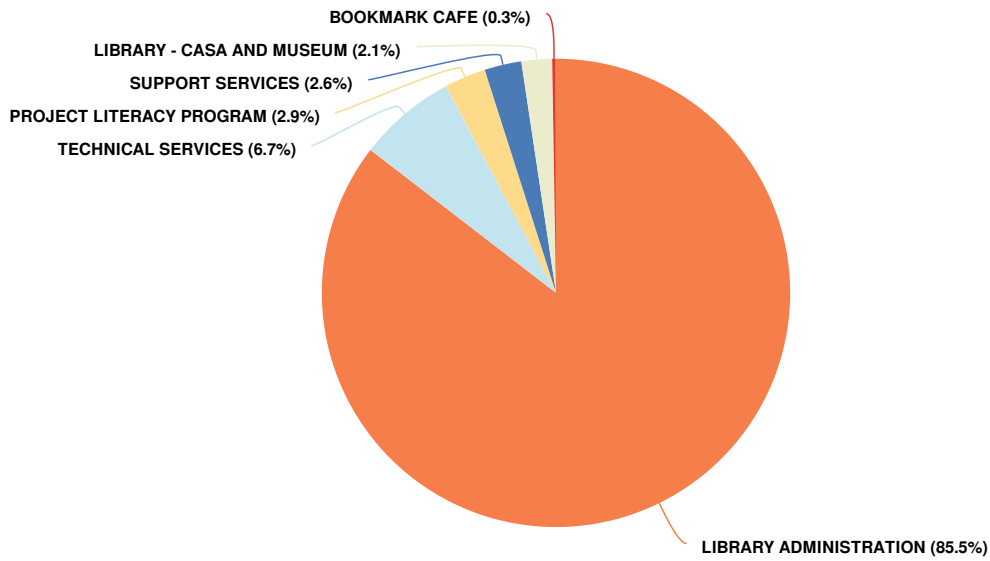
Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$5,543,475	\$6,383,539	\$7,289,141	\$8,038,882	\$8,502,424
SPECIAL GRANTS FUND	\$37,041	\$150,833	\$104,729	\$149,783	\$154,815
Total:	\$5,580,516	\$6,534,371	\$7,393,870	\$8,188,665	\$8,657,239

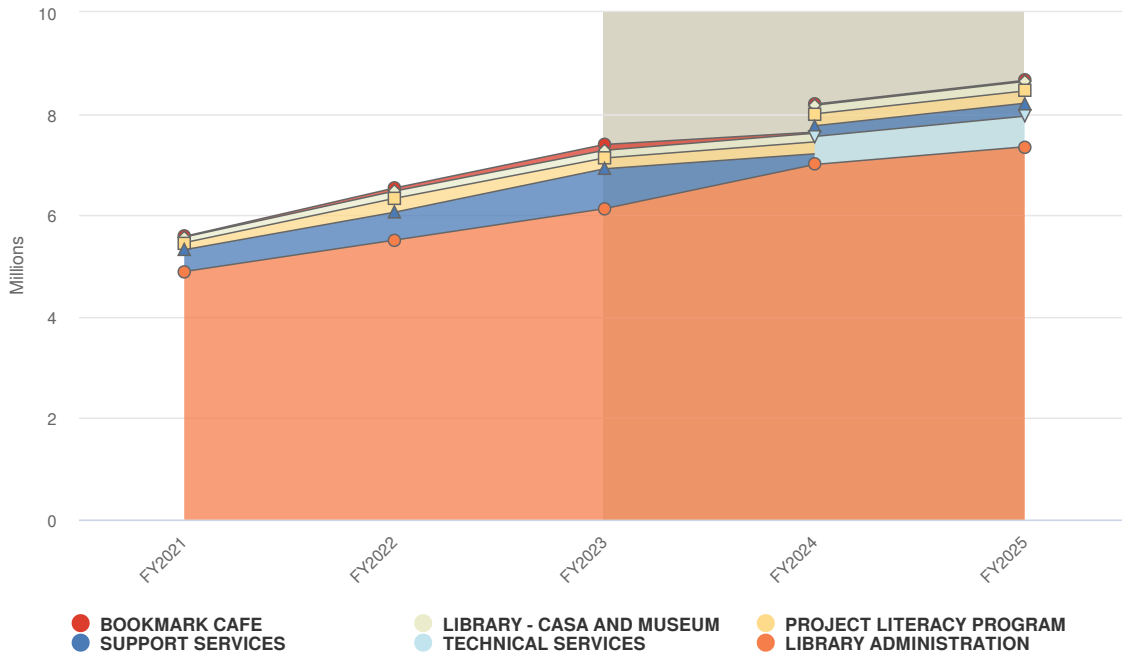


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

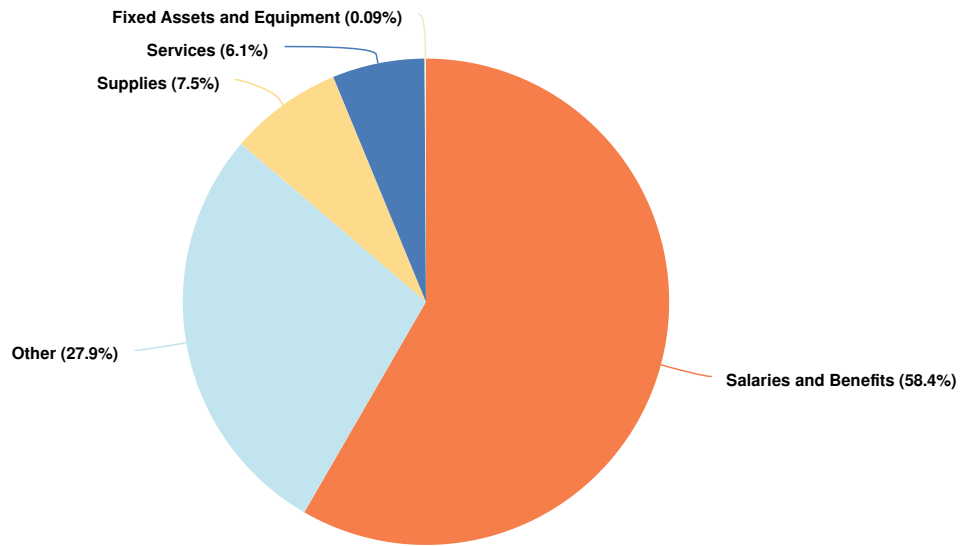
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
------	---------------	---------------	-----------------	-----------------	-----------------



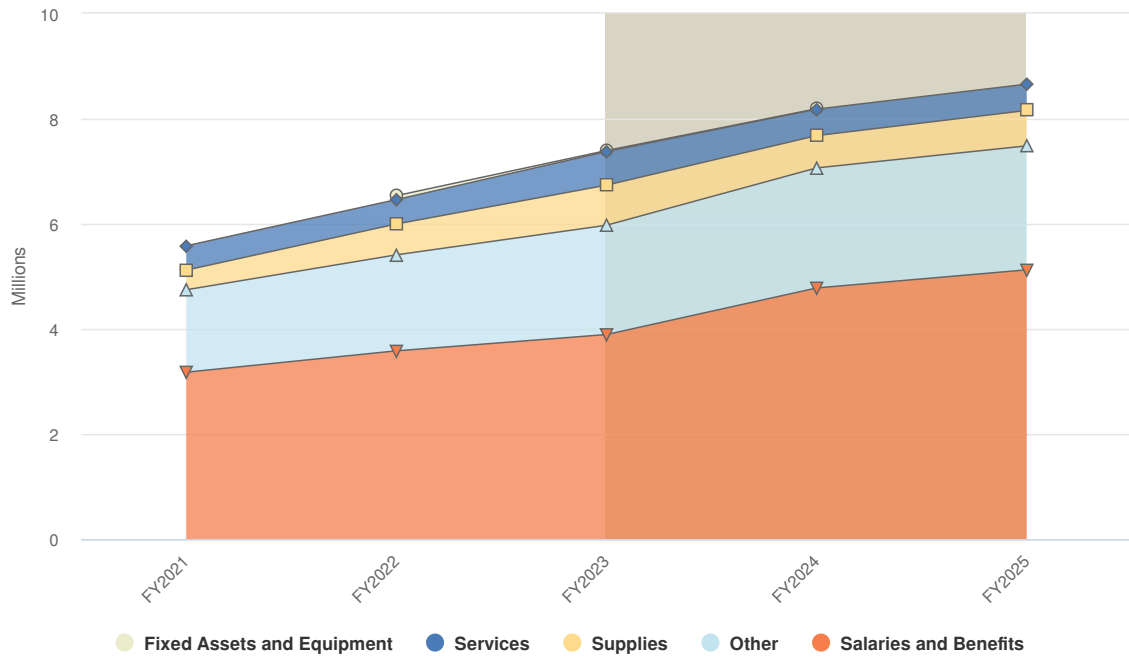
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
RECREATION AND CULTURE					
LIBRARY					
LIBRARY ADMINISTRATION	\$4,887,837	\$5,507,249	\$6,128,003	\$6,998,859	\$7,348,155
LIBRARY - CASA AND MUSEUM	\$110,219	\$143,442	\$151,649	\$171,057	\$187,087
BOOKMARK CAFE	\$13,622	\$60,779	\$115,869	\$21,819	\$21,998
PROJECT LITERACY PROGRAM	\$138,883	\$272,877	\$212,291	\$234,773	\$242,476
SUPPORT SERVICES	\$429,954	\$550,024	\$786,059	\$210,163	\$255,000
TECHNICAL SERVICES	\$0	\$0	\$0	\$551,995	\$602,523
Total LIBRARY:	\$5,580,516	\$6,534,371	\$7,393,870	\$8,188,665	\$8,657,239
Total RECREATION AND CULTURE:	\$5,580,516	\$6,534,371	\$7,393,870	\$8,188,665	\$8,657,239
Total Expenditures:	\$5,580,516	\$6,534,371	\$7,393,870	\$8,188,665	\$8,657,239

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$3,174,557	\$3,581,273	\$3,891,763	\$4,778,309	\$5,123,130
Services	\$463,136	\$463,657	\$640,538	\$503,459	\$499,676
Supplies	\$373,727	\$587,800	\$762,968	\$614,881	\$674,513
Fixed Assets and Equipment	\$0	\$74,665	\$18,541	\$7,157	\$0
Other	\$1,569,096	\$1,826,976	\$2,080,060	\$2,284,859	\$2,359,919
Total Expense Objects:	\$5,580,516	\$6,534,371	\$7,393,870	\$8,188,665	\$8,657,239



Accomplishments



- Received \$4.5M in grant funding from the California State Library Building Forward match grant program for library facility upgrades, which facilitates the Mulford-Marina Branch replacement and other library facility HVAC and lighting upgrades.
- Merged the Arts Commission and Library-Historical Commission into an Arts, Culture & Library Commission to accelerate arts in San Leandro and provide for more efficient and effective use of government resources.
- Reopened the libraries in phases to include full hours at Main and Manor locations after years of closure due to the pandemic, this included an addition of Sunday hours to Manor.
- In collaboration with the IT Department, provided computer and device training and equipment for the community, especially elderly residents who do not speak English as an effort to bridge the digital divide.
- Received a grant from the California State Library to fund Project Literacy which helps 25-50 adults annually with the English literacy skills.
- Established new MOUs with First 5 Alameda County which provided \$36,385 to support early literacy and kindergarten readiness programs including storytime kits for families in English, Spanish, and Chinese, and library programming.
- Completed agreements with Columbia Telecommunications Corporation that will provide the Library Federal E-Rate and California State Broadband funding to provide fiber internet connection to Mulford-Marina library and a redundant public network to the other library facilities for backup in case of emergency.
- Received an LSTA grant for \$19,360 that allowed the library to create a memory lab where the community could digitize their photos, videos, and documents, as well as share those with the library to help build and diversify its historical image archive.
- Updated and created policies capturing the changing needs of the community and the industry standard changes to document practices for staff direction and facility safety.
- Joined LINK+ consortium that provides library users the opportunity to lend items from over 70 public and academic libraries in California.
- Hosted the Wednesday Farmers' Market at the Main Library when the former location on Parrot St. could no longer be used. According to the Farmers' Market association, it was their most successful market in San Leandro.
- Delivered a well-received Redlining and Housing Discrimination exhibit with duplicative sets, one in the museum and one at the library which will travel to other locations in the city.



Bottom Right: Picture of Teen Corner Reading Room & Kid's Quiet Zone

Goals and Objectives



- Complete a Library and Museum Strategic Plan through focus group community feedback to understand the service gaps and the perception/communication gaps and develop actions to close those gaps (Supports Council Goals A through G)
- Continue to actively seek alternate funding sources to provide library services and community programs (Supports Council Goals A, E and F)
- Review, update, and/or create library policies that align with community expectations with consideration for equity, diversity, and inclusion. Place these policies on a 3-year review cycle (Supports Council Goals A through G)
- Develop a comprehensive staff training program to build technical and employment integrity skills competencies as a mechanism to prepare staff for a path for advancement in the organization (Supports Council Goal G)
- Support the Arts, Culture, and Library commission efforts to deliver arts and culture initiatives and outputs (Supports Council Goals E and F)
- Build a culture of accountability, education, and employee development to empower staff with growth opportunities (Supports Council Goal G)
- Explore alternatives for the operations of the Bookmark Café (Supports Council Goals A and D)



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Increase library card holders from 29% to 31% of San Leandro's population	31%	31%
Increase Library Visits to 244,000	244,000	244,000
Increase total circulation of physical and electronic items by 10%	365,743	365,743
Increase program attendance by 10%	9,370	9,370

Police Department



The responsibilities of the Police Department include protection of life and property, preservation of public order, investigation of criminal offenses, apprehension of criminal offenders, and regulation of traffic on public streets to accomplish the safe and expeditious movement of vehicles and pedestrians. The department is organized into six divisions: Administration, Criminal Investigation, Patrol, Professional Standards and Training, Support Services, and Traffic.

The Administration Division is comprised of the Chief of Police, Assistant Police Chief, Police Captain, Police Business Manager, and Crime Analyst. The Chief of Police, Assistant Police Chief, and Police Captain provide leadership to department staff to ensure that effective management of police resources is provided within the community. The Police Business Manager provides technical assistance with municipal law enforcement, fiscal budgets and grant administration.

The Crime Analyst examines the city's crime trends and delivers recommendations on allocating resources. The analyst is responsible for delivering insights uncovered from combining data from multiple distinct databases. This work helps improve service delivery to further the council's goal of maintaining a safe community.

The Criminal Investigation Division is comprised of five units: Special Victims Unit, Crime Suppression Unit, Property Crimes Unit, Crimes Against Persons Unit, and the Property & Evidence division. The Investigations Division also oversees the Evidence Response Team; officers specially trained to manage complex crime scenes.

The Patrol Division is the largest division within the Police Department and operates 24 hours a day, 365 days a year.

The Tactical Operations Team operates out of Patrol as a collateral assignment, enlisting the help from three specially trained groups: Hostage Negotiators, Tactical Operators, and Tactical Dispatchers.

The Volunteers in Policing Service (VIPS) program offers citizens looking to volunteer their time and skills to the Department. VIPS are cross trained in Records, Investigations, and Crime Prevention divisions.

The Professional Standards and Training Division includes the Crime Prevention Unit, City Jail, recruitment, hiring, training, payroll administration, inventory management, and procedural oversight of personnel.

The Crime Prevention Unit is responsible for partnering with city businesses and neighborhoods in implementing crime prevention strategies, Neighborhood Watch, as well as community outreach programs. The unit hosts Neighborhood Watch Programs and the Department Open House (United 4 Safety). The Crime Prevention Unit also manages social media engagement for the police department. The City Jail can hold 28 inmates for up to 24-hours. Training includes leadership/executive development and skill enhancement programs for all personnel, including courses mandated by the California Peace Officers Standards in Training. Additionally, the Training unit provides workshops on diversity, Fair and

Impartial and Bias-Free Policing, crisis intervention training for mental illness, sexual harassment, and workplace violence for all Police Department personnel. The division coordinates the Citizen's and Teen Academies, as well as all promotion, recognition, and awards ceremonies.

The Support Services Division includes the Records and Emergency Communications Units. These sections provide support functions for the Department. The Records Section processes and manages police reports, related documents, court liaison services, operates the Live Scan Fingerprinting System, and assists with license and permit applications.

The Communications Center receives all police and animal control calls for service from the community. The Communications Center is staffed 24-hours a day and is responsible for the dispatching of public safety personnel and equipment. Dispatchers attended a variety of training classes with included Customer Service, Terrorism Awareness, Active Shooter Training, Dispatch Ethics and Leadership, Disaster Training and Domestic Violence.

The Traffic Division is comprised of the following sections: Traffic and Commercial Enforcement, and Animal Control. Traffic Enforcement handles all vehicle-related concerns within the city, including vehicle code enforcement and parking violations. There are three goals within the Traffic Unit: 1) enforce traffic laws to provide safe streets; educate the community on traffic laws and quality of life issues; 2) empower citizens with traffic knowledge so they can make safe decisions while riding a bike, driving or walking; 3) work closely with the Traffic Engineering Department.

Animal Control is responsible for nuisance complaints involving animals, animal bites/attacks, stray domestic animals, injured domestic animals, and wildlife. They also handle calls for deceased animals. The unit currently contracts with the East Bay SPCA in Oakland. Stray animals, those in need of quarantine, or requiring protective custody are taken to this shelter.



Organizational Chart

The Police Department staffing changes consist of:

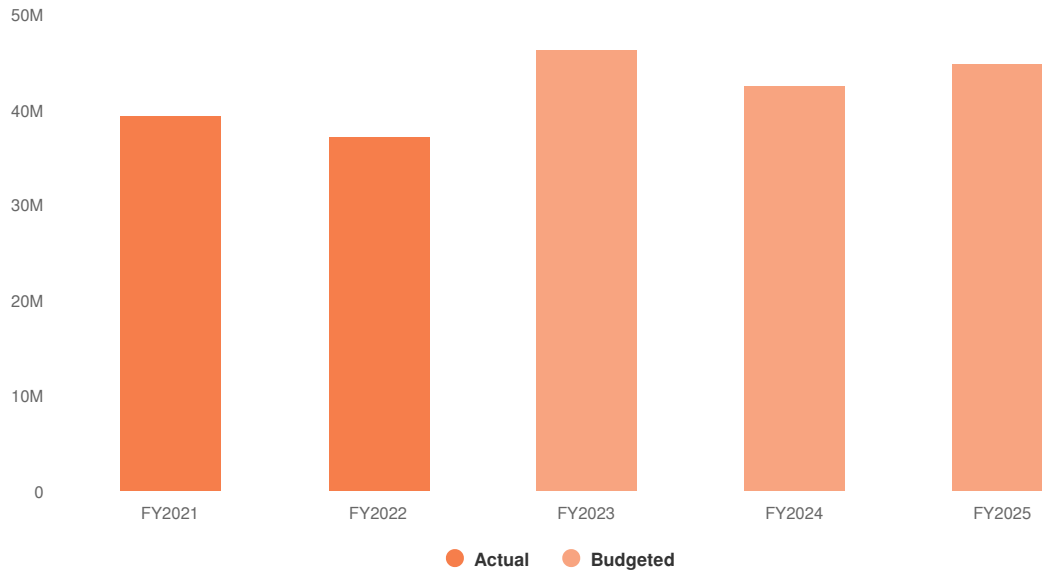
- Management Analyst II
- Administrative Assistant III



Expenditures Summary

\$42,507,483 **-\$3,789,626**
(-8.19% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



The Police Department budget changes consist of:

- o East Bay SPCA
- o Flock Community Safety Cameras (82 Cameras)
- o Outsourced Internal Affairs Investigations
- o Meal Prep Delivery Service for Police Dispatchers
- o Truleo Personal Video Recording System (PVRS) Review and Analysis
- o Recruitment Advertising
- o Increased Labor Costs
- o New employees and ramping up post-COVID training
- o Uniforms for New Hires
- o Background Investigations
- o One-Time Expenses
- o EBRCSA Radio Encryption
- o Phone System Replacement (State Mandated)

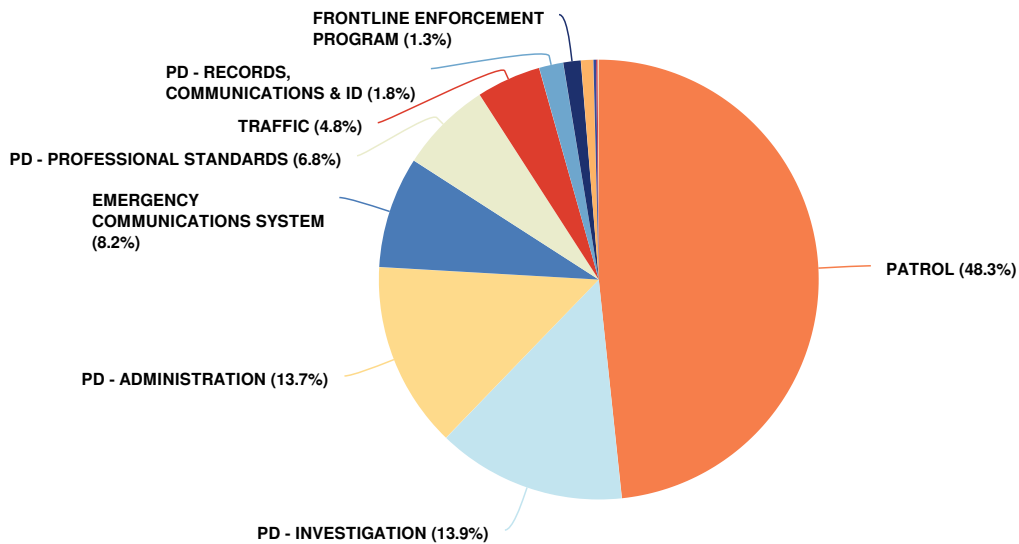


Expenditures by Fund

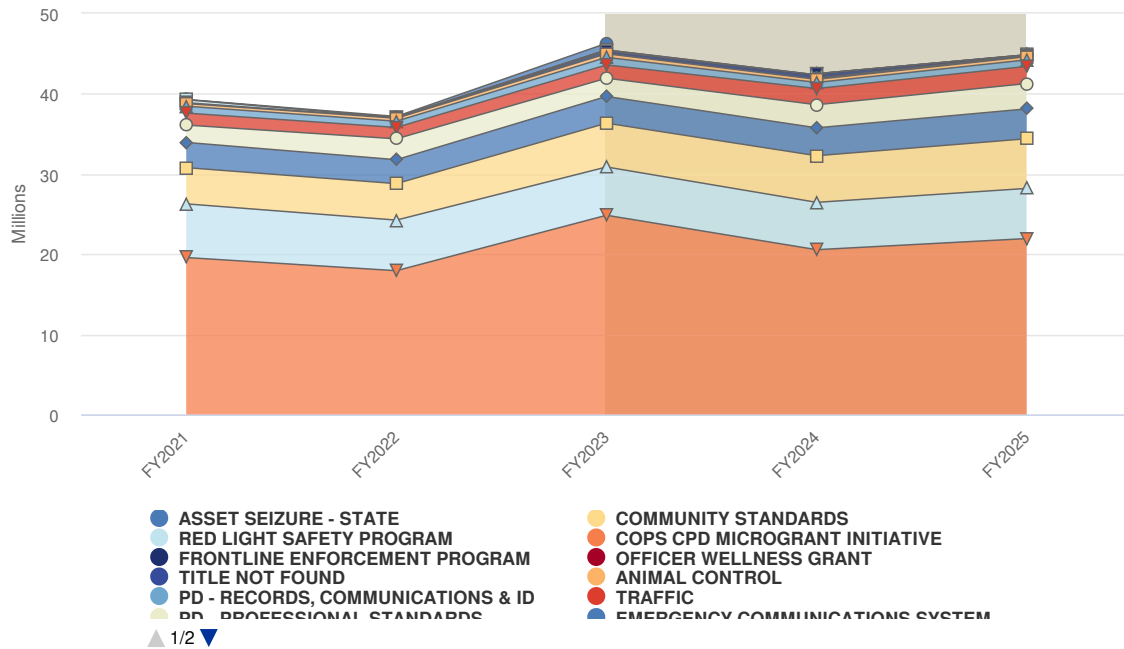
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$39,163,546	\$36,979,558	\$45,101,880	\$41,849,407	\$44,700,669
ASSET SEIZURE FUND	\$27,175	\$126,769	\$828,877	\$0	\$0
SPECIAL GRANTS FUND	\$102,232	\$60,795	\$366,353	\$658,076	\$165,702
Total:	\$39,292,952	\$37,167,123	\$46,297,110	\$42,507,483	\$44,866,371

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
PUBLIC SAFETY					
POLICE					
PD - ADMINISTRATION					
Salaries and Benefits	\$2,045,323	\$1,922,471	\$2,090,451	\$2,995,071	\$3,165,753
Services	\$177,569	\$320,468	\$554,403	\$46,655	\$47,771
Supplies	\$26,818	\$21,777	\$28,115	\$9,440	\$9,200
Fixed Assets and Equipment	\$26,349	\$0	\$0	\$4,000	\$4,000
Other	\$2,244,231	\$2,284,889	\$2,795,593	\$2,761,564	\$2,971,997
Total PD - ADMINISTRATION:	\$4,520,289	\$4,549,604	\$5,468,561	\$5,816,730	\$6,198,720
PD - PROFESSIONAL STANDARDS					
Salaries and Benefits	\$1,752,059	\$2,045,147	\$1,591,754	\$1,838,122	\$1,927,475
Services	\$197,922	\$307,092	\$431,716	\$737,470	\$919,407
Supplies	\$84,986	\$128,444	\$128,250	\$194,974	\$199,974
Fixed Assets and Equipment	\$4,111	\$0	\$0		
Other	\$127,700	\$123,251	\$125,332	\$110,590	\$114,045
Total PD - PROFESSIONAL STANDARDS:	\$2,166,778	\$2,603,935	\$2,277,051	\$2,881,156	\$3,160,900
PD - RECORDS, COMMUNICATIONS & ID					
Salaries and Benefits	\$712,729	\$644,802	\$761,190	\$638,234	\$690,716



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Services	\$53,898	\$50,525	\$85,243	\$54,195	\$59,195
Supplies	\$15,652	\$13,336	\$19,089	\$6,706	\$6,706
Fixed Assets and Equipment	\$0	\$0	\$5,000		
Other	\$74,637	\$72,037	\$73,253	\$57,706	\$59,779
Total PD - RECORDS, COMMUNICATIONS & ID:	\$856,915	\$780,700	\$943,774	\$756,841	\$816,396
PATROL					
Salaries and Benefits	\$17,495,739	\$15,900,822	\$22,820,164	\$18,696,859	\$20,037,789
Services	\$58,811	\$40,917	\$59,494	\$58,600	\$56,560
Supplies	\$351,150	\$378,981	\$331,670	\$281,000	\$281,000
Fixed Assets and Equipment	\$658	\$0	\$0	\$1,500	\$5,000
Other	\$1,664,020	\$1,606,052	\$1,633,158	\$1,509,787	\$1,554,885
Total PATROL:	\$19,570,377	\$17,926,771	\$24,844,485	\$20,547,745	\$21,935,234
TRAFFIC					
Salaries and Benefits	\$1,281,867	\$1,190,333	\$1,438,895	\$1,819,098	\$1,932,215
Services	\$66,934	\$83,875	\$69,168	\$56,634	\$61,254
Supplies	\$13,327	\$18,738	\$24,228	\$14,070	\$14,070
Other	\$128,976	\$124,483	\$126,584	\$130,702	\$134,157
Total TRAFFIC:	\$1,491,105	\$1,417,430	\$1,658,875	\$2,020,503	\$2,141,696
PD - INVESTIGATION					
Salaries and Benefits	\$5,903,679	\$5,554,070	\$5,190,616	\$4,939,282	\$5,258,440
Services	\$190,894	\$186,457	\$237,453	\$457,015	\$473,371
Supplies	\$49,279	\$39,772	\$52,057	\$14,000	\$17,863
Fixed Assets and Equipment	\$845	\$0	\$0		
Other	\$550,752	\$531,701	\$541,858	\$494,865	\$509,665
Total PD - INVESTIGATION:	\$6,695,449	\$6,311,999	\$6,021,984	\$5,905,162	\$6,259,339
COMMUNITY STANDARDS					
Salaries and Benefits	\$2,660	\$0	\$0		
Services	\$1,599	\$0	\$0		
Supplies	\$0	\$0	\$752		
Other	\$3,941	\$3,804	\$3,868	\$4,809	\$4,982
Total COMMUNITY STANDARDS:	\$8,200	\$3,804	\$4,620	\$4,809	\$4,982
FRONTLINE ENFORCEMENT PROGRAM					
Services	\$31,419	\$1,715	\$115,735	\$262,500	\$37,500
Supplies	\$35,114	\$59,080	\$97,118	\$184,000	\$10,000
Fixed Assets and Equipment	\$35,698	\$0	\$153,500	\$99,000	\$0
Total FRONTLINE ENFORCEMENT PROGRAM:	\$102,232	\$60,795	\$366,353	\$545,500	\$47,500
ASSET SEIZURE - STATE					



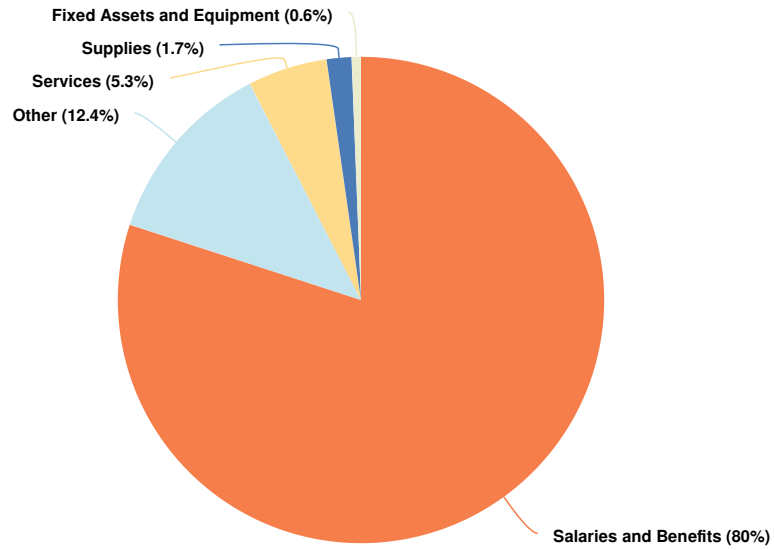
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Services	\$23,180	\$0	\$0		
Supplies	\$0	\$0	\$74,058		
Fixed Assets and Equipment	\$3,995	\$126,769	\$754,819		
Total ASSET SEIZURE - STATE:	\$27,175	\$126,769	\$828,877	\$0	\$0
EMERGENCY COMMUNICATIONS SYSTEM					
Salaries and Benefits	\$2,618,182	\$2,481,924	\$2,835,908	\$2,854,144	\$3,063,776
Services	\$270,609	\$259,862	\$237,931	\$286,680	\$314,508
Supplies	\$12,363	\$10,458	\$13,986	\$2,000	\$2,000
Fixed Assets and Equipment	\$1,687	\$0	\$5,000	\$153,500	\$150,000
Other	\$242,703	\$233,829	\$239,269	\$185,046	\$191,527
Total EMERGENCY COMMUNICATIONS SYSTEM:	\$3,145,544	\$2,986,074	\$3,332,095	\$3,481,370	\$3,721,811
RED LIGHT SAFETY PROGRAM					
Salaries and Benefits	\$74,006	\$16,685	\$93,497		
Services	\$286,000	\$0	\$0		
Supplies	\$228	\$0	\$442		
Other	\$11,700	\$11,292	\$11,483	\$9,618	\$9,963
Total RED LIGHT SAFETY PROGRAM:	\$371,934	\$27,977	\$105,422	\$9,618	\$9,963
COPS CPD MICROGRANT INITIATIVE					
Salaries and Benefits	\$0	\$0	\$0	\$23,586	\$26,110
Total COPS CPD MICROGRANT INITIATIVE:	\$0	\$0	\$0	\$23,586	\$26,110
OFFICER WELLNESS GRANT					
Services			\$0	\$37,000	\$55,000
Total OFFICER WELLNESS GRANT:			\$0	\$37,000	\$55,000
TITLE NOT FOUND					
Salaries and Benefits				\$88,490	\$91,594
Services				\$500	\$499
Total TITLE NOT FOUND:	\$0	\$0	\$0	\$88,990	\$92,092
Total POLICE:	\$38,955,998	\$36,795,858	\$45,852,097	\$42,119,012	\$44,469,744
ANIMAL REGULATION					
ANIMAL CONTROL					
Salaries and Benefits	\$133,740	\$137,458	\$119,425	\$124,873	\$132,684
Services	\$199,340	\$231,119	\$322,308	\$245,500	\$245,500
Supplies	\$1,744	\$630	\$1,188	\$800	\$800
Other	\$2,131	\$2,057	\$2,091	\$17,298	\$17,643
Total ANIMAL CONTROL:	\$336,955	\$371,264	\$445,013	\$388,472	\$396,627
Total ANIMAL REGULATION:	\$336,955	\$371,264	\$445,013	\$388,472	\$396,627
Total PUBLIC SAFETY:	\$39,292,952	\$37,167,123	\$46,297,110	\$42,507,483	\$44,866,371



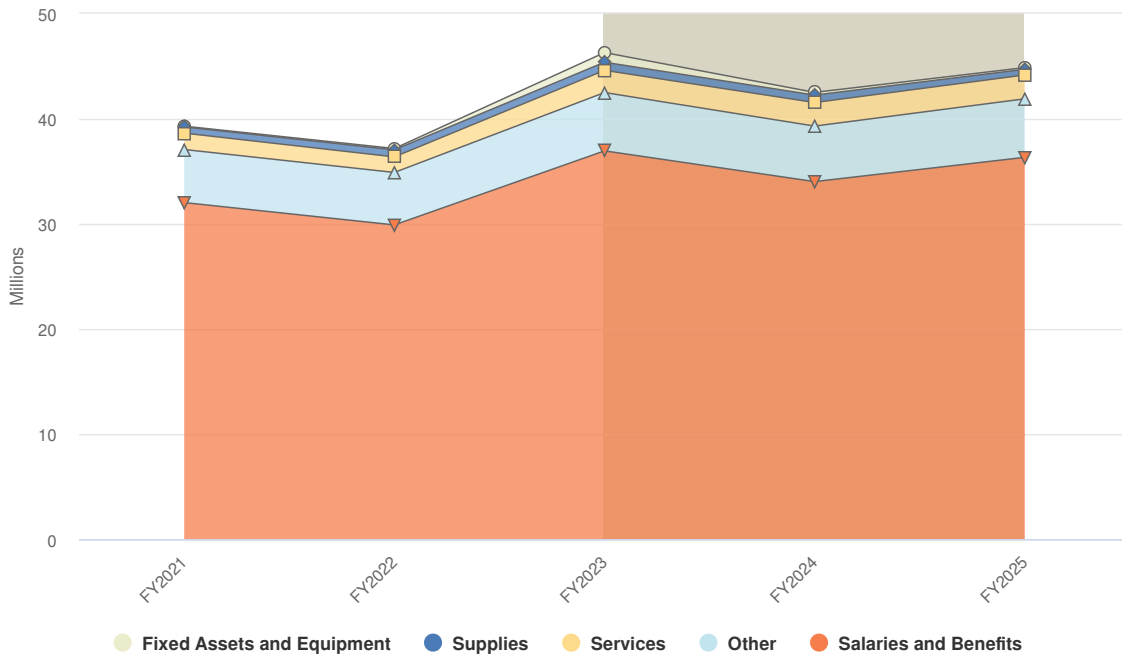
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total Expenditures:	\$39,292,952	\$37,167,123	\$46,297,110	\$42,507,483	\$44,866,371

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$32,019,984	\$29,893,712	\$36,941,899	\$34,017,760	\$36,326,552
Services	\$1,558,174	\$1,482,029	\$2,113,451	\$2,242,749	\$2,270,564
Supplies	\$590,661	\$671,216	\$770,952	\$706,990	\$541,613
Fixed Assets and Equipment	\$73,342	\$126,769	\$918,319	\$258,000	\$159,000
Other	\$5,050,791	\$4,993,396	\$5,552,489	\$5,281,985	\$5,568,642
Total Expense Objects:	\$39,292,952	\$37,167,123	\$46,297,110	\$42,507,483	\$44,866,371



Accomplishments

Department Wide:

- Increased Tactical Communication and De-Escalation Training, including Integrating Communications, Assessment, and Tactics (ICAT) training.
- The Crime Free Business Training and Certification Program.
- Continued the Bias-Free Policing training program to proactively address concerns for 21st Century Policing within our community.
- Continued crisis intervention training to provide staff to be deployed as crisis intervention officers to intervene at critical incidents related to mental health.
- Enhanced community engagement through the development of a Social Media Team and created a Communications Plan to continue community engagement across all social media platforms and outlets.
- Helped develop and staff the Regional Sideshow Enforcement Team (ReSET).
- Entered into agreement with Alameda County Sheriff's Office to provide midnights dispatch coverage 7-days per week.
- Matrix Consulting Group initiated police department staffing study.
- Increased efficiencies in recruitment and hiring efforts.

Technology:

- Bolstered transparency to the community with updated City Dash on the police department's website.
- Expanded the small Unmanned Aerial Vehicle program to evaluate in-progress crime scenes more effectively to reduce risk and keep the community and staff safer.
- Enhanced crime analysis capacity and internal case updates with deployment cutting-edge technology software.
- Installed Flock Community Safety cameras to aid in the prevention and investigation of crimes

Community Outreach:

- Continued the United 4 Safety campaign.
- Expanded the Chief's Advisory Board.
- Expanded the "Coffee with the Cops" program to include a holiday "Cookies with the Cops," "Pizza with the Cops," "Ice Cream with the Cops" campaign.
- Hosted the first-annual "Cops and Rodders" event.
- Partnered with Unity in the Community at their events.
- Launched Community Safety Satisfaction Survey – Zencity.
- Partnered with the City to develop and implement the Citizen's Police Review Board (CPRB)

Crime Prevention:

The Department continued its partnerships with the community including:

- Connecting numerous Homeowners Associations
- The Business Association of South San Leandro (BASL)
- The Downtown Association (DA)
- San Leandro Improvement Association
- The Crime Free Multi-Housing Program
- Leadership San Leandro
- Neighborhood Watch
- National Night Out



Goals and Objectives

- Conduct comprehensive policy and procedure review.
- Enhance scenario-based employee training.
- Refine the department’s crime reduction plan through a multifaceted approach:
 - Business and neighborhood outreach through Crime Prevention and Environmental Design
 - Intelligence led policing
 - Higher level of community engagement
 - Sharing of crime data and intelligence with allied agencies
 - Continued joint and regional enforcement
 - Education and Intervention programs
 - Crime Analysis
- Strategic deployment of resources
- Build community trust through neighborhood outreach campaigns and rethinking policing.
- Review the workload of supervisory and management team members, evaluate program assignments, and set project timelines.
- Evaluate technologies and equipment to increase public safety and improve risk management.
- Incorporate service delivery outcomes and performance measures for each division in the department.
- Enhance the current process for recruiting and retaining a professional and diverse workforce and retain the best and the brightest staff who reflect the core values of the San Leandro Police Department.
- Enhance employee wellness by expanding mental, physical, and financial health resources.
- Evaluate calls for service with department response.
- Leverage technology to increase transparency to include Unmanned Aerial Vehicle, Narcan, Armored Rescued Vehicle deployments and upcoming Racial Identity Profiling Act and Incident Based Reporting data.
- Collaborate on crime issues with neighboring agencies.



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Decrease the overall number of San Leandro Police Department Sworn vacancies by 25% by June 30 th , 2025	18	24
Reduce property crimes by 5% in the calendar year 2024	4,185	3,976
Implement CordicoShield Law Enforcement Wellness Application by January 1, 2024	Implementing 1/1/2024	Implementing 1/1/2024

Recreation Department



The Recreation Division, under the City Manager's Office, is dedicated to developing a sense of community and raising the quality of life for all residents. Recreation is responsible for offering programs and services that strengthen a sense of belonging, fostering human development, promoting health and wellness, increasing cultural unity, and providing recreational experiences for all age groups and families. Programs include classes, camps, special events, trips, sports, aquatics, fitness, seniors, cultural arts, and individual enrichment. The division operates two community centers, two park buildings, three swimming pools, sixteen parks, five fields, and three tennis facilities.

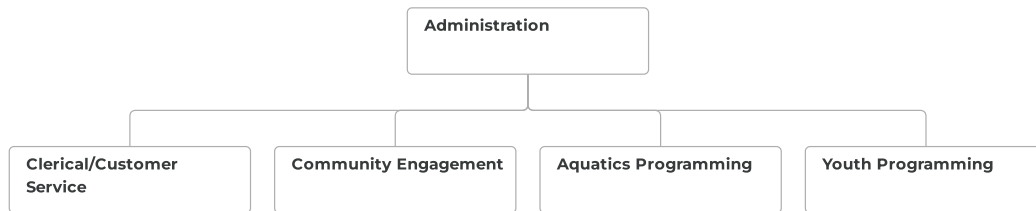
The division coordinates the annual Cherry Festival and Parade along with other City-wide special events and services such as First Aid, CPR, and AED training.

Additionally, Recreation staffs the Recreation and Parks Commission (RAPC), and the Youth Advisory Commission (YAC). RHS staff work with commissioners in supporting the City Council's mission and vision.

Organizational Chart

The Recreation Department staffing changes consist of:

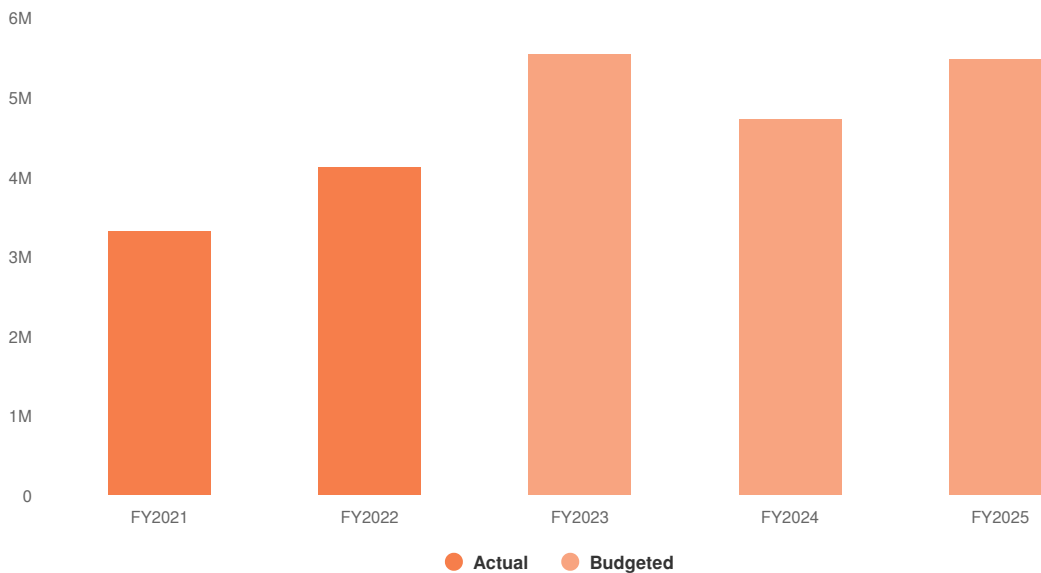
- Bolster Administrative Assistant I positions to create supervisory bandwidth
- Organize staffing and operational costs by division/program



Expenditures Summary

\$4,733,337 **-\$808,232**
 (-14.58% vs. prior year)

Recreation Proposed and Historical Budget vs. Actual



The Recreation Department budget changes consist of:



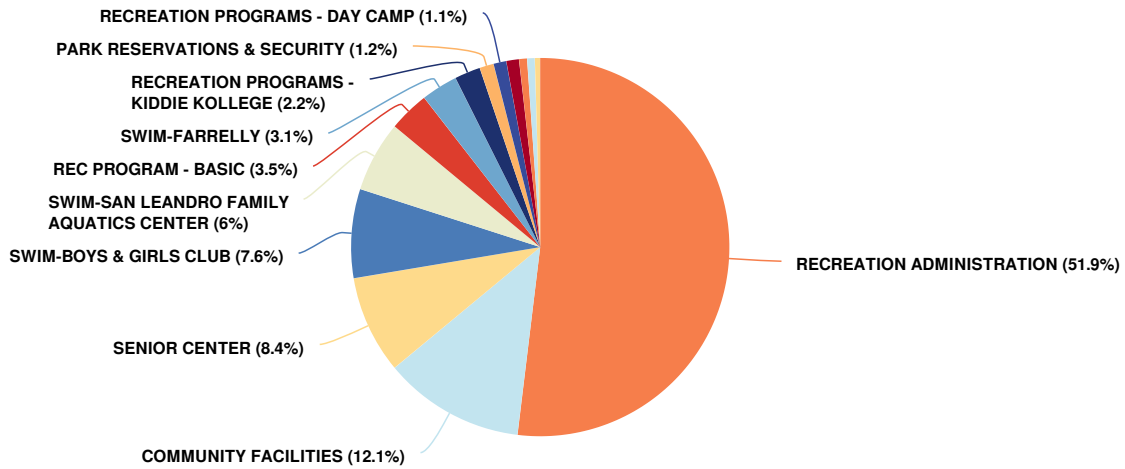
- Enhance training costs throughout the divisions/programs
- Expand consulting services for Community Promotions/Special Events

Expenditures by Fund

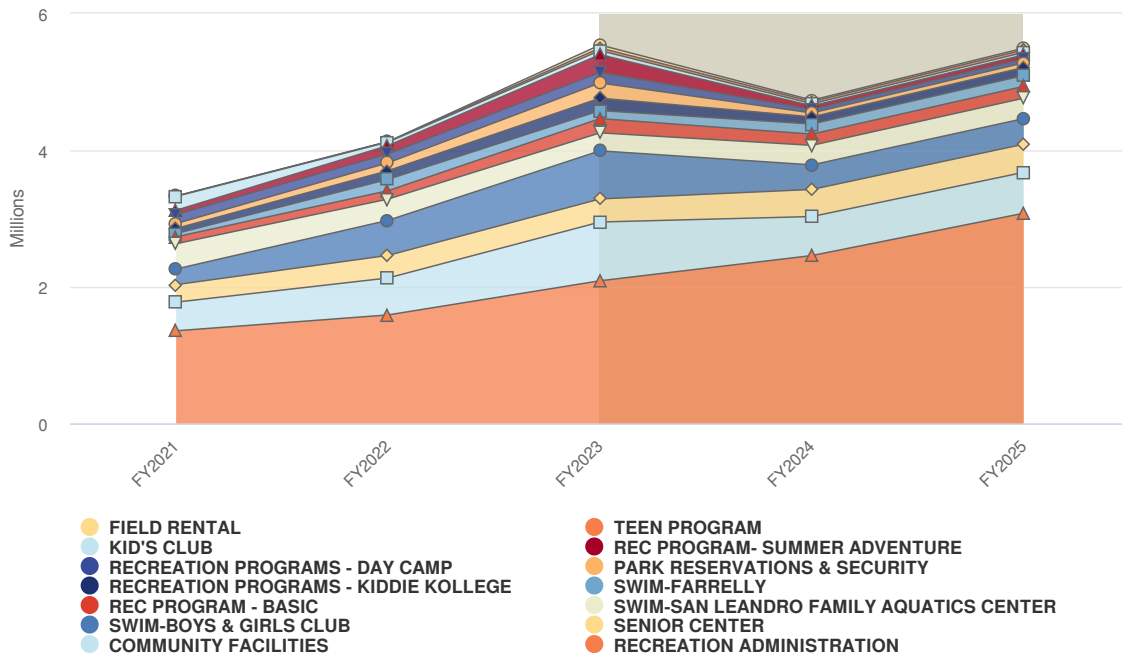
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$3,330,059	\$4,127,026	\$5,541,569	\$4,733,337	\$5,494,789
Total GENERAL FUND:	\$3,330,059	\$4,127,026	\$5,541,569	\$4,733,337	\$5,494,789

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



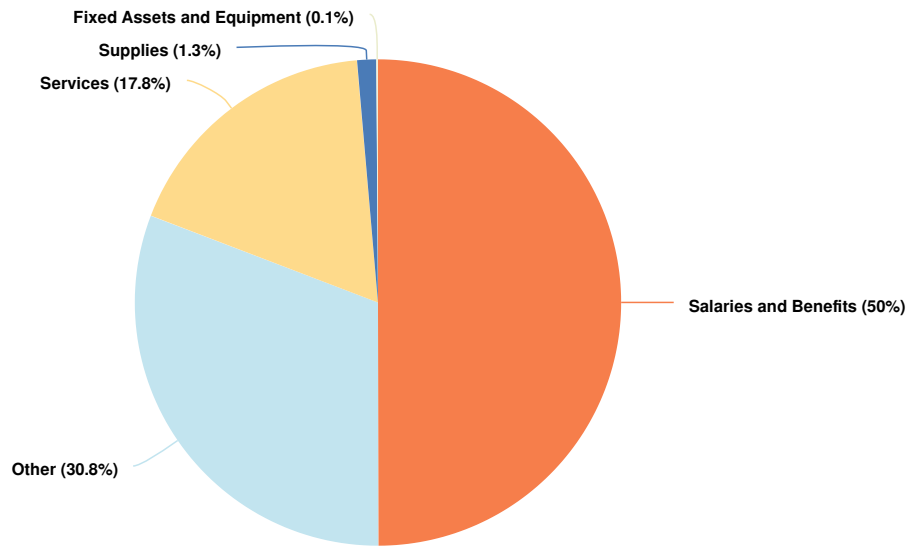
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
RECREATION AND CULTURE					
RECREATION AND HUMAN SERVICES					
RECREATION ADMINISTRATION	\$1,355,831	\$1,588,276	\$2,088,572	\$2,457,741	\$3,077,625
REC PROGRAM - BASIC	\$100,424	\$122,489	\$208,853	\$164,336	\$172,882
TEEN PROGRAM	\$3,034	\$3,595	\$36,892	\$31,814	\$35,885
KID'S CLUB	\$203,242	\$51,831	\$60,787	\$31,430	\$37,709
RECREATION PROGRAMS - KIDDIE KOLLEGE	\$74,077	\$125,545	\$181,827	\$103,994	\$117,183
RECREATION PROGRAMS - DAY CAMP	\$133,538	\$131,649	\$154,419	\$51,930	\$58,459
REC PROGRAM- SUMMER ADVENTURE	\$61,005	\$120,262	\$259,912	\$51,739	\$58,190
COMMUNITY FACILITIES	\$419,261	\$540,990	\$860,150	\$571,155	\$599,203
PARK RESERVATIONS & SECURITY	\$71,807	\$116,124	\$222,808	\$57,454	\$67,620
FIELD RENTAL	\$3,347	\$3,632	\$44,464	\$21,120	\$25,152
SWIM-SAN LEANDRO FAMILY AQUATICS CENTER	\$370,470	\$311,422	\$263,038	\$286,304	\$298,980
SWIM-FARRELLY	\$48,244	\$167,033	\$117,400	\$148,224	\$159,182
SWIM-BOYS & GIRLS CLUB	\$229,357	\$513,350	\$704,570	\$359,581	\$374,763
SENIOR CENTER	\$256,420	\$330,828	\$337,875	\$396,517	\$411,957
Total RECREATION AND HUMAN SERVICES:	\$3,330,059	\$4,127,026	\$5,541,569	\$4,733,337	\$5,494,789



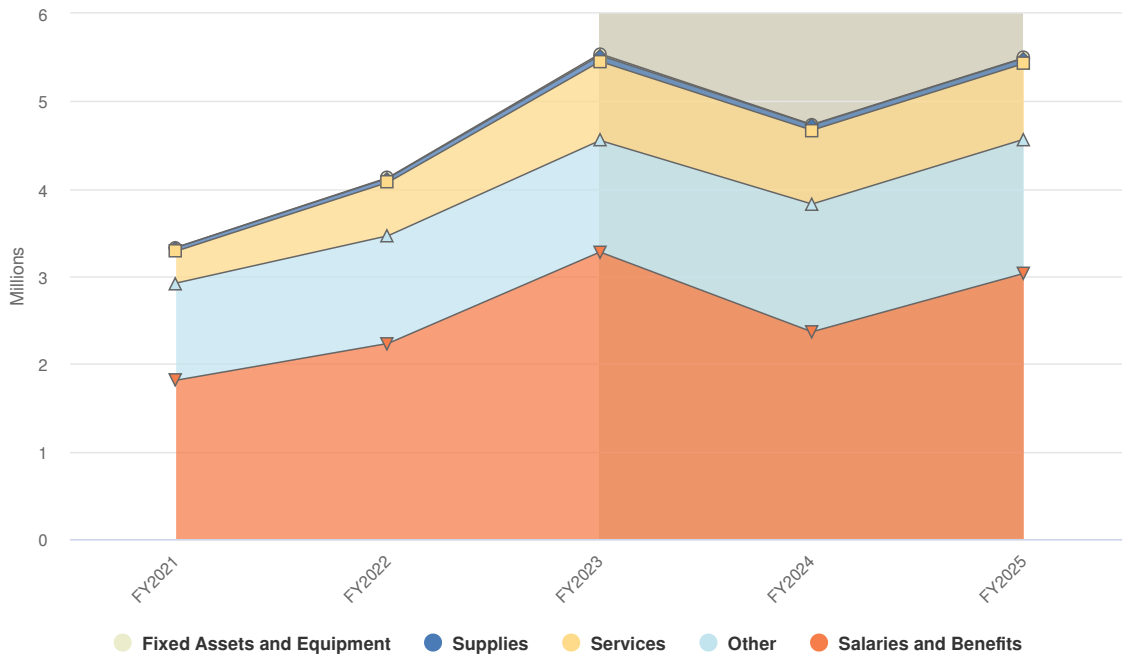
Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Total RECREATION AND CULTURE:	\$3,330,059	\$4,127,026	\$5,541,569	\$4,733,337	\$5,494,789
Total Expenditures:	\$3,330,059	\$4,127,026	\$5,541,569	\$4,733,337	\$5,494,789

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits	\$1,812,999	\$2,233,460	\$3,277,381	\$2,366,154	\$3,033,436
Services	\$364,521	\$609,585	\$901,947	\$843,050	\$865,100
Supplies	\$41,270	\$48,282	\$69,118	\$60,450	\$59,950
Fixed Assets and Equipment	\$1,865	\$5,978	\$18,983	\$4,700	\$4,700
Other	\$1,109,404	\$1,229,722	\$1,274,140	\$1,458,983	\$1,531,603
Total Expense Objects:	\$3,330,059	\$4,127,026	\$5,541,569	\$4,733,337	\$5,494,789



Accomplishments

- Maintained quality customer service and re-established community engagement with programs, services, and events as the City continued to reopen from the Shelter In Place closure of March 2020.
- Grand opening of Farrelly Pool after a complete rebuild since its closure in 2016.
- Grand opening of the Boys and Girls Club Pool after a pool and deck reconstruction since its closure in 2018.
- Initiated the planning phase/stages with other departments on the Steven Taylor Memorial Project, Memorial Park All-Inclusive Park Project, Comprehensive Parks Assessment Plan, and Sesquicentennial/150th Celebration events.
- Established Surlene Grant Community Room rental procedures, fees, and operations for internal and external use.
- Collaborated with Community Development on the community outreach and engagement portion of the Shoreline Development Project.
- Re-established the release of the City's Recreation Activities Guide both in print and online.
- Successfully hosted the return of the Cherry Parade since 2019.
- Reopened programs to pre-COVID scheduling: Jr. Warriors program, Field, Parks reservations, and summer camps.
- Hosted the City's first Jr. Giants program at Thrasher Park and Washington Manor Park.
- Fully operated the City's three pools during every summer since 2016.
- Re-launched special events at City facilities and parks: Farrelly Pool Dive-In Movie Night, Movies at the Parks, Concert at the Parks, Pumpkin Splash, Cookies and Cocoa with Santa, MLK Oratorical Contest.
- Collaborated with the Public Works department in addressing the needed HVAC repairs at the Senior Community Center.
- Re-established plans with Public Works and Engineering & Transportation departments for pickleball courts at Heath Park and Washington Manor Park.
- Re-established plans with Public Works and Engineering & Transportation departments to renovate Thrasher Park Skate Park.
- Released the RFP for the Comprehensive Parks Master Plan and selected a consultant for the project.
- Added Lifeguard as a new classification to the Job Descriptions to address the need for recruitment and acknowledge the additional training/certification needed to perform the job.
- Began the planning process for the return of the Cherry Festival in the summer of 2023.
- Concluded operations of the Marina Community Center as a COVID-19 Test Site that was established in June 2020.
- Concluded separation of Recreation as a Division under CMO and Human Services as a Department.



Goals and Objectives

- Maintain quality customer service and improve community engagement with the community to close service gaps and enhance parks, facilities, programs, services, and events as the City conducts the Comprehensive Parks Master Plan Study.
- Complete and implement recommendations cited from the Parks Master Plan.
- Develop and host a Summer Event Series that celebrates Recreation, increases the utilization of City parks and facilities, and encourages community engagement.
- Evaluate special events (i.e., Cherry Festival and Parade, Summer events, holiday/seasonal events) to leverage City resources and reconnect with the community.
- Develop and coordinate with Public Works a strategic plan addressing facility maintenance (community centers, pools, park buildings, fields, and tennis courts).
- Develop and sustain Teen programming.
- Work towards securing alternate funding to supplement programs and services offered to the community.
- Establish a new division/department organization chart that supports the goals and priorities specifically for Recreation.



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Increase the number of Program Participant Registration from 13,000 to 17,000	17,000	17,000
Increase the number of Facility Rentals from 1,500 to 1,750	1,750	1,750
Increase in number of Programs Offered from 1,565 to 1,700	1,700	1,700

Public Works Department

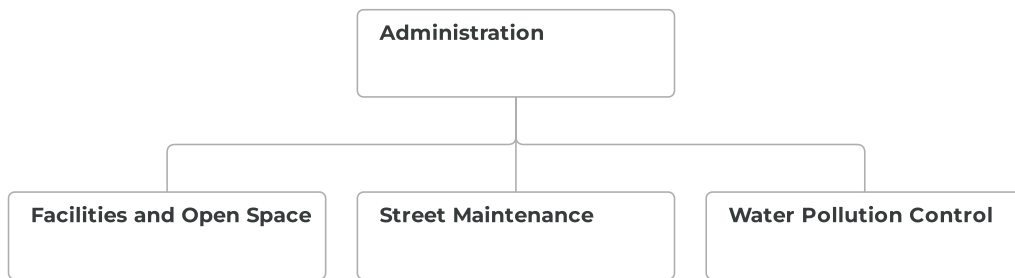


The Public Works Department is responsible for the maintenance of city streets, parks, street trees, streetlights, traffic signals, traffic signs, pavement markings, storm drains, buildings, and mobile equipment. The department is also responsible for the San Leandro Shoreline Recreation Area, including contract management of the Monarch Bay Golf Club, the Bay Trail, and the shoreline marshlands. In addition, the department operates and maintains the City's wastewater treatment facility and sewer collection system, administers the waste hauler franchise agreement, and coordinates the City's recycling programs. The department is organized into four divisions: **Administration, Facilities and Open Space, Street Maintenance,** and **Water Pollution Control.**

Organizational Chart

The Public Works Department staffing changes consist of:

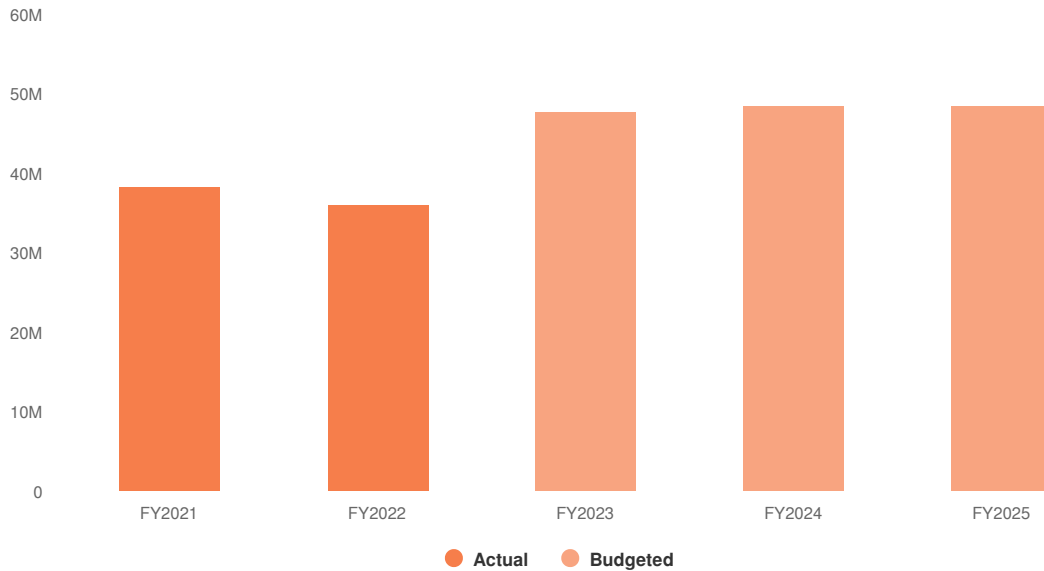
- o Net New
 - Maintenance Worker Entry – Street Cleaning (Temporary to Permanent)
 - Street Maintenance Worker I (Temporary to Permanent)
 - Administrative Specialist III
 - Public Works Services Manager
- o Upgrade
 - Park Maintenance Worker I to II
 - Street Maintenance Worker I to II



Expenditures Summary

\$48,497,984 **\$752,595**
(1.58% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual



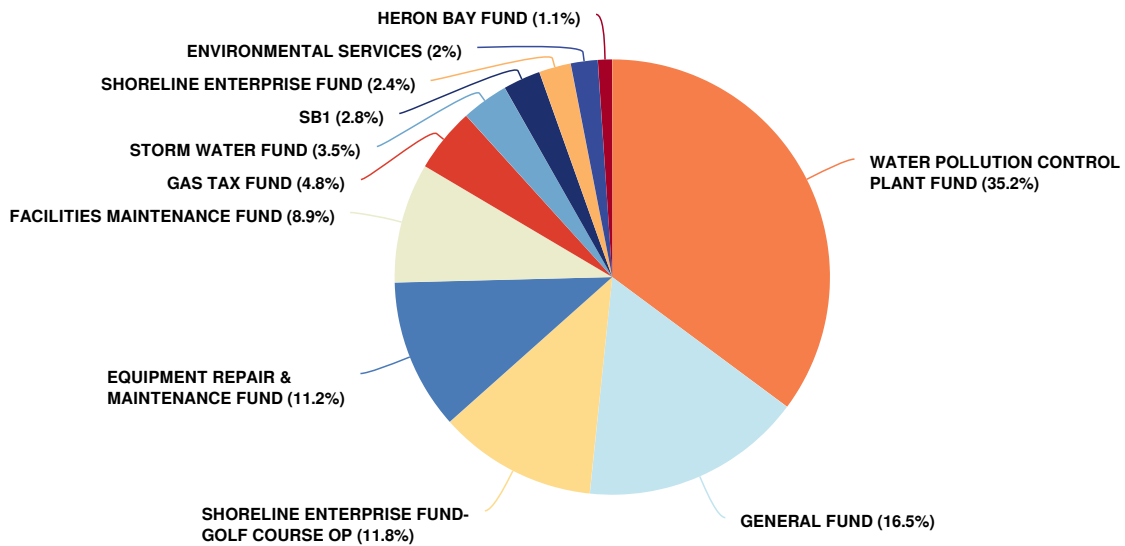
The Public Works Department budget changes consist of:

- o General Fund
 - SB 1383 Support
 - Alameda County Health SB1383 Inspections
 - Utilities
 - Tree Trimming Program
 - Median/ROW Contract Services
- o All Other Funds
 - Asphalt / Crack Seal Material (SB1)
 - Fuel
 - Tide Gate Maintenance
 - Hydrology Study (FY24)
 - Abandoned Watercraft (FY24)
 - Golf CIP
 - Vehicle Replacements (non-Police/Fire)



Expenditures by Fund

2024 Expenditures by Fund

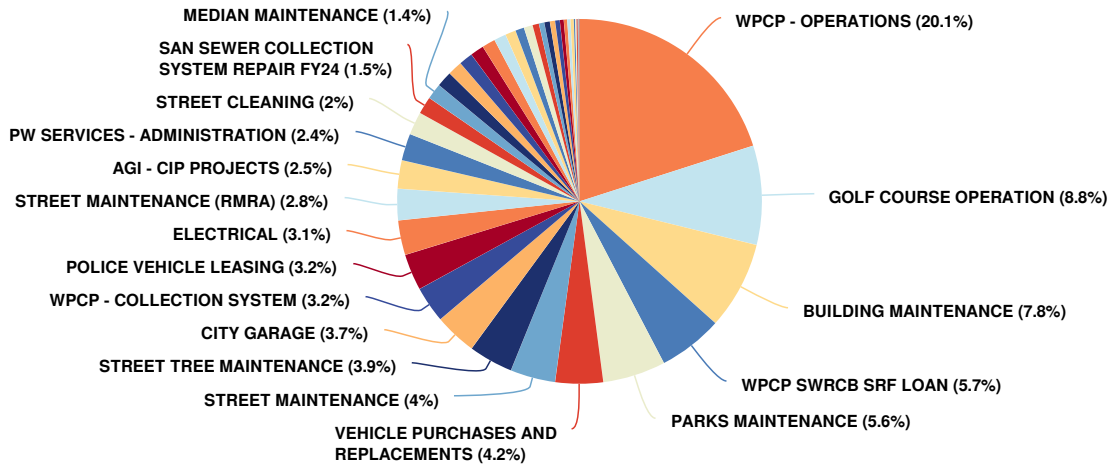


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
GENERAL FUND	\$6,999,786	\$6,613,837	\$8,789,763	\$7,997,989	\$8,452,575
GAS TAX FUND	\$2,605,224	\$2,169,967	\$3,692,163	\$2,319,673	\$2,447,149
HERON BAY FUND	\$492,929	\$410,109	\$438,991	\$514,438	\$536,432
SB1	\$0	\$960,232	\$775,189	\$1,346,774	\$1,399,274
WATER POLLUTION CONTROL PLANT FUND	\$14,178,880	\$10,789,619	\$16,255,757	\$17,058,127	\$17,811,277
ENVIRONMENTAL SERVICES	\$428,646	\$757,017	\$1,114,701	\$973,182	\$1,076,337
SHORELINE ENTERPRISE FUND-GOLF COURSE OP	\$3,930,116	\$4,002,050	\$5,627,889	\$5,702,315	\$5,350,692
SHORELINE ENTERPRISE FUND	\$1,126,686	\$1,056,505	\$1,302,961	\$1,149,189	\$1,043,488
STORM WATER FUND	\$1,551,667	\$1,583,532	\$1,566,095	\$1,695,030	\$1,555,329
FACILITIES MAINTENANCE FUND	\$3,897,802	\$4,289,483	\$4,183,232	\$4,315,046	\$4,477,670
EQUIPMENT REPAIR & MAINTENANCE FUND	\$2,997,144	\$3,337,338	\$3,998,648	\$5,426,221	\$4,309,441
Total:	\$38,208,880	\$35,969,689	\$47,745,390	\$48,497,984	\$48,459,663

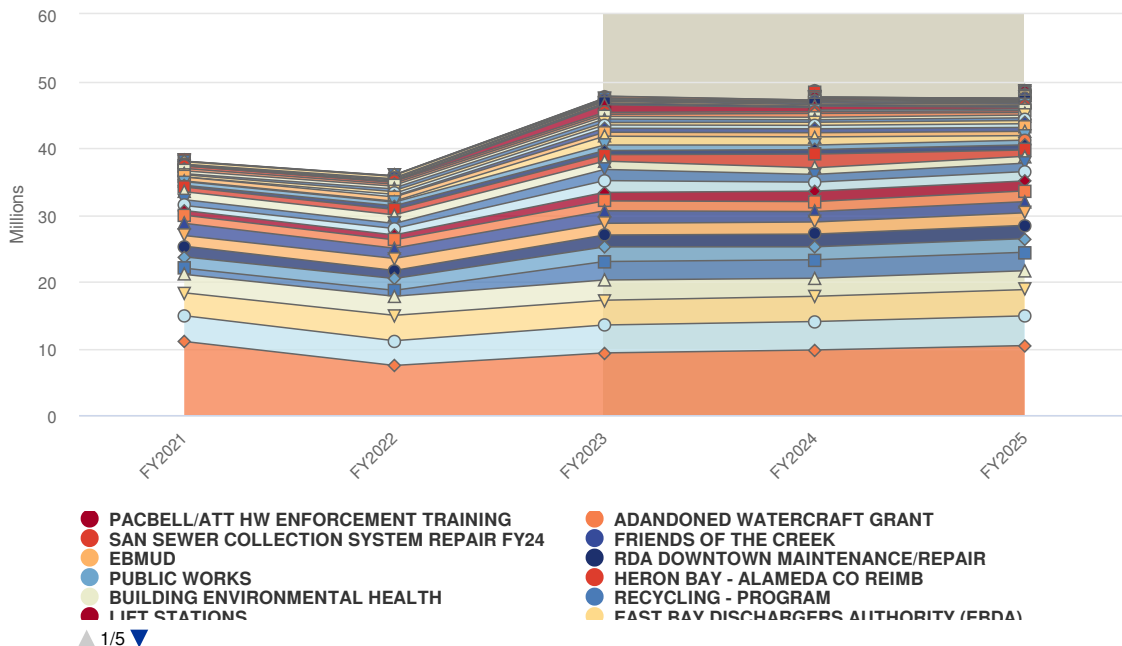


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

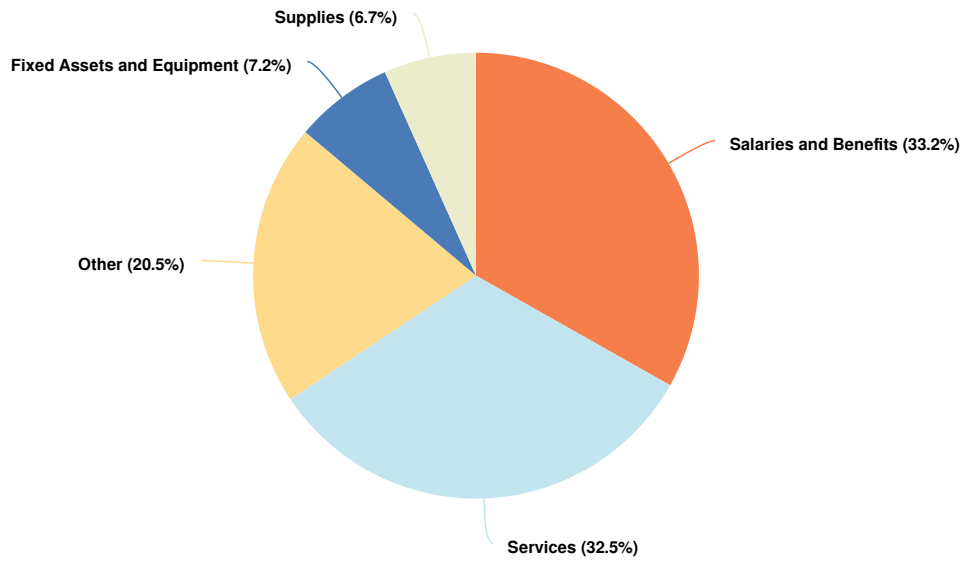


Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expenditures					
GENERAL GOVERNMENT					
GARAGE REVOLVING FUND	\$2,997,144	\$3,337,338	\$3,998,648	\$5,426,221	\$4,309,441
PUBLIC WORKS SERVICES	\$876,106	\$762,049	\$1,675,318	\$1,197,898	\$1,298,563
BUILDING MAINTENANCE	\$3,897,802	\$4,289,483	\$4,183,232	\$4,315,046	\$4,477,670
Total GENERAL GOVERNMENT:	\$7,771,053	\$8,388,870	\$9,857,198	\$10,939,164	\$10,085,674
TRANSPORTATION					
STREETS AND HIGHWAYS	\$3,817,232	\$4,381,347	\$5,946,664	\$5,161,156	\$5,458,697
MEDIAN/LANDSCAPING	\$2,151,066	\$1,744,216	\$2,608,003	\$2,604,788	\$2,718,046
Total TRANSPORTATION:	\$5,968,298	\$6,125,562	\$8,554,666	\$7,765,944	\$8,176,743
COMMUNITY DEVELOPMENT					
COMMUNITY DEVELOPMENT					
CERTIFIED UNIFIED PROGRAM AGENCY (CUPA)	\$258,963	\$560,967	\$609,009	\$671,022	\$770,197
RECYCLING - PROGRAM	\$45,779	\$42,872	\$189,517	\$61,464	\$62,345
RECYCLING - MEASURE D	\$123,904	\$152,690	\$272,035	\$235,258	\$243,795
PACBELL/ATT HW ENFORCEMENT TRAINING	\$0	\$488	\$44,140	\$5,438	\$0
Total COMMUNITY DEVELOPMENT:	\$428,646	\$757,017	\$1,114,701	\$973,182	\$1,076,337
CONSTRUCTION/ENGINEERING/ENFORCEMENT					
HERON BAY MARSHLAND MANAGEMENT	\$329,105	\$410,109	\$372,991	\$460,438	\$479,732
HERON BAY - ALAMEDA CO REIMB	\$163,824	\$0	\$66,000	\$54,000	\$56,700
Total CONSTRUCTION/ENGINEERING/ENFORCEMENT:	\$492,929	\$410,109	\$438,991	\$514,438	\$536,432
Total COMMUNITY DEVELOPMENT:	\$921,574	\$1,167,126	\$1,553,692	\$1,487,620	\$1,612,769
ENTERPRISE OPERATIONS					
WATER POLLUTION CONTROL	\$14,178,880	\$10,789,619	\$16,255,757	\$17,058,127	\$17,811,277
GOLF COURSE	\$4,019,811	\$4,018,224	\$5,711,766	\$5,702,315	\$5,350,692
MARINA	\$1,036,991	\$1,040,331	\$1,219,084	\$1,149,189	\$1,043,488
STORM WATER	\$1,551,667	\$1,583,532	\$1,566,095	\$1,695,030	\$1,555,329
Total ENTERPRISE OPERATIONS:	\$20,787,349	\$17,431,706	\$24,752,702	\$25,604,662	\$25,760,785
RECREATION AND CULTURE					
PARKS					
PARKS MAINTENANCE	\$2,760,605	\$2,856,424	\$3,027,132	\$2,700,595	\$2,823,691
Total PARKS:	\$2,760,605	\$2,856,424	\$3,027,132	\$2,700,595	\$2,823,691
Total RECREATION AND CULTURE:	\$2,760,605	\$2,856,424	\$3,027,132	\$2,700,595	\$2,823,691
Total Expenditures:	\$38,208,880	\$35,969,689	\$47,745,390	\$48,497,984	\$48,459,663

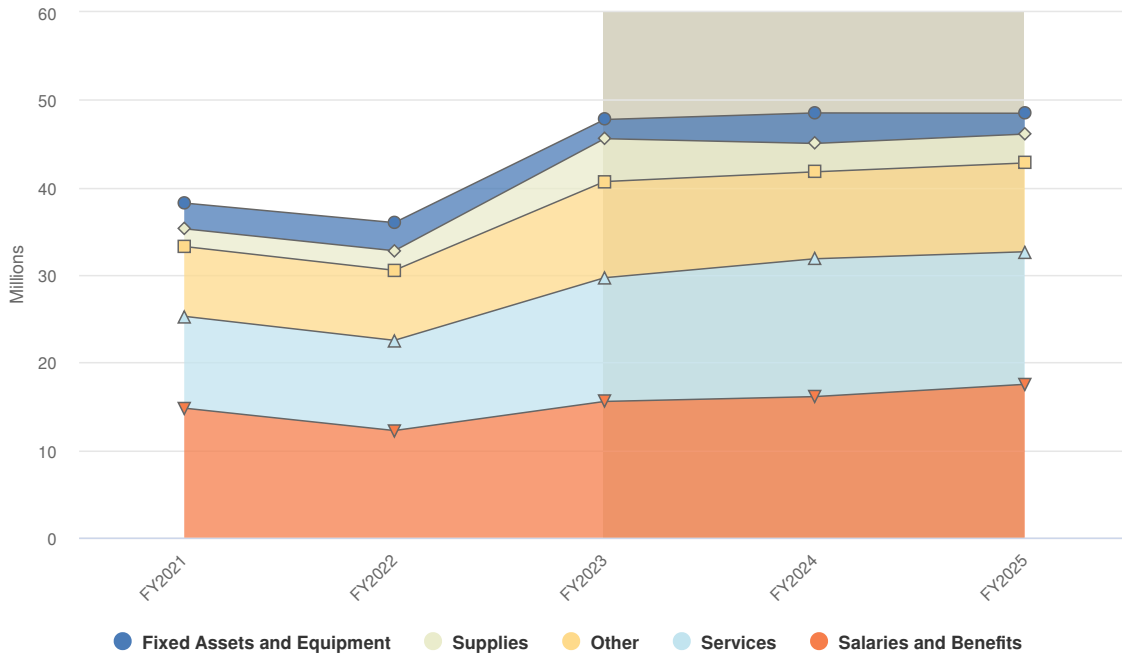


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
------	---------------	---------------	-----------------	-----------------	-----------------



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits					
GENERAL GOVERNMENT	\$2,337,621	\$2,464,196	\$2,608,962	\$2,544,919	\$2,748,550
TRANSPORTATION	\$2,444,325	\$2,637,788	\$3,260,617	\$4,072,560	\$4,419,256
COMMUNITY DEVELOPMENT	\$369,883	\$707,509	\$744,249	\$758,566	\$824,035
ENTERPRISE OPERATIONS	\$8,376,621	\$5,117,542	\$7,565,901	\$7,426,483	\$8,096,414
RECREATION AND CULTURE	\$1,256,724	\$1,296,598	\$1,368,213	\$1,296,992	\$1,414,884
Total Salaries and Benefits:	\$14,785,175	\$12,223,632	\$15,547,942	\$16,099,521	\$17,503,139
Services					
GENERAL GOVERNMENT	\$2,301,950	\$2,405,435	\$3,062,202	\$2,837,514	\$2,892,314
TRANSPORTATION	\$1,144,092	\$931,426	\$2,032,171	\$1,509,150	\$1,564,850
COMMUNITY DEVELOPMENT	\$367,297	\$231,989	\$550,085	\$444,328	\$436,915
ENTERPRISE OPERATIONS	\$6,008,342	\$6,148,724	\$7,846,679	\$10,191,965	\$9,487,522
RECREATION AND CULTURE	\$664,539	\$586,253	\$637,134	\$758,500	\$758,500
Total Services:	\$10,486,220	\$10,303,828	\$14,128,272	\$15,741,457	\$15,140,101
Supplies					
GENERAL GOVERNMENT	\$704,054	\$917,720	\$846,495	\$935,175	\$935,175
TRANSPORTATION	\$604,636	\$461,881	\$929,647	\$757,950	\$757,950
COMMUNITY DEVELOPMENT	\$33,182	\$46,789	\$69,295	\$60,400	\$61,275
ENTERPRISE OPERATIONS	\$551,394	\$646,113	\$2,889,990	\$1,320,900	\$1,379,110
RECREATION AND CULTURE	\$131,324	\$160,690	\$163,253	\$167,000	\$167,000
Total Supplies:	\$2,024,590	\$2,233,194	\$4,898,680	\$3,241,425	\$3,300,510
Fixed Assets and Equipment					
GENERAL GOVERNMENT	\$1,249,129	\$1,345,008	\$1,925,749	\$3,260,124	\$2,082,262
TRANSPORTATION	\$41,342	\$144,619	\$67,972	\$82,000	\$82,000
COMMUNITY DEVELOPMENT	\$0	\$13,259	\$18,000	\$5,000	\$5,250
ENTERPRISE OPERATIONS	\$1,610,708	\$1,674,090	\$146,308	\$124,800	\$193,900
RECREATION AND CULTURE	\$38,690	\$33,999	\$31,000	\$14,000	\$14,000
Total Fixed Assets and Equipment:	\$2,939,869	\$3,210,976	\$2,189,029	\$3,485,924	\$2,377,412
Other					
GENERAL GOVERNMENT	\$1,178,299	\$1,256,510	\$1,413,789	\$1,361,432	\$1,427,373
TRANSPORTATION	\$1,733,903	\$1,949,847	\$2,264,259	\$1,344,283	\$1,352,687
COMMUNITY DEVELOPMENT	\$151,212	\$167,580	\$172,063	\$219,326	\$285,294
ENTERPRISE OPERATIONS	\$4,240,284	\$3,845,237	\$6,303,824	\$6,540,513	\$6,603,839
RECREATION AND CULTURE	\$669,328	\$778,884	\$827,531	\$464,102	\$469,307
Total Other:	\$7,973,026	\$7,998,060	\$10,981,466	\$9,929,657	\$10,138,501
Total Expense Objects:	\$38,208,880	\$35,969,689	\$47,745,390	\$48,497,984	\$48,459,663



Accomplishments

- Started implementation of Phase III citywide energy-efficiency work, including HVAC/chiller replacements at City buildings, updating buildings automation systems, adding LED interior/exterior building lighting, high-efficiency Smart pump control system at SLFAC, and upgrade/expand Paradox controls on City streetlights (Smart technology).
- In coordination with waste franchisee, began implementation of state-mandated SB 1383 (the California Short-Lived Climate Pollution Plan to divert 75% of organic waste tons from the landfill).
- With supplemental Gas Tax funding provided by the State (RMRA funds), continued to expand in-house paving operations to repave road sections with the lowest PCI.
- Received \$170,000 reimbursable grant from the State for abatement of abandoned/turned-in boats at the Marina.



Goals and Objectives

- Complete Stormwater rates analysis as precursor to potential Proposition 218 vote (Supports Council Goal A).
- On-going implementation of the unfunded mandate SB 1383 (the California Short-Lived Climate Pollution Plan to divert 75% of organic waste tons from the landfill (Supports Council Goal E).
- Apply for Measure AA grant for construction of a Treatment Wetland for Pollution Reduction, Habitat Enhancement & Shoreline Resiliency project at the WPCP (Supports Council Goals A and E).
- Develop and implement capital replacement plan for WPCP assets (Supports Council Goal D).
- Complete Facilities Assets Report to inform/implement capital replacement plan for park and building assets (Supports Council Goal D).
- Successfully complete negotiations/contracting for a waste franchise agreement that incorporates a variety of options for addressing illegal dumping (Supports Council Goals A and E).



Performance Measures

Performance Objective	FY24 Target	FY25 Target
Respond to Reported Graffiti Incidents within five (5) calendar days	80%	80%
Respond to Reported Illegal Dumping Incidents within seven (7) calendar days	75%	75%
Inspect/Clean Storm Inlets annually	80%	80%



Non-Departmental

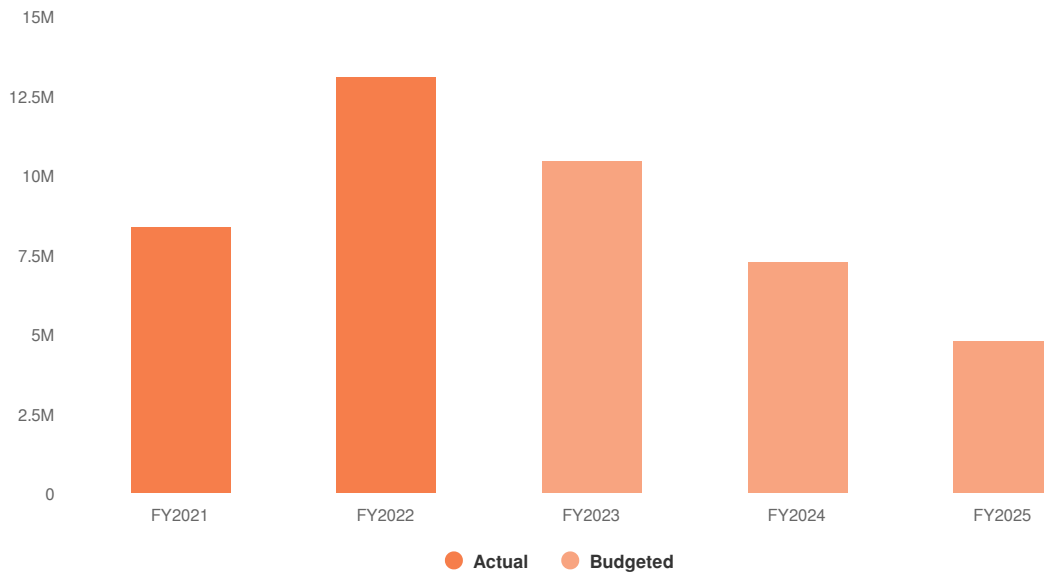


The Non-Departmental budget contains critical pieces of the City budget not attributable to a single program or department. Expenses in this group are overseen by the Administration Department. The largest component of the expense budget in this account group are the debt service costs for the Climactec Loan, General Obligation Bonds and Lease Revenue Bonds. Other components of the Non-Departmental budget include Community Assistance Grants for the San Leandro Business District, Employee Services, Memberships, and PERS Medical reimbursements.

Expenditures Summary

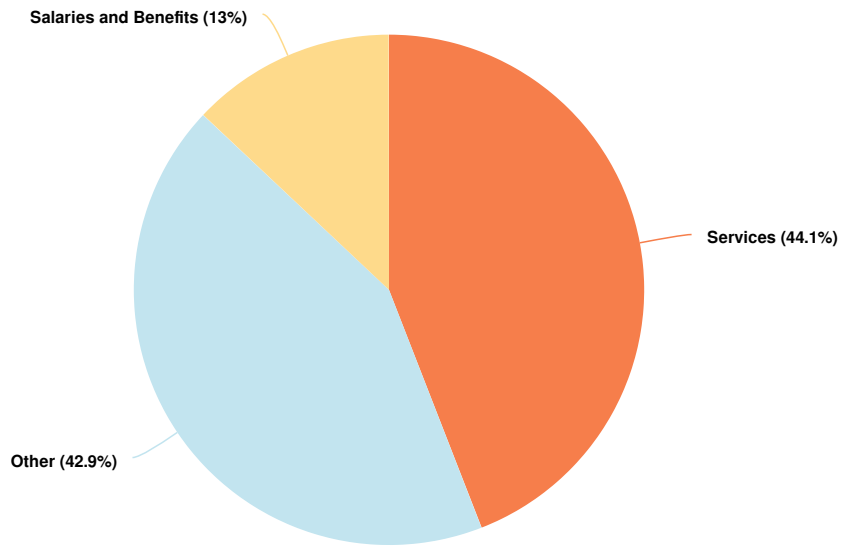
\$7,333,007 **-\$3,118,042**
(-29.83% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual

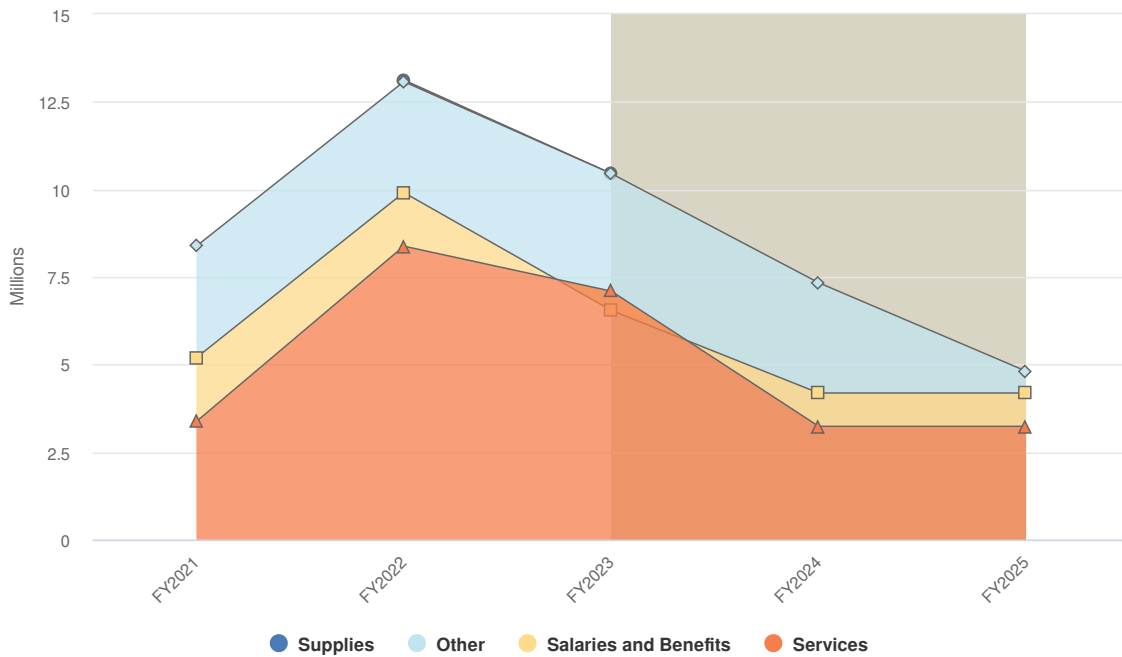


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
Expense Objects					
Salaries and Benefits					
REGULAR SALARIES-GENERA	\$929,483	\$627,787	\$500,000	\$1,126	\$1,196
OVERTIME	\$0	\$7	\$0		
PERS/GENERAL	\$71,308	\$56,857	\$0		
HEALTH INSURANCE-SAFETY	\$820,964	\$846,002	\$950,000	\$950,039	\$950,039
MEDICARE			\$0	\$16	\$17
VACANCY SAVINGS			-\$2,000,000		
Total Salaries and Benefits:	\$1,821,755	\$1,530,654	-\$550,000	\$951,181	\$951,253
Services					
MISCELLANEOUS	\$0	\$5,000,000	\$3,608,500		
CONSULTING	\$12,185	\$386	\$3,988	\$0	\$2,500
TRANSPORTATION/TRAINING	\$0	\$8,320	\$3,455		
MEMBERSHIPS	\$65,436	\$70,793	\$54,213	\$51,500	\$51,500
MISCELLANEOUS	\$1,604	\$0	\$20,000		
CONSULTING			\$3,580		
TRANSPORTATION/TRAINING	\$1,790	\$4,203	\$0	\$2,190	\$0
CONSULTING	\$0	\$4,844	\$0		
MISCELLANEOUS	\$0	\$0	\$58,121		
NOTICES/PUBLICATIONS	\$2,514	\$602	\$0		
MISCELLANEOUS	\$12,078	\$0	\$4,000		
CONSULTING	\$0	\$7,435	\$55,407		
TRANSPORTATION/TRAINING	\$0	\$426	\$0		
COMMUNITY EMPOWERMENT	\$0	\$1,803	\$0		
MISCELLANEOUS	\$0	\$301	\$0		
CONSULTING	\$33,200	\$60,967	\$29,502		
MISCELLANEOUS	\$0	\$394	\$0		
CONSULTING	\$60,000	\$30,000	\$0		
CONSTRUCTION	\$2,268	\$12,994	\$72,843		
STRUCTURES	\$3,180,376	\$3,173,991	\$3,180,376	\$3,180,376	\$3,180,376
Total Services:	\$3,371,452	\$8,377,459	\$7,093,985	\$3,234,066	\$3,234,376
Supplies					
MISCELLANEOUS	\$0	\$0	\$268		
SIGNS	\$0	\$32,991	\$0		
MISCELLANEOUS	\$0	\$7,099	\$0		
UNIFORM & SAFETY APPAREL	\$0	\$1,223	\$0		
GENERAL OFFICE SUPPLIES	\$0	\$170	\$0		
FORMS/BUSINESS CARDS	\$0	\$6,850	\$0		
Total Supplies:	\$0	\$48,332	\$268	\$0	\$0
Other					
BLDS, REPAIR & MAINT.	\$66,609	\$67,278	\$75,952	\$89,081	\$89,985



Name	FY2021 Actual	FY2022 Actual	FY2023 Adjusted	FY2024 Budgeted	FY2025 Proposed
PRINCIPAL	\$1,835,000	\$2,000,000	\$2,753,171	\$2,385,000	\$0
INTEREST	\$508,381	\$401,666	\$282,317	\$132,129	\$0
FISCAL AGENT/TRUSTEE FEE	\$1,997	\$1,997	\$1,997		
COMMUNITY ASSISTANCE GRANTS	\$103,757	\$128,732	\$161,000	\$84,200	\$84,200
COMMUNITY INVESTMENT GRANTS	\$134,590	\$58,654	\$51,813	\$35,000	\$25,000
CONTINGENCIES	\$112,931	\$86,335	\$158,297	\$100	\$100
PRINCIPAL	\$326,915	\$333,816	\$340,863	\$348,059	\$355,407
INTEREST	\$95,334	\$88,433	\$81,386	\$74,190	\$66,843
Total Other:	\$3,185,514	\$3,166,910	\$3,906,796	\$3,147,760	\$621,534
Total Expense Objects:	\$8,378,721	\$13,123,355	\$10,451,049	\$7,333,007	\$4,807,163

Organizational Chart



CAPITAL IMPROVEMENTS



Capital Improvement Projects By Funding Source 2023-2024

Project Name	Measure BB					Water Pollution Control Plant Fund 593	Total Amount 23-24
	Capital Improvement Fund 210	Fund (Local Streets) 141	Special Grants Fund 150	Measure BB Fund (Bike & Ped) 153			
Accela Configuration	-	-	-	-	-	\$736,215	
ADA transition plan FY24	\$150,000	-	-	-	-	\$150,000	
Bike and Ped Master Plan Update	\$100,000	-	-	-	-	\$100,000	
Bike and Ped Support Program FY24	-	-	-	\$30,000	-	\$30,000	
City Building Major Maintenance FY24	\$209,000	-	-	-	-	\$209,000	
Citywide Speed Survey	\$50,000	-	-	-	-	\$50,000	
Enterprise Resource Program - Software 3rd installment	-	-	-	-	-	\$1,000,000	
Fire Stations Dispatch Alert System (5 stations)	-	-	-	-	-	\$550,000	
Fleet	-	-	-	-	-	\$3,240,123	
IT Technology Infrastructure and Business Applications	-	-	-	-	-	\$1,000,000	
Police CAD/RMS system	-	-	-	-	-	\$2,000,000	
Police Dept Space Planning	-	-	-	-	-	\$200,000	
Reroofing Contingency 23-24	\$250,000	-	-	-	-	\$250,000	
San Sewer Collection System Repair	-	-	-	-	\$750,000	\$750,000	
Sidewalk Program	-	\$200,000	\$141,443	\$270,000	-	\$611,443	
Shoreline Park	\$1,800,000	-	-	-	-	\$1,800,000	
Street Sealing	-	\$900,000	-	-	-	\$900,000	
Total CIP budget	\$2,559,000	\$1,100,000	\$141,443	\$300,000	\$750,000	\$4,850,443	
					Total Including Budgeting Elsewhere	\$13,576,781	



Capital Improvement Projects by Funding Source FY 2024-25

Project Name	Street Improvement		Measure BB	Measure F	Special Grants	Gas Tax	Measure BB	Water Pollution Control	Total Amount 24-25
	General Fund	(Developer Fees)	(Local Streets)	(Vehicle Reg. Fees)		(SBI)	(Bike & Ped)	Fund	
	210	120	141	143		150	152	153	
Accela Configuration	-	-	-	-	-	-	-	-	\$400,000
ADA transition plan FY25	\$150,000	-	-	-	-	-	-	-	\$150,000
Bike and Ped Support Program FY25	-	-	-	-	-	-	\$30,000	-	\$30,000
City Building Major Maintenance FY25	\$209,000	-	-	-	-	-	-	-	\$209,000
Fleet	-	-	-	-	-	-	-	-	\$2,059,263
IT Technology Infrastructure and Business Applications	-	-	-	-	-	-	-	-	\$1,000,000
MacArthur Blvd Park and Ride	\$445,000	-	-	-	\$623,000	-	-	-	\$1,068,000
Neighborhood Traffic Calming Program	-	\$100,000	-	-	-	-	-	-	\$100,000
San Sewer Collection System Repair	-	-	-	-	-	-	-	\$750,000	\$750,000
Sidewalk Program	-	-	-	-	\$75,000	-	\$520,000	-	\$595,000
Shoreline Park	\$24,880,000	-	-	-	-	-	-	-	\$24,880,000
Street Overlay / Rehabilitation	-	-	-	\$200,000	-	\$1,000,000	-	-	\$1,200,000
Street Sealing	-	-	\$3,600,000	-	-	-	-	-	\$3,600,000
WPCP Effluent Pump Improvements Installment 1	-	-	-	-	-	-	-	\$150,000	\$150,000
WPCP Sludge Dryer Improvements Installment 1	-	-	-	-	-	-	-	\$150,000	\$150,000
Total CIP Budget	\$25,684,000	\$100,000	\$3,600,000	\$200,000	\$698,000	\$1,000,000	\$550,000	\$1,050,000	\$32,882,000
Total including budgeted elsewhere									\$36,341,263



10-Year CIP Plan (\$ in thousands)

	End FY 23 Existing Appropriations	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	Total FY26 to FY33 by Fund
General Fund												
210	39,386K	2,559K	25,684K	150,000	150K	150K	150K	150K	150K	150K	150K	1,200K
Street Improvement Fund (Developer Fees)												
120	481K	0	100K	1,400K	100K	100K	100K	100K	100K	100K	100K	2,100K
Park Development Fund												
122	4,249K	0	0	0	600K	600K	600K	600K	600K	600K	600K	4,200K
Underground Utility Fees												
123	1,900K	0	0	1,800K	0	0	0	0	0	0	0	1,800K
Measure BB Fund (Local Streets)												
141	2,597K	1,100K	3,600K	3,600K	3,600K	3,600K	3,600K	3,600K	3,600K	3,600K	3,600K	28,800K
Measure F Fund (Vehicle Reg. Fees)												
143	2,160K	0	200K	440K	440K	440K	440K	440K	440K	440K	440K	3,520K
Special Grants Fund												
150	9,322K	141K	698K	75K	75K	75K	75K	75K	75K	75K	75K	600K
Gas Tax Fund												
152	3,372K	\$0	1,000K	500K	500K	500K	500K	500K	500K	500K	500K	4,000K
Measure BB Fund (Bike & Ped)												
153	250K	300K	550K	550K	550K	550K	550K	550K	550K	550K	550K	4,400K
Water Pollution Control Plant Fund												
593	9,461K	750K	1,050K	2,450K	3,750K	3,750K	3,750K	3,750K	3,750K	3,750K	3,750K	28,700K
Totals	73,177K	4,850K	32,882K	10,965K	9,765K	9,765K	9,765K	9,765K	9,765K	9,765K	9,765K	79,320K



Funded Projects

Project Number	2024.0020	Detailed Cost	\$150,000
Project Name	ADA transition plan		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	
Project Description			
Annual funding for ADA improvements recommended by the City's ADA transition program. Funding is used for internal and external costs related to ADA improvements. Work may be bid under more than one contract.			
This project is funded annually.			

Project Benefits	The City commissioned a study of ADA deficiencies that resulted in the 2010 ADA transition Plan. This plan contains a list of deficiencies, and recommends funding of \$150,000 per year for 15 years to complete the repairs. Adoption of the plan and continued work on the plan improves accessibility for all and is required to receive CDBG funds from the Federal Government.
Impacts of Not Completing Project	Failure to make ADA improvements will make it difficult for people with disabilities to access City services and results in loss of federal funding.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-36-502	\$150,000	General Fund	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$150,000		



Funded Projects

Project Number	2025.0020	Detailed Cost	\$150,000
Project Name	ADA transition plan		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for ADA improvements recommended by the City's ADA transition program. Funding is used for internal and external costs related to ADA improvements. Work may be bid under more than one contract.

This project is funded annually.

Project Benefits	The City commissioned a study of ADA deficiencies that resulted in the 2010 ADA transition Plan. This plan contains a list of deficiencies, and recommends funding of \$150,000 per year for 15 years to complete the repairs. Adoption of the plan and continued work on the plan improves accessibility for all and is required to receive CDBG funds from the Federal Government.
Impacts of Not Completing Project	Failure to make ADA improvements will make it difficult for people with disabilities to access City services and results in loss of federal funding.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-36-503	\$150,000	General Fund	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$150,000		





ADA improvements at Cherry Grove Park



Funded Projects

Project Number	2024.6260	Detailed Cost	\$100,000
Project Name	Bicycle & Pedestrian Master Plan Update		
Impact to Operation Cost	Neutral		
Impact to Maintenance Cost	Neutral		

Project Description

The City last updated our Bicycle and Pedestrian Master plan in 2018. An updated master plan will document existing conditions and describe work that will benefit the walking and bicycling community.

Project Benefits This plan will be a roadmap for future capital projects and outline our vision for a more walkable and bikable community.

Impacts of Not Completing Project An update must be completed by 2025 in order to continue to qualify for outside funding.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-36-351	\$100,000	General Fund	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$100,000		



Funded Projects

Project Number	2024.0030	Detailed Cost	\$30,000
Project Name	Bike and Ped Support Program		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Increase	

Project Description

This program funds activities listed in the City's Bicycle & Pedestrian Master Plan, including the following:
Bike-to Work-Day Event: Promote the event to encourage bicycling. Host an Energizer Station at the downtown SL Bart station.

Bike Rack Program: Receive requests for bike racks & parking information. Install bike racks in the ROW at appropriate requested locations.

Pedestrian & Bicycle Safety Education: Bicycle and Pedestrian Advisory Committee (BPAC) support.

Spot Improvements: Install bike related road signs. Design bikeways and pedestrian paths. Install or modify pavement markings & striping to accommodate bicycle traffic on City streets. Install bicycle detection at traffic signals. Design, and construct upgrades to traffic signals, and safety equipment to meet pedestrian accessibility guidelines.
 This program is funded annually.

Project Benefits	This program promotes bicycling and walking within the City.
------------------	--

Impacts of Not Completing Project	Without this program bicycling and walking through town may be less inviting.
-----------------------------------	---

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
153-36-507	\$30,000	Measure BB Bicycle / Pedestrian	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$30,000		



Funded Projects

Project Number	2025.0030	Detailed Cost	\$30,000
Project Name	Bike and Ped Support Program		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Increase	

Project Description

This program funds activities listed in the City's Bicycle & Pedestrian Master Plan, including the following:
Bike-to Work-Day Event: Promote the event to encourage bicycling. Host an Energizer Station at the downtown SL Bart station.

Bike Rack Program: Receive requests for bike racks & parking information. Install bike racks in the ROW at appropriate requested locations.

Pedestrian & Bicycle Safety Education: Bicycle and Pedestrian Advisory Committee (BPAC) support.

Spot Improvements: Install bike related road signs. Design bikeways and pedestrian paths. Install or modify pavement markings & striping to accommodate bicycle traffic on City streets. Install bicycle detection at traffic signals. Design, and construct upgrades to traffic signals, and safety equipment to meet pedestrian accessibility guidelines.

This program is funded annually.

Project Benefits	This program promotes bicycling and walking within the City.
------------------	--

Impacts of Not Completing Project	Without this program bicycling and walking through town may be less inviting.
-----------------------------------	---

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
153-36-508	\$30,000	Measure BB Bicycle / Pedestrian	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$30,000		





Staffing bike to work



Funded Projects

Project Number	2024.0110	Detailed Cost	\$600,000
Project Name	City Building Major Maintenance		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Funding for replacement or renovation of building components that have failed or reached the end of their useful life including such items as elevators, movable partitions, roofing, flooring, mechanical systems (HVAC, plumbing, etc.), paint, parking lots, sidewalks and walkways, landscaping, and irrigation systems. Each item of work is generally valued at greater than \$100,000, smaller projects are covered under the Building Maintenance line item of the Public Works operating budget. Halcyon Park and Manor Park recreation center buildings as well as the Manor Park Aquatic Center building are covered by this fund but restrooms and sheds in parks are covered by the City Park Major Maintenance fund and are excluded from this fund. Note that the building maintenance line of the Public Works budget includes tasks required to maintain existing systems in operation during their useful life but excludes wholesale replacement of systems when they wear out. The Public Works Department maintains a list of maintenance needs for City buildings. This project is funded annually.

Project Benefits The City owns and operates approximately 400,000 sf of conditioned building space. Continued funding of this program will ensure that wear items within the buildings and on the building sites are replaced at the end of their useful life.

Impacts of Not Completing Project Without this project building maintenance items will be listed as individual projects within the capital improvement program. If these individual projects aren't funded then the usefulness of the buildings will decline. If roof replacement is deferred water leaks could cause damage to the interior of the building.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-18-155	\$209,000	General Fund	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$209,000		



Funded Projects

Project Number	2025.0110	Detailed Cost	\$600,000
Project Name	City Building Major Maintenance		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Funding for replacement or renovation of building components that have failed or reached the end of their useful life including such items as elevators, movable partitions, roofing, flooring, mechanical systems (HVAC, plumbing, etc.), paint, parking lots, sidewalks and walkways, landscaping, and irrigation systems. Each item of work is generally valued at greater than \$100,000, smaller projects are covered under the Building Maintenance line item of the Public Works operating budget. Halcyon Park and Manor Park recreation center buildings as well as the Manor Park Aquatic Center building are covered by this fund but restrooms and sheds in parks are covered by the City Park Major Maintenance fund and are excluded from this fund. Note that the building maintenance line of the Public Works budget includes tasks required to maintain existing systems in operation during their useful life but excludes wholesale replacement of systems when they wear out. The Public Works Department maintains a list of maintenance needs for City buildings. This project is funded annually.

Project Benefits The City owns and operates approximately 400,000 sf of conditioned building space. Continued funding of this program will ensure that wear items within the buildings and on the building sites are replaced at the end of their useful life.

Impacts of Not Completing Project Without this project building maintenance items will be listed as individual projects within the capital improvement program. If these individual projects aren't funded then the usefulness of the buildings will decline. If roof replacement is deferred water leaks could cause damage to the interior of the building.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-18-157	\$209,000	General Fund	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$209,000		





Completed roof



Funded Projects

Project Number	2024.8100	Detailed Cost	\$50,000
Project Name	Citywide Speed Survey		
Impact to Operation Cost	Neutral		
Impact to Maintenance Cost	Neutral		

Project Description

A consultant will survey existing traffic speeds on about 25% of arterial and collector streets. The last survey was done in 2017. The current survey expires in May 2024.

Project Benefits	This survey makes it possible for the City to issue citations for exceeding the speed limit. Issuing citations increases compliance with speed limits which makes traveling safer.
------------------	--

Impacts of Not Completing Project	Without this work the City can't enforce speed limits on arterials and collectors.
-----------------------------------	--

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-28-204	\$50,000	General Fund	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$50,000		



Funded Projects

Project Number	2025.0040	Detailed Cost	\$100,000
Project Name	Neighborhood Traffic Calming Program		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Evaluation and mitigation of neighborhood traffic issues/complaints. Mitigation measures generally consist of speed cushions or speed feedback signs. This project is funded annually.

Project Benefits	This program allows the City to respond to residents with concerns about vehicle traffic within their neighborhood in a timely fashion.
Impacts of Not Completing Project	Without this program projects to alleviate neighborhood traffic concerns would be submitted for funding on an individual basis.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
120-38-517	\$100,000	Developer Fees for Street Improvement	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$100,000		



Funded Projects

Project Number 2024.8020 Detailed Cost \$300,000
 Project Name Reroofing Contingency 23-24
 Impact to Operation Cost Neutral
 Impact to Maintenance Cost Neutral

Project Description

Contingency for unforeseen conditions related to replacing the roof on the Main Library, Senior Community Center, Fire Station 10, Fire Station 11, Police Building, and Manor Branch Library. Contingencies are used to cover the cost of unforeseen or unexpected work. For example, contingency funds will be used if structural damage is discovered when the existing roof is removed.

Project Benefits Determining the exact amount of work required before the roof is removed is inefficient and expensive.

Impacts of Not Completing Project Without this project it is less likely that the roof work can be completed with the available funds.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
210-18-156	\$250,000	General Fund	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$250,000		



Funded Projects

Project Number	2024.0120	Detailed Cost	\$750,000
Project Name	San Sewer Collection System Repair		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for maintenance of the sanitary sewer collection system generally consisting of pipe and manhole repair, frequently done on streets scheduled to receive pavement work. This project is funded annually.

Project Benefits Maintenance of the sanitary sewer collection system is required to ensure it operates as intended and to prevent sewage spills.

Impacts of Not Completing Project Without this project sanitary sewer pipes are more likely to leak and eventually fail.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
593-52-532	\$750,000	Water Pollution Control Plant Enterprise	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		0
Total Funding	\$750,000		



Funded Projects

Project Number	2025.0120	Detailed Cost	\$750,000
Project Name	San Sewer Collection System Repair		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for maintenance of the sanitary sewer collection system generally consisting of pipe and manhole repair, frequently done on streets scheduled to receive pavement work. This project is funded annually.

Project Benefits Maintenance of the sanitary sewer collection system is required to ensure it operates as intended and to prevent sewage spills.

Impacts of Not Completing Project Without this project sanitary sewer pipes are more likely to leak and eventually fail.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
593-52-533	\$750,000	Water Pollution Control Plant Enterprise	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$750,000		



Funded Projects

Project Number	2024.0060	Detailed Cost	\$550,000
Project Name	Sidewalk Program		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for evaluation and repair of sidewalks and other concrete improvements within the public right of way. Project includes funding for a full time inspector to oversee construction work, investigate sidewalk complaints, and work with residents to authorize repair work. This program is funded annually.

Project Benefits	This program makes it easier for property owners to have their sidewalk repaired. Sidewalk in good condition reduces the frequency of trip and fall injuries suffered by pedestrians.
Impacts of Not Completing Project	Without this program property owners will need to hire contractors and obtain permits to repair their sidewalk. Property owners won't see the volume discount on sidewalk work that the City obtains. Staff time required to process encroachment permits will increase. The condition of sidewalks within the City may deteriorate.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
141-36-512	\$200,000	Measure BB Streets / Roads	2024
150-36-512	\$141,443	Outside Fundina/Grant	2024
153-36-512	\$270,000	Measure BB Bicycle / Pedestrian	2024
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$611,443		



Funded Projects

Project Number	2025.0060	Detailed Cost	\$550,000
Project Name	Sidewalk Program		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for evaluation and repair of sidewalks and other concrete improvements within the public right of way. Project includes funding for a full time inspector to oversee construction work, investigate sidewalk complaints, and work with residents to authorize repair work. This program is funded annually.

Project Benefits This program makes it easier for property owners to have their sidewalk repaired. Sidewalk in good condition reduces the frequency of trip and fall injuries suffered by pedestrians.

Impacts of Not Completing Project Without this program property owners will need to hire contractors and obtain permits to repair their sidewalk. Property owners won't see the volume discount on sidewalk work that the City obtains. Staff time required to process encroachment permits will increase. The condition of sidewalks within the City may deteriorate.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
150-36-513	\$75,000	Outside Funding/Grant	2025
153-36-513	\$520,000	Measure BB Bicycle / Pedestrian	2025
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$595,000		





Existing lift station



Funded Projects

Project Number	2025.0050	Detailed Cost	\$7,640,000
Project Name	Street Overlay / Rehabilitation		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for street maintenance in the form of partial or complete pavement replacement. This project addresses street pavement in poor condition and streets with pavement that has failed. The cost listed represents the amount needed annually, in addition to funding for street sealing, that is required to maintain the current average road condition.

The City currently has approximately \$180M in deferred street maintenance.

Project Benefits	This project maintains our existing road system in its current state. Well maintained roads allow people and goods to travel throughout the city efficiently.
------------------	---

Impacts of Not Completing Project	Without this project or funding the project with less than the amount listed will cause the average road condition to decline. The cost of repair of each individual road will increase, and the overall backlog of pavement maintenance will increase.
-----------------------------------	---

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
143-38-522	\$200,000	Measure F / Vehicle Registration Fees	2025
152-38-522	\$1,000,000	Gas Tax	2025
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$1,200,000		



Funded Projects

Project Number	2024.0070	Detailed Cost	\$3,360,000
Project Name	Street Sealing		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for street maintenance in the form of thin surface seals. Work is applied to streets in good and fair condition. The cost listed represents the amount needed annually to maintain the current average road condition. Funding less than the amount listed will cause the average road condition to decline and funding above the amount listed will cause the average road condition to increase.

This project is funded annually.

Project Benefits This project maintains our existing road system in its current state. Well maintained roads allow people and goods to travel throughout the city efficiently.

Impacts of Not Completing Project Without this project the condition of roads will deteriorate. The cost of repair of each individual road will increase, and the overall backlog of pavement maintenance will increase.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
141-38-527	\$900,000	Measure B Streets / Roads	2024
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$900,000		



Funded Projects

Project Number	2025.0070	Detailed Cost	\$3,360,000
Project Name	Street Sealing		Annually
Impact to Operation Cost		Neutral	
Impact to Maintenance Cost		Neutral	

Project Description

Annual funding for street maintenance in the form of thin surface seals. Work is applied to streets in good and fair condition. The cost listed represents the amount needed annually to maintain the current average road condition. Funding less than the amount listed will cause the average road condition to decline and funding above the amount listed will cause the average road condition to increase.

Project Benefits This project maintains our existing road system in its current state. Well maintained roads allow people and goods to travel throughout the city efficiently.

Impacts of Not Completing Project Without this project the condition of roads will deteriorate. The cost of repair of each individual road will increase, and the overall backlog of pavement maintenance will increase.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
141-38-528	\$3,600,000	Measure BB Streets / Roads	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$3,600,000		



Funded Projects

Project Number	2025.6040	Detailed Cost
Project Name	WPCP Effluent Pump Imp. Installment 1	
Impact to Operation Cost	Neutral	
Impact to Maintenance Cost	Neutral	
Project Description	Rehab of the Effluent Pumping Station. Including elevating MCC, connecting electrical to the plant, connecting existing generator as second backup option, rehab of concrete structures and recoating of equipment.	

Project Benefits	This station was nearly inundated during the storm and should be raised to prevent future flooding. Existing coatings have failed and concrete needs replacement
Impacts of Not Completing Project	Station will continue to deteriorate and electrical system will be at risk of future floods.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
593-52-701	\$150,000	Water Pollution Control Plant Enterprise	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$150,000		



Funded Projects

Project Number	2025.6030	Detailed Cost
Project Name	WPCP Sludge Dryer Imp. Installment 1	
Impact to Operation Cost	Decrease	
Impact to Maintenance Cost	Increase	
Project Description	Develop a mechanical system to dry sludge and reduce the amount of space dedicated to air drying.	

Project Benefits	Project will reduce the amount of water in the sludge, thus reducing offhaul costs.
Impacts of Not Completing Project	Without this project the City will pay a premium to offhaul sludge.

Expenditure Account	Appropriation	Funding Source	Fiscal Year Funded
593-52-702	\$150,000	Water Pollution Control Plant Enterprise	2025
	\$0		
	\$0		0
	\$0		0
	\$0		
	\$0		
	\$0		
	\$0		0
Total Funding	\$150,000		



DEBT



Debt Service

The Debt Service section summarizes the debt service requirements of the City as of July 1, 2023. These obligations represent the annual payment schedule for principal and interest for Capital Improvement Plan projects funded through debt financing. This section also summarizes the City Council authorized loans extended to other funds from the General Fund for capital improvements and equipment purchases.

The debt service schedule provides for the payment of principal and interest obligations and associated administrative costs incurred with the issuance of debt instruments for the City. The budget includes funding for the following General Fund debt service requirements for 2024 & 2025

Debt	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual
General Fund					
2013 Lease Revenue Bond (2003 COP)	\$ 876,351	\$ 872,816	\$ 873,997	\$ 873,836	\$ 875,018
2012 PENSION OBLIGATION BONDS	\$ 2,276,165	\$ 2,350,516	\$ 2,432,716	\$ 2,517,129	-
WPCP LOAN TO GENERAL FUND	\$ 602,773	\$ 602,773	\$ 602,773	\$ 602,773	-
2016 Equipment Lease/ Purchase- climatec	\$ 422,249	\$ 422,249	\$ 422,249	\$ 422,249	\$ 422,249
2016 LRB (REFUND OF 2007 COP)	\$ 1,432,450	\$ 1,429,600	\$ 1,424,976	\$ 1,427,850	\$ 1,423,100
2018 Lease Revenue Bond	\$ 871,575	\$ 871,575	\$ 871,575	\$ 871,575	\$ 871,575
Total General Fund	\$ 6,481,562	\$ 6,549,528	\$ 6,628,285	\$ 6,715,412	\$ 3,591,942
Special Assesment Duistrict					
Cherrywood Community Facilities District	\$ 435,488	\$ 435,013	\$ 433,238	\$ 435,000	\$ 435,138
Total Special Assesment District	\$ 435,488	\$ 435,013	\$ 433,238	\$ 435,000	\$ 435,138
Community Block Development Grant (CDBG)					
Community Block Development Grant (CDBG)	-	-	-	-	-
Total Community Block Development Grant	-	-	-	-	-
Sucesor Agency to the Redevelopment Agency					
2013 Lease Revenue Bond (2001 COP)	\$ 286,230	\$ 288,190	\$ 284,710	\$ 284,864	\$ 285,464
2014 Tax Allocation Bonds - Refunding	\$ 990,450	\$ 1,151,450	\$ 1,161,575	\$ 1,145,075	\$ 1,132,450
HUD 108 Guaranteed Notes	\$ 182,972	\$ 178,246	\$ 173,257	\$ 168,135	\$ 162,881
2018 Refunding Tax Allocation Bonds (2008 TABs)	\$ 1,407,619	\$ 1,407,619	\$ 1,404,461	\$ 1,397,488	\$ 1,394,788
Total Sucesor Agency to the Redevelopment Agency	\$ 2,867,270	\$ 3,025,505	\$ 3,024,002	\$ 2,995,561	\$ 2,975,583
Shoreline Enterprise Fund					
Cal Boat Loan 1996-97	\$ 24,769	\$ 24,769	\$ 24,769	\$ 24,769	\$ 24,769
Cal Boat Loan 1991-92	\$ 189,477	-	-	-	-
Cal Boat Loan 1991-92	\$ 52,149	\$ 52,136	-	-	-
Cal Boat Loan 1991-92	\$ 26,604	\$ 26,604	\$ 26,604	-	-
Golf Course - General Fund Loan	\$ 307,791	\$ 307,791	\$ 307,791	\$ 307,791	\$ 307,791
Marina Dredging - General Fund Loan	\$ 251,202	\$ 251,202	\$ 251,202	\$ 251,202	\$ 251,202



Debt	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual
Total Shoreline Enterprise Fund	\$ 851,992	\$ 662,502	\$ 610,366	\$ 583,762	\$ 583,762
Water Pollution Control Plant Enterprise Fund					
State Water Resource Control Board Loan	\$ 2,765,864	\$ 2,765,864	\$ 2,765,864	\$ 2,765,864	\$ 2,765,864
2021 Equipment Lease/ Purchase-Climatec	\$ 592,925	\$ 592,925	\$ 592,925	\$ 592,925	\$ 592,925
Total WPCP Enterprise Fund	\$ 3,358,789	\$ 3,358,789	\$ 3,358,789	\$ 3,358,789	\$ 3,358,789

Legal Debt Margin

LEGAL DEBT MARGIN

Net 2021-22 City Assessed Valuation	\$ 15,407,010,447
City Charter Legal Debt Limit (%)	15%
Legal Debt Limit	2,311,051,567
Gross Combined Total Debt	555,588,523
Legal Debt Margin	\$ 1,755,463,044

DIRECT LONG TERM DEBT	Total Debt	% Applicable (1)	City's Share of Debt
City of San Leandro General Fund Obligations	37,086,291	100%	37,086,291
City of San Leandro Pension Obligation Bonds	4,570,000	100%	4,570,000
TOTAL DIRECT LONG TERM DEBT	\$ 41,656,291		

OVERLAPPING TAX AND ASSESSMENT DEBT	Total Debt	% Applicable (1)	City's Share of Debt
Alameda County	183,745,000	4%	8,167,465
Bay Area Rapid Transit District	2,521,570,000	2%	43,673,592
Chabot-Las Positas Community College District	805,595,000	11%	85,320,566
San Leandro Unified School District	299,866,459	92%	275,535,295
San Lorenzo Unified School District	177,335,000	22%	38,621,790
East Bay Regional Park District	184,590,000	3%	5,103,914
City of San Leandro Cherrywood Community Facilities District	1,530,000	100%	1,530,000
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT	\$ 457,952,622		

OVERLAPPING GENERAL FUND DEBT	Total Debt	% Applicable (1)	City's Share of Debt
Alameda County General Fund Obligations	742,688,000	4%	33,012,482
Alameda-Contra Costa Transit District of Participation	11,655,000	5%	613,403
San Lorenzo Unified School District Certificates Participation	8,605,000	22%	1,874,083
TOTAL OVERLAPPING GENERAL FUND DEBT	\$ 35,499,967		

OVERLAPPING TAX INCREMENT DEBT (Successor Agency)	Total Debt	% Applicable (1)	City's Share of Debt
San Leandro Tax Allocation Bonds	10,959,000	100%	10,959,000
Alameda County - San Leandro Tax Allocation Bonds	17,105,000	56%	9,520,643
TOTAL OVERLAPPING TAX INCREMENT DEBT	\$ 20,479,643		

DEBT	Total Debt
DIRECT LONG-TERM DEBT	41,656,291
OVERLAPPING DEBT	513,932,232
GRAND TOTAL DIRECT AND OVERLAPPING DEBT	\$ 555,588,523

RATIOS	% of Gross Assessed Valuation	% Total Personal Income	Per Capita Long-Term Debt
Direct Long-Term Debt (\$41,656,291)	0.27%	0.49%	471
Overlapping Debt (\$513,932,232)	3.61%	6.02%	5,813

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

Source: City of San Leandro FYE 6/30/22 Annual Comprehensive Financial Report (ACFR)



General Fund Debt

The debt service schedule provides for the payment of principal and interest obligations and associated administrative costs incurred with the issuance of debt instruments for the City. The budget includes funding for the following General Fund debt service requirements for 2023-24 and 2024-25:

1. In 2012, the City issued \$18,305,000 principal amount of Pension Obligation Bonds refinancing the outstanding Public Safety side fund obligations to take advantage of low bond interest rates ranging from 1.140% to 5.540%. The bond transaction refunded the existing CalPERS side fund obligation having rate of 7.75% over the same term, in the same total amount, and expiring in 2023-24. The debt service payments for 2023-24 totals \$2,517,129.
2. In a related refinancing, the City's General Fund borrowed \$6,000,000 from the Water Pollution Control Fund reserves for the initial pay-down of the side fund obligation of \$24,305,000. The loan was made at an interest rate of 3% per annum compared to the bond interest rate and higher than the rate reflected by the City's investment portfolio return. Wastewater rate payers also benefit from this approach. The loan will be over the same term which will expire in 2023-24. The annual debt service payment for 2023-24 is \$602,773.
3. In 2013, the City issued \$8,883,000 principal amount of Refunding Lease Revenue Bonds providing funds to refund the City's 2001 and 2003 Certificates of Participation. Interest rates range from 2.00% to 5.00%. The interest rate is 2% payable over two years. The debt service payments for 2023-24 and 2024-25 total \$873,836 and \$875,018.
4. In July 2016, the City entered into an equipment lease/purchase agreement with Bank of America to finance energy and water conservation equipment placed at City facilities. Cost of the equipment is up to an amount of \$5,500,000 with a 16-year term at a 2.1% interest rate. The annual debt service requirement for 2023-24 and 2024-25 is \$422,249.
5. In November 2017, the City entered in to the 2016 Refunding Lease Revenue Bonds through the San Leandro Public Financing Authority for \$14,125,000 to refund outstanding debt on 2007 Certificates of Participation of \$15,825,000. The term is 12 years at a rate of 2.46% and matures in 2029. The debt service requirement for 2023-24 and 2024-25 is \$1,427,850 and \$1,423,100.
6. In December 2018, the City entered into the 2018 Lease Revenue Bond (LRB) through the San Leandro Public Financing Authority for \$22,000,000 for the purpose of financing several capital improvement projects consisting of improvements to the 258 DEBT SERVICE REQUIREMENTS SECTION 20 Police and South Office buildings, the Mulford-Marina branch library, Manor Park competition pool, Farrelly pool, and the Casa Peralta. The term of the LRB is 30 years at a rate ranging from 3.5% to 5.0% and matures in November 2048. The annual debt service requirement for 2023-24 and 2024-25 is \$871,575.

San Leandro Financing Authority

The San Leandro Public Financing Authority was established through a joint power's agreement with the City. The Authority was formed to assist the City finance, acquire, and construct public improvements benefiting city residents. The Mayor and City Council serve as the Board of Directors of the Authority and the City Manager serves as the Executive Director.

Improvements undertaken by the Authority have included seismic retrofitting of some essential City owned facilities, such as City Hall, three fire stations, and the Police building. The Authority has also financed the seismic retrofit, renovation, and expansion of the Main Library, as well as the acquisition of two replacement fire stations in lieu of seismic retrofit of these facilities.

The Public Financing Authority receives an annual payment of principal and interest from the General Fund to pay the debt service requirements for the 2013 Lease Revenue Bonds (refunded the 2003 Certificates of Participation), and the 2016 Lease Revenue Bonds (refunded the 2007 Library and Fire Stations Certificates of Participation). For 2023-24 and 2024-25, the General Fund facility lease payments, including principal and interest, total \$5,124,275 and \$2,237,407.



General Fund Debt Service Obligations

The following is a summary of the fiscal year 2023-24 and 2024-25 principal payments, the projected year-end balance, and the loan maturity dates for the long-term obligations.

Annual Principal Requirements	Balance 06/30/2023	Debt Service 2023-24	Debt Service 2024-25	Balance 06/30/2025	Maturity Date
General Long-Term Debt:					
2018 Lease Revenue Bond	18,905,000	-	-	18,905,000	11/01/2048
2016 Lease Revenue Bond (2007 COP)	8,535,000	1,070,000	1,120,000	6,345,000	11/01/2029
2016 Equipment Lease/Purchase- Climatec	3,619,426	348,059	355,407	2,915,960	07/21/2032
2012 Pension Obligation Bonds	2,385,000	2,385,000	-	-	06/01/2024
2012 Water Pollution Control Plant	585,216	585,216	-	-	06/30/2024
2013 Lease Revenue Bond(2003 COP)	3,961,000	736,000	762,000	2,463,000	06/01/2028

2013 Lease Revenue Bonds

In April 2013, the City issued \$8,883,000 principal amount of 2013 Refunding Lease Revenue Bonds (2013 RLRB). The purpose of the 2013 RLRBs was refunding and retiring the 2003 COPs and 2001 COPs. The 2013 RLRBs bear interest rates ranging from 2.0% to 5.0% and are payable semiannually on each June 1 and December 1. Principal payments are payable annually on December 1. The refunding of the 2003 COPs resulted in a present value of savings of \$928,703 of the refunded bonds.

At June 30, 2023, debt service requirements for the City's portion of the 2013 RLRB are listed on the table below.

For the Year Ending June 30	Principal	Interest	Total
2024	736,000	137,836	873,836
2025	762,000	113,018	875,018
2026	789,000	86,351	875,351
2027	824,000	51,944	875,944
2028-2029	850,000	23,641	873,641
Total Debt Service	\$ 3,961,000	\$ 412,790	\$ 4,373,790

2016 Refunding Lease Revenue Bonds

In October 2016, the City and the San Leandro Public Financing Authority approved resolutions and documents required for issuing the 2016 Refunding Lease Revenue Bonds (RLRB) with the issue amount of \$14,125,000 that will mature in 2029 at a true interest rate of 2.46%. The 2016 RLRB was issued to refund the 2007 Certificates of Participation (COP) of \$23,435,000 principal amount in 2007. The purpose of the 2007 COP was to provide funds to refund the outstanding 1999 Certificates of Participation (Library and Fire stations projects).

At June 30, 2023, debt service requirements for the 2016 RLRB are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	1,070,000	357,850	1,427,850
2025	1,120,000	303,100	1,423,100
2026	1,180,000	260,350	1,440,350
2027	1,205,000	215,475	1,420,475
2028-2029	3,960,000	296,425	4,256,425
Total Debt Service	\$ 8,535,000	\$ 1,433,200	\$ 9,968,200



2012 Pension Obligation Bonds

In 2012, the City issued \$18,305,000 principal amount of 2012 Taxable Pension Obligation Bonds (2012 POB). The purpose of the 2012 POB was to save the City money, where the interest rate, including the cost of issuance, must be significantly less than the interest rate that CalPERS charges to amortize the public safety side fund and distinct from the City's other CalPERS plans. Side funds are retired over a fixed term with a fixed amortization schedule based on the CalPERS actuarial earnings assumption rate (7.75%). Principal is due annually on December 1 and the interest is due semi-annually on June 1 and December 1 through June 2024. Debt service is payable from available City resources.

At June 30, 2023, debt service requirements for the City's portion of the 2012 Taxable Pension Obligations Bonds are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	2,385,000	132,129	2,517,129
Total Debt Service	\$ 2,385,000	\$ 132,129	\$ 2,517,129

2012 Water Pollution Control Plant Loan

Also in 2012, the City's General Fund borrowed \$6,000,000 from the Water Pollution Plant Fund reserves for the initial pay-down of the side fund obligation totaling \$24,305,000. The loan was made at a lower interest rate of 3% per annum compared to the bond interest rate and higher than the rate reflected by the City's current investment portfolio return. Ultimately, Wastewater rate payers benefit from this approach. The loan will be over the same term set to expire in 2023-24.

At June 30, 2023, debt service payments for the 2012 Water Pollution Control Plant Loan are detailed below

For the Year Ending June 30	Principal	Interest	Total
2024	585,216	17,556	602,772
Total Debt Service	\$ 585,216	\$ 17,556	\$ 602,772

2016 Equipment Lease/Purchase Agreement

In July 2016, City Council approved a \$5,500,000 equipment lease/purchase agreement with Bank of America to finance energy and water conservation equipment to be installed at City facilities pursuant to the Energy Services Agreement with Climatec. The agreement has a 16-year term at a 2.19% interest rate. The equipment includes high efficiency HVAC at City Hall, Main Library, and the Marina Community Center, building automation system upgrades, and citywide streetlight conversion to LED.

At June 30, 2023, debt service requirements for the 2016 equipment lease/purchase are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	348,059	74,190	422,249
2025	355,407	66,843	422,250
2026	362,909	59,340	422,249
2027	370,570	51,679	422,249
2028-2032	2,182,481	139,889	2,322,370
Total Debt Service	\$ 3,619,426	\$ 391,941	\$ 4,011,367

2018 Lease Revenue Bond

In December 2018, the City entered into the 2018 Lease Revenue Bond (LRB) through the San Leandro Public Financing Authority for \$22,000,000 for the purposes of financing capital improvement projects scheduled for to the Police and South Office buildings, the Mulford-Marina branch library, Manor Park competition pool, Farrelly pool, and the Casa Peralta. The term of the LRB is 30 years to mature on November 1, 2048 at a rate ranging from 3.5% to 5.0%. The debt service requirement for 2021-22 and 2022-23 is \$871,575.

At June 30, 2023, debt service requirements for the 2018 Lease Revenue Bond are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	-	871,575	871,575
2025	-	871,575	871,575
2026	-	871,575	871,575
2027-2031	1,290,000	4,342,125	5,632,125
2032-2049	17,615,000	8,292,363	25,907,363
Total Debt Service	\$ 18,905,000	\$ 15,249,213	\$ 34,154,213



State Water Resources Control Board

In August 2011, the City entered into a finance agreement with the State Water Resources Control Board in the total principal amount of \$43,000,000, for the purpose of financing the Water Pollution Control system expansion and improvement. The loan bears an interest rate of 2.6%. Principal and interest payments are payable annually on July 1. The debt is secured by the WPCP Enterprise Fund operating revenues. Expansion and improvement work were completed in 2016-17.

In accordance with the agreement, the City is required to collect net revenues equal to at least 1.20 times the total annual debt service in such fiscal year. In 2021-22, net revenues amounted to \$6,960,237 which represented coverage of 252% under the \$2,765,864 in debt service. Future debt service is expected to average \$3 million per year through fiscal year 2035-36 for a total \$41.5 million.

At June 30, 2023, debt service requirements for the State Water Resources Control Board loan are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	1,981,140	784,724	2,765,864
2025	2,032,650	733,215	2,765,865
2026	2,085,499	680,366	2,765,865
2027-2031	11,269,589	2,559,733	13,829,322
2032-2036	12,812,825	1,016,497	13,829,322
Total Debt Service	\$ 30,181,703	\$ 5,774,535	\$ 35,956,238

2021 Equipment Lease/Purchase Agreement

In January 2021, the City Council approved an equipment lease/purchase agreement with Banc of America Public Capital Corp. to finance energy conservation and resiliency equipment to be installed at the Water Pollution Control Plant. The equipment will be installed under an installation agreement with Climatec. The principal amount to be financed under the agreement is \$7,624,900. Annual lease payments on the 15-year agreement are \$592,925 with the total principal and interest totaling \$8,893,900. The interest rate is set at 1.989%.

At June 30, 2023, debt service requirements for the 2021 Equipment Lease/Purchase Agreement loan are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	458,993	133,932	592,925
2025	468,123	124,802	592,925
2026	115,491	477,434	592,925
2027-2031	2,533,446	431,180	2,964,626
2032-2036	2,795,621	169,005	2,964,626
Total Debt Service	\$ 6,371,674	\$ 1,336,353	\$ 7,708,027



Marina Cal Boating Notes Payable

The City entered into various construction loan agreements with the California Department of Boating and Waterways with the total principal amount of \$5,331,032. The loans bear an average interest rate of 4.50%. Principal and interest payments are due annually on August 1. The debt is secured by Shoreline Enterprise Fund operating revenues.

At June 30, 2023, debt service requirements for the Marina Cal Boating Notes Payable are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	20,770	3,999	24,769
2025	21,705	3,064	24,769
2026	22,682	2,087	24,769
2027	23,703	1,067	24,770
Total Debt Service	\$ 88,860	\$ 10,217	\$ 99,077

Golf Course and Marina Dredging General Fund Loans

The City Council authorized loans to the Shoreline Enterprise Fund for capital improvements at the Marina and the Monarch Bay golf course. The loans are to be paid over 30 years with an annual interest accrual rate of 5%. Principal payments are made annually provided the fund has sufficient resources.

At June 30, 2023, debt service requirements are as follows.

For the Year Ending June 30	Principal	Interest	Total
2024	259,916	299,077	558,993
2025	273,386	285,607	558,993
2026	287,558	271,435	558,993
2027-2031	1,117,381	1,677,584	2,794,965
2032-2040	3,275,641	741,354	4,016,995
Total Debt Service	\$ 5,213,882	\$ 3,275,057	\$ 8,488,939

2013 Lease Revenue Bonds

In 2013, the City issued \$11,995,000 principal amount of 2013 Refunding Lease Revenue Bonds (2013 RLRB). The purpose of the 2013 RLRBs was to refund the 2001 COPs and 2003 COPs. The 2013 RLRBs bear interest rates ranging from 2.0% to 5.0% and are payable semiannually on June 1 and December 1. Principal payments are payable annually on December 1.

The refunding resulted in a savings of \$1,348,397, or 11%, of the refunded bonds. With the five-year extension of debt service, \$2,750,000 of additional capital improvement funds became available while also reducing the annual debt service.

At June 30, 2023, debt service requirements for the Successor Agency's portion of the 2013 Refunding Lease Revenue Bond are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	249,000	35,864	284,864
2025	258,000	27,464	285,464
2026	266,000	18,455	284,455
2027	276,000	6,900	282,900
Total Debt Service	\$ 1,049,000	\$ 88,683	\$ 1,137,683

2014 Tax Allocation Refunding Bonds

In September 2014, the Successor Agency issued \$11,235,000 of Tax Allocation Bonds (2014 TABs) to prepay the 2002 and 2004 Tax Allocation Bonds and to cover issuance costs. The 2014 TABs are payable and secured by a pledge of tax revenues from tax increment generated in the Plaza Project Area and the West San Leandro/MacArthur Boulevard Project Area. The 2014 TABs bear interest rates ranging from 3.5% to 5.0% and are payable semiannually on March 1 and September 1. Principal payments are payable on September 1.

In October 2014, proceeds were deposited in an irrevocable trust with an escrow agent to provide funds to fully redeem the principal and accrued interest of the 2002 and 2004 Tax Allocation Bonds. As a result, the 2002 and 2004 Tax Allocation Bonds are considered redeemed (current refunding) and the liability for those bonds has been removed from the statement of net position.

On the date of issuance of the 2014 Bonds, the Successor Agency deposited into the reserve account for the 2014 Bonds a municipal bond debt service insurance policy in the amount of \$1,121,078, equal to the Reserve Requirement for the 2014 Bonds. Neither the balance in the reserve account nor the Reserve Requirement for the 2014 Bonds has changed.

At June 30, 2023, future debt service requirements for the 2014 Tax Allocation Refunding Bonds are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	740,000	405,075	1,145,075
2025	765,000	367,450	1,132,450
2026	785,000	328,700	1,113,700
2027-2031	4,235,000	1,026,750	5,261,750
2032-2035	2,425,000	144,038	2,569,038
Total Debt Service	\$ 8,950,000	\$ 2,272,013	\$ 11,222,013



2018 Tax Allocation Refunding Bonds Series A

In May 2018, the Successor Agency issued Tax Allocation Refunding Bonds (2018A TABs) in the amount of \$16,845,000. The proceeds of the bonds will be used to refund the 2008 Tax Allocation Bonds, Series 2008. Principal payments of the 2018A TABs are due annually on September 1 from 2024 to 2039 and bear interest rates ranging from 3.375% to 5.000%. Interest is payable semiannually March 1 and September 1.

Annual debt service payments range between \$1.3 and \$1.4 million. The bonds are payable solely from tax increment revenue generated in the Alameda County - City of San Leandro Redevelopment Project Area. Total principal and interest remaining to be paid on the bonds was \$22,342,022 as of June 30, 2022.

Proceeds from the 2018A TABs were deposited in an irrevocable trust with an escrow agent to provide funds to fully redeem, on June 5, 2018, the outstanding principal and accrued interest of the 2008 Tax Allocation Bonds. The bonds were issued at a premium of \$1,809,519 that amortized over the 21-year life of the bonds resulting in an annual amortization of \$86,168. On the date of issuance, the Successor Agency deposited into the reserve account for the 2018A TABs a municipal bond debt service insurance policy in the amount of \$1,431,438, equal to the Reserve Requirement for the 2018A TABs.

At June 30, 2023, debt service requirements for the 2018 Tax Allocation Refunding Bonds Series A are detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	710,000	687,489	1,397,489
2025	740,000	654,788	1,394,788
2026	775,000	616,913	1,391,913
2027-2031	4,510,000	2,446,438	6,956,438
2032-2039	9,680,000	1,521,394	11,201,394
Total Debt Service	\$ 16,415,000	\$ 5,927,022	\$ 22,342,022



HUD 108 Guarantee Loan

In 2011, the City received a \$2,500,000 20-year federal loan from Housing and Urban Development (HUD) at an interest rate of 3% to finance the acquisition and construction of the San Leandro Senior Center. The loan is secured and payable from the Community Development Block Grant Fund.

At June 30, 2023, debt service requirements for the HUD 108 Guarantee loan are detailed below

For the Year Ending June 30	Principal	Interest	Total
2024	132,000	36,135	168,135
2025	132,000	30,881	162,881
2026	132,000	25,496	157,496
2027	132,000	19,991	151,991
2028-2030	396,000	25,991	421,991
Total Debt Service	\$ 924,000	\$ 138,494	\$ 1,062,494



Special Assessment Fund Debt Without City Commitment

Special assessment districts are established in various parts of the City to provide improvements to properties located in those districts. Properties are assessed for the cost of improvements and assessments are payable over the term of the debt issued to finance the improvements. The total amount of the assessment is recorded as receivable and deferred revenue at the time the related debt is issued and reduced as assessments are collected. The City is obligated to be the purchaser of last resort or to advance available City funds to repay this debt in the event of default by any of these districts. These funds are paid from special assessment revenues levied on the property owners in each assessment district. On June 30, 2022, all these districts were in compliance with the repayment and other requirements of their respective debt issues.

Special assessment debt with City commitment as of June 30, 2023 is detailed below.

For the Year Ending June 30	Principal	Interest	Total
2024	370,000	65,000	435,000
2025	395,000	40,138	435,138
2026	420,000	13,650	433,650
Total Debt Service	\$ 1,185,000	\$ 118,788	\$ 1,303,788



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

