

# *CITY OF CARPINTERIA* **ADOPTED BUDGET** *FISCAL YEARS 2025–2027*

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# **City of Carpinteria**

## **Mission Statement**



*Government in Carpinteria shall be open, honest and equitable and shall encourage, to the fullest extent possible, public participation in the decision-making process.*

*Government shall make judicious use of the City's limited resources to promote the highest possible quality of life for all of Carpinteria's residents. This includes providing services consistent with community needs as well as protecting the social and physical environment.*

*Government shall strive to enhance the City's economic base in a manner that is consistent with the needs and preferences of the community. The City budget shall reflect the goals and priorities of the majority of the City residents and shall be managed in a professional and business-like manner.*

*The diversity of the community shall be recognized, and City government shall serve the interest of all residents, maintaining an atmosphere in which the residents feel the City has their best interests at heart at all times.*

*The long-range vision and course of action for Carpinteria's future shall continue to be articulated and implemented through an ongoing process of community-wide consensus building.*

**January 25, 1993**

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## TABLE OF CONTENTS

### EXECUTIVE SUMMARY

City Manager's Budget Message.....	1
City Manager's Transmittal.....	6

### CITY PROFILE

Introduction .....	19
Organization Structure and Directory of City Officials .....	34
Operating Budget Excellence Award FY 2024/25 .....	35

### ALL FUNDS

All Funds Budget Overview .....	37
---------------------------------	----

### GENERAL & MEASURE X FUNDS

General & Measure X Funds Budget Overview .....	47
---	----

### OPERATING PROGRAMS

#### **General Government Programs**

Mission Statement.....	55
Legislative & Policy .....	57
Advisory Boards and Commissions.....	59
City Administration .....	61
Legal Services.....	64
Records Management.....	65
Elections .....	67
Staff Recruitment, Retention and Development.....	72
Risk Management .....	76
Emergency Services Management.....	79
Community Promotions and Communications.....	83
Economic Vitality.....	88
Community Services Support.....	90
Law Enforcement .....	92
Racial Equity and Social Justice.....	93

#### **Administrative Services Programs**

Mission Statement.....	95
Financial Management Services .....	97
Central Services.....	101
Management Information Services .....	103

## TABLE OF CONTENTS, continued

### OPERATING PROGRAMS, continue

#### **Community Development Programs**

Mission Statement .....	107
Community Development Administration .....	109
Advance Planning.....	114
Housing .....	118
Development Review and Building .....	120
Code Compliance .....	123
Animal Care and Control.....	126

#### **Public Works Programs**

Mission Statement .....	129
Public Works Administration .....	131
Capital Improvements.....	136
Transportation, Parking, and Lighting .....	162
Solid Waste .....	164
Street, Fleet, Parks, and Facilities .....	167
Watershed Management.....	173
Resource Conservation .....	176

#### **Parks, Recreation, and Community Services Programs**

Mission Statement .....	179
Parks, Recreation and Public Facilities Administration.....	183
Community Pool Services .....	190
Ocean Beach Services .....	193
Library Services .....	196

### BUDGET FUND DETAIL

General Fund.....	199
General Reserve- Special Projects Fund .....	212
Major Asset Replacement & Repair Reserve .....	212
Measure X Fund .....	213
Traffic Safety Fund. ....	216
Library Fund .....	217
Road Maintenance Rehabilitation Fund .....	220
Park Maintenance Fund.....	221
Gas Tax Fund.....	223
Local Transportation Fund .....	224
Tidelands Trust Fund.....	225
Street Lighting Fund .....	227



## TABLE OF CONTENTS, continued

### BUDGET FUND DETAIL, continued

Right-Of-Way Maintenance District Fund .....	228
Parking & Business Improvement District Fund.....	230
AB939 Fund .....	231
Recreation Services Fund .....	232
Housing Fund .....	238
Measure A Fund .....	239
Revolving Fund .....	241
PEG Fees Fund .....	243
Berm Assessment District #5 Fund .....	244
Capital Improvement Projects Fund .....	245

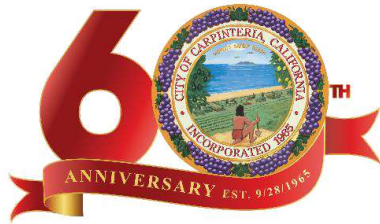
### APPENDIX I

Resolutions .....	247
Budget and Fiscal Policies .....	249
GANN Limit .....	258
Compensation Schedules.....	264
Glossary of Terms .....	274
List of Acronyms.....	278

### APPENDIX II

Five-Year Financial Plan .....	285
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## City Manager's Budget Message

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To the City Council and Residents of Carpinteria,

I am pleased to present the City of Carpinteria's Operating and Capital Budget, formally adopted by Resolution No. 6405 on June 23, 2025. This year marks a significant milestone in more ways than one. Not only has the City transitioned to a two-year budgeting cycle, covering Fiscal Years 2025/26 and 2026/27 ("FY 2025–2027"), but we also proudly celebrate Carpinteria's 60th anniversary of cityhood.

This dual milestone underscores a moment of reflection and renewal. As we commemorate six decades of community, growth, and stewardship, the adoption of a two-year budget demonstrates the City's continued commitment to fiscal responsibility, transparency, and long-term strategic planning. It offers a more forward-looking framework to guide decision-making, strengthen financial stability, and support the delivery of essential services, particularly in a time of evolving economic challenges and opportunities.

This year's budget reflects the City's sustained focus on fiscal responsibility, long-term sustainability, and community-centered priorities. Despite economic headwinds, including inflation holding steady at approximately 3.5% statewide and continued increases in operational costs, the City has maintained a balanced budget through prudent planning and conservative financial practices. Discretionary revenues, which are locally controlled and primarily derived from sales tax, property tax, and transient occupancy tax (TOT), fund core municipal services such as public safety, maintenance, and community programs. These revenues have remained relatively flat, decreasing just slightly (0.04%) year-over-year, while key expenditure categories, such as insurance, utilities, and contractual services, have risen by 4–6% annually. Compounding these pressures are structural challenges, including outdated assessment districts that no longer generate adequate funding for the services they were originally intended to support. This has resulted in increasing General Fund subsidies, which are not sustainable in the long term.

Yet, even in this constrained environment, the City has positioned itself to move forward with confidence. The budget prioritizes essential services, maintains healthy reserves at the City's 40% policy target, and invests in infrastructure improvements that reflect community needs. While some cities may turn to large-scale commercial or residential development to boost revenues, Carpinteria remains firmly committed to preserving its unique identity as a small beachside town, supporting local businesses, protecting open spaces, and encouraging modest, context-sensitive growth.

Looking ahead, the City will continue to seek out grants and external funding opportunities, carefully assess its cost structures, and pursue strategic updates to outdated revenue tools. By staying true to our values while embracing innovation and fiscal discipline, Carpinteria is not just weathering economic challenges—we're building a stronger foundation for the future, worthy of this 60th anniversary and the decades to come.

The City maintains a structurally balanced budget that strategically addresses City Council goals established as part of the FY 2025-2027 Strategic Plan adopted on March 24, 2025, which include the following:

- **Primary Goal #1:** Enhance public outreach, education, and transparency
- **Primary Goal #2:** Maintain a small beachside town
- **Primary Goal #3:** Enhance quality of life for residents
- **Primary Goal #4:** Maintain the fiscal sustainability of the City

City Council's goals and priorities serve as the basis for the development of the FY 2025-2027 Strategic Plan and guide budget development.

*Note: Goal numbers are for reference only and do not signify the level of importance.*

## Purpose

The City of Carpinteria budget is a multi-purpose document. The budget is a tool both for carrying out the goals and objectives set forth in the City's Strategic Plan, capital improvement plan, and General Plan/Local Coastal Program, and also for illustrating how they will be achieved organizationally. The budget provides a consolidated picture of all City operations and related revenues, expenditures, and year-end financial projections. Finally, the budget reflects the annual operating parameters for City Departments and establishes performance measures that are a part of determining progress toward City Council goals and the efficiency and efficacy of local government services.

## Key Discretionary Revenue Sources

Carpinteria relies significantly on three main revenue sources for its discretionary funds: Sales and Local Tax, Property Tax, and Transient Occupancy Tax (TOT). Together, these sources provide \$15.2 million and \$15.7 million, or 85.7% and 87.4% of the City's discretionary revenue for FY 2025/26 (FY 26) and FY 2026/27 (FY 27), respectively.

- Sales and Local Tax: Combined, these sources are expected to generate \$6.0 million (FY 26) and \$6.1 million (FY 27), representing 33.7% (FY 26) and 34.1% (FY 27) of total discretionary revenue, reflecting the City's reliance on these essential revenues. This includes the Bradley-Burns Uniform Sales Tax (1%) and Measure X (1.25%).

- Property Tax: Estimated at \$5.5 million (FY 26) and \$5.8 million (FY 27), or 31.1% (FY 26) and 32.2% (FY 27) of total discretionary revenue, property taxes continue to be a stable revenue stream for the City.
- TOT: Estimated at \$3.7 million (FY 26) and \$3.8 million (FY 27), TOT revenue is expected to increase by 2.5% (year-over-year) for FY 26 and FY 27, tempered by economic uncertainty and other factors, accounting for 20.9% (FY 26) and 21.1% (FY 27) of total discretionary revenue.

### **Major Expenditures (Non-Capital)**

Law Enforcement: At \$7.1 million (FY 26) and \$7.5 million (FY 27), a significant portion of the budget is allocated to the City's Law Enforcement program, which includes mental health services, Unfunded Accrued Liability (UAL) related to the City's past police department, and \$6.6 million (FY 26) and \$6.9 million (FY 27) for public safety services contracted through the Santa Barbara County Sheriff's Office. Public safety services constitute approximately 40.7% (FY 26) and 41.7% (FY 27) of the City's discretionary funds.

Parks, Recreation, and Community Services: \$2.3 million (FY 26 and FY 27), or 7.4% (FY 26) and 7.7% (FY 27) of the City's total expenditures, are allocated to library services, maintenance of city parks and open spaces, and the provision of senior and aquatics programming, creating opportunities for residents to grow and thrive.

Personnel: Personnel, total wages, and benefits account for 29.0% of total expenditures at \$8.7 million in FY 26, and 30.0% of total expenditures at \$9.1 million in FY 27. The City maintains a competitive total compensation package to aid recruitment and retention goals, key to the success of the organization.

The budget also allocates funding to enhance emergency preparedness; support cost recovery and revenue generation efforts, and promote public outreach, education, and transparency, along with funds for numerous federal and state-mandated programs that address critical regional and statewide issues. These investments reflect the City's commitment to addressing pressing challenges and fostering a resilient and sustainable community.

### **Strategic Investments and Capital Improvements**

The Capital Improvement Program (CIP) is a cornerstone of the FY 2025-2027 budget, with \$8.3 million (FY 26) and \$7.6 million (FY 27) invested across 11 key projects aimed at ensuring Carpinteria remains a safe, vibrant, and sustainable community.



In stark contrast to previous years, less than 1% of funding for capital improvements is provided through City discretionary funds (i.e., General Fund and Measure X). This is due to the City's depleting available fund balance and increased reliance on other funding sources such as grant funds, Measure A Funds, development impact fees (DIF), and road maintenance funding (via Senate Bill 1). While it is always the City's goal to minimize use of discretionary funds, discretionary funds are necessary to meet grant matching requirements and for the completion of high-priority projects like *pavement rehabilitation*, where grant funding is unlikely and earmarked funding sources are insufficient. Major projects include:

- Carpinteria Ave. Bridge: With a total budget of \$13.6 million in FY 2025-2027 and a total estimated project cost of \$15.3 million, there is a continued focus on critical infrastructure. The objective of this project is to replace a structurally deficient bridge.
- Carpinteria Community Pool: With a total budget of \$70 thousand for FY 26 and a total estimated project cost of \$1.1 million, this project is necessary to maintain safe, functional operations and will require significant outside funding.
- Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project): With a total budget of \$300 thousand (FY 26) and \$650 thousand (FY 27), and a total estimated project cost of \$1.9 million, the objective of this project is to protect landward resources and critical infrastructure in the beach neighborhood, areas north of Carpinteria Salt Marsh, and Downtown while minimizing beach erosion. It should be noted that the estimated total project cost is primarily for design and project management activities and does not include actual construction (i.e., plan only).

For further details on all capital projects, please refer to the Operating Programs, Capital Programs section of this budget document.

### **Strategic Plan: City Department Goals and Objectives**

Department-level goals and objectives strongly inform the budget development process, directing not only monetary resources but also the City's valuable and limited staffing resources. Their connection to the City Council's broader goals is key and was discussed in detail during the regular City Council meeting held on June 9, 2025. I encourage residents to watch this presentation, which is available on the City's website under Agendas and Meetings, and to contact City Hall with any comments, questions, or feedback. *Transparency* and *public engagement* are paramount, as we understand the vital role each plays in ensuring the City's budget meets the needs and expectations of Carpinteria's diverse community.

Two sayings were repeated throughout the budget development process: ***“You can do anything, but you can’t do everything.”*** And, ***“When everything is a priority, nothing is a priority.”*** These sayings reinforce the importance of the strategic planning process, and we look forward to building on this process in the years to come.

### Special Thanks

I extend my sincerest gratitude and thanks for the hard work, dedication, and leadership of our Administrative Services team for their wisdom, guidance, and support in the development and creation of this budget document. Furthermore, I extend my thanks and appreciation to our management team, and support staff, for their passion, commitment, and adaptability as we continue to enhance our development process. Lastly, this achievement would not have been possible without the faith, support, and leadership of the City Council. Their vision and unwavering commitment to this community have shaped the city’s future as a flourishing small beachside town with great pride in its residents, local businesses, and natural environment.

Respectfully submitted,



Michael P. Ramirez

City Manager





## City Manager's Transmittal Letter

This section provides an overview of the City of Carpinteria's Fiscal Years (FY) 2025-27 Budget, to give both the City Council and residents a clear understanding of the financial plans and priorities for the upcoming fiscal year. It includes a summary of key components, such as projected revenues and expenditures across various funds, to illustrate the City's financial outlook and resource distribution. The section also explores the budget's strategic priorities, detailing how funds are allocated to support critical programs and services.

It is important to note that this overview details both discretionary and restricted revenues. For this reason, when reviewing the sections below, you will notice variations in data for identical categories. For example, Public Safety makes up 35% of the budget (when considering discretionary funds only) and 21% of the budget (when considering all funds). Although Public Safety is funded entirely through discretionary funds, several City programs receive funding from multiple sources, including one-time grants and other restricted sources, necessitating an all-funds analysis to present a complete picture.

In addition to comparisons by funding source, this transmittal letter highlights significant changes from previous FY budgets, including funding increases and decreases, new initiatives, and changes in spending patterns. It also summarizes past achievements supported by prior budgets, demonstrating progress towards FY 2024/25 goals.

Lastly, this transmittal promotes transparency and fosters trust by presenting the budget in an accessible, organized format. By engaging residents and the City Councilmembers, it helps ensure the community remains informed about how public funds are used to enhance City services and overall quality of life in Carpinteria.

### Overview of Adopted FYs 2025-27 Budget

The City's funds consist of a variety of revenue sources, including both discretionary and restricted revenues. Discretionary revenues, such as property tax and sales tax, may be allocated to various municipal services based on current priorities and budgetary needs. In contrast, restricted revenues, such as capital project grants, are designated for specific purposes and initiatives with defined scopes and limitations.

### All Funds

Citywide fund projections (both discretionary and non-discretionary; see Table 1) include total revenues, expenditures, and estimated fund balances. Revenues are drawn from both discretionary sources (e.g., local sales and property taxes) and restricted sources (e.g., grants and special fund allocations).

- For FY 2025/26, total projected revenues are \$29.4 million, an increase of \$211,150 (0.7%) over FY 2024/25 estimated actuals.

- In FY 2026/27, total revenues are projected to decline slightly to \$29.1 million, a decrease of \$339,500 (–1.2%).

Citywide expenditures are projected at:

- \$30.5 million in FY 2025/26, representing a \$5.9 million decrease (–16.3%) compared to FY 2024/25, driven primarily by reduced capital project spending.
- \$30.3 million in FY 2026/27, a further \$557,150 decrease (–2.6%) from the previous year.

**Table 1: All Funds - Revenues, Expenditures, and Fund Balance**

All Funds	Prior Year Actual FY 2024	Current Budget FY 2025	Estimated Actual FY 2025	Adopted Budget FY 2026	Adopted Budget FY 2027	FY25 over FY26 % Change	FY26 over FY27 % Change
Revenues	\$ 21,786,273	\$ 29,127,950	\$ 29,191,050	\$ 29,402,200	\$ 29,062,700	0.72%	-1.15%
Expenditures	21,895,847	36,841,330	36,404,450	30,464,575	30,321,975	-16.32%	-0.47%
Use of Pension Trust	-	-	200,000	200,000	200,000	0.00%	0.00%
Revenue Over/(Under) Expenditures	(109,574)	(7,713,380)	(7,413,400)	(1,262,375)	(1,459,275)		
Fund Balance, July 1	22,625,751	22,516,177	22,516,177	15,102,777	13,840,402		
Ending Fund Balance	\$ 22,516,177	\$ 14,802,797	\$ 15,102,777	\$ 13,840,402	\$ 12,381,127	-8.36%	-10.54%

Overall, City revenues for FY 2025–27 are projected to remain stable, with modest growth in key revenue categories that reflect both economic trends and local policy changes. While certain revenue sources experience fluctuations due to the cyclical nature of funding and external factors, the City continues to maintain a diverse and balanced revenue base.

- Intergovernmental Revenues are projected to increase by \$353,400 (3.8%) in FY 2025/26, driven by ongoing grant funding of capital projects. However, these revenues are expected to decline by \$884,750 (–9.3%) in FY 2026/27, reflecting the completion of project-specific allocations. This fluctuation is typical in multi-year funding cycles where the timing and availability of competitive grant awards can vary.
- Property Taxes are projected to remain a reliable and steadily growing revenue source, increasing by \$216,350 (3.9%) in FY 2025/26 and by \$279,600 (4.8%) in FY 2026/27. These increases are consistent with rising assessed property values and a stable real estate market in Carpinteria. As one of the City's largest discretionary revenue sources, property tax growth provides a foundational base for funding core municipal services.
- Transient Occupancy Tax (TOT) revenues are projected to grow by \$90,450 (2.5%) in FY 2025/26 and by \$92,650 (2.5%) in FY 2026/27. The recent passage of Measure B in November 2024, which increased the TOT rate from 12% to 15%, has helped to offset what would have otherwise been a decline in year-over-year TOT revenue. While domestic travel is expected to remain steady, international visits to California are forecasted to fall by approximately 9%.<sup>1</sup> Cited factors for the decline include federal policy and global sentiment, economic factors, and other interruptions such

<sup>1</sup> <https://industry.visitcalifornia.com/research/reports/travel-forecast>

as early-year wildfires.

- Sales Tax Revenues, including revenues from Measure X (the City's 1.25% local sales tax approved by voters in 2018), are forecasted to increase by \$88,550 (1.5%) in FY 2025/26 and by \$161,000 (2.7%) in FY 2026/27. These increases reflect sustained consumer spending and economic activity within the city. Measure X continues to play a critical role in supporting vital programs, capital improvements, and deferred maintenance projects.

While current revenue projections reflect stability, they remain largely flat and are not keeping pace with the City's growing expenditures. If unaddressed, this imbalance could require reductions to staffing or programs by fiscal year 2027–28. However, the City is actively planning for the future and exploring options to ensure continued service delivery. These efforts include a combination of internal cost controls and potential new revenue sources that, with voter support, could help restore long-term fiscal balance and stability.

While top City revenues remain relatively stable, averaging a 3% annual increase, expenditures reflect several significant cost drivers:

- Wages and benefits are projected to increase by \$456,800 (5.6%) in FY 2025/26 and by \$414,550 (4.8%) in FY 2026/27. This growth is largely attributable to rising pension and employee benefit costs.
- Public safety costs, primarily contracted law enforcement services, are projected to rise by \$324,250 (5.2%) in FY 2025/26 and an additional \$393,300 (6.0%) in FY 2026/27.
- Professional services (excluding public safety) are expected to increase by \$250,950 (10.6%) in FY 2025/26, followed by a \$405,750 decrease (–15.4%) in FY 2026/27. This change reflects the cyclical nature of contracted support and project timelines, including the projected completion of the City's General Plan Update in FY 2025/26, which reduces contract support by nearly \$300,000 in FY 2026/27.
- Capital outlay is projected to decrease by \$739,000 (–8.9%) in FY 2025/26 and fall more substantially in FY 2026/27 by \$7.1 million (–46.0%), as major one-time projects are completed and future capital plans are reprioritized.

### **Estimated Fund Balances**

These expenditure projections reflect allocations across a diverse range of municipal services, including public safety, infrastructure maintenance, administration, and capital projects. The City continues to invest in long-term infrastructure through capital improvements, including roadways, public facilities, and parks.

The anticipated change in fund balance includes:



- A decrease of \$1.3 million (–8.4%) in FY 2025/26
- A further decrease of \$1.5 million (–10.5%) in FY 2026/27

These reductions result from the planned use of both discretionary and special revenue fund balances to support operating deficits and capital improvement initiatives. These funds are being strategically drawn down to cover one-time expenditures and major maintenance needs, ensuring that critical infrastructure and service delivery priorities are addressed. While this strategy is effective and necessary to reduce the City's future liability (for items such as deferred maintenance that can increase significantly when not addressed), current revenue and expenditure trends make this practice unsustainable in the long term unless adjustments are made.

### **Funding Capital Improvements**

Capital improvements and street maintenance projects significantly influence the overall budget and are largely funded through restricted revenue sources. These include:

- Grants
- Highway Users Tax Account (HUTA)
- Road Maintenance and Rehabilitation Act (RMRA)
- Development Impact Fees (DIF)
- Measure A (a countywide ½-cent transportation sales tax)

Many of these funding programs require the City to provide matching funds from discretionary sources. In FY 2024/25, substantial allocations from Measure X (the City's local 1.25% sales tax) were directed toward addressing a backlog of capital projects and deferred maintenance needs.

### **Personnel and Workforce Investment**

As a service-oriented organization, the City dedicates a significant portion of its operating budget to personnel expenses. Law enforcement services continue to represent the largest program expenditure within the discretionary funds (General Fund and Measure X), with contract costs steadily increasing.

Personnel costs, including salaries for full-time, part-time, and seasonal employees, are projected at \$8.7 million in FY 2025/26, accounting for approximately 29% of the City's total operating budget. In FY 2026/27, these costs are expected to rise to \$9.1 million, representing 30% of the budget.

Total wages are projected to increase by \$270,500 (4.9%) in FY 2025/26 and by \$288,650 (5.0%) in FY 2026/27. Benefit costs are also rising, with increases of \$186,300 (6.9%) in FY 2025/26 and \$125,900 (4.4%) in FY 2026/27. These increases reflect cost-of-living

adjustments, benefit rate changes, and the planned filling of vacant positions necessary to maintain service levels.

## Strategic Outlook

The FY 2025–27 Adopted Budget enables the continuation of key City programs, projects, and services. These initiatives directly support the City Council's Goals, Priorities, and Policy Initiatives, as well as the City's Vision and Mission Statements, which emphasize maintaining and enhancing Carpinteria's unique small beachside town. This fiscally responsible plan balances short-term needs with long-term sustainability.

## Discretionary Funds: General Fund and Measure X

The General Fund and Measure X Fund are the City's primary discretionary revenue sources, largely supported by property tax and sales tax. These funds are essential to financing a broad range of municipal services and operations.

**Table 2: General and MX Funds - Revenues, Expenditures, and Fund Balance**

General and Measure X Funds	Prior Year Actual FY 2024	Current Budget FY 2025	Estimated Actual FY 2025	Adopted Budget FY 2026	Adopted Budget FY 2027	FY25 over FY26 % Change	FY26 over FY27 % Change
Revenues	\$ 17,097,662	\$ 17,714,900	\$ 17,752,350	\$ 17,745,150	\$ 18,008,150	-0.04%	1.48%
Use of Pension Trust	-	-	200,000	200,000	200,000	0.00%	0.00%
Total Revenues & Transfers In	17,097,662	17,714,900	17,552,350	17,545,150	17,808,150	-0.04%	1.50%
Expenditures	13,443,799	15,610,675	15,221,525	16,086,700	16,664,125	5.68%	3.59%
Transfers Out	4,173,620	7,308,116	7,288,736	2,297,850	2,390,850	-68.47%	4.05%
Total Expenditures & Transfers Out	17,617,419	22,918,791	22,510,261	18,384,550	19,054,975	-18.33%	3.65%
Revenue Over/(Under) Expenditures	(519,757)	(5,203,891)	(4,957,911)	(839,400)	(1,246,825)		
Fund Balance, July 1	16,703,752	16,183,995	16,183,995	11,226,084	10,386,684		
Ending Fund Balance	\$ 16,183,995	\$ 10,980,104	\$ 11,226,084	\$ 10,386,684	\$ 9,139,859	-7.48%	-12.00%

As shown in Table 2, total discretionary revenues, comprising the General Fund and Measure X Fund, are projected at \$17.7 million in FY 2025/26 and \$18.0 million in FY 2026/27. Of this amount, \$16.1 million (FY 2025/26) and \$16.7 million (FY 2026/27) are allocated to discretionary spending, while net transfers out total \$2.5 million and \$2.6 million, respectively. Combined, these funds are insufficient to fully cover projected expenditures and transfers, which are estimated to reach \$18.4 million for FY 2025/26 and \$19.1 million for FY 2026/27, necessitating the use of available fund balance for certain one-time expenses, while also prohibiting saving for future projects.

Sales Tax, including Measure X, is projected to increase by \$88,550 (1.5%) in FY 2025/26 and by \$161,000 (2.7%) in FY 2026/27. Sales tax generates approximately 33.7% of total revenue in FY 2025/26 and 34.1% in FY 2026/27, making it the largest source of discretionary revenue. It plays a vital role in supporting core municipal services such as public safety, capital improvements, and community programs.

Property Tax revenue is projected to increase by \$204,200 (3.8%) in FY 2025/26, totaling \$5.5 million, and by \$266,950 (4.8%) in FY 2026/27, reaching \$5.8 million. Property tax represents 31.1% of total revenue in FY 2025/26 and 32.2% in FY 2026/27. It remains a dependable revenue source, reflecting strong real estate values and ongoing reinvestment

in the community.

Transient Occupancy Tax (TOT) is projected to increase by \$90,450 (2.5%) in FY 2025/26, reaching \$3.7 million, and by \$92,650 (2.5%) in FY 2026/27, totaling \$3.8 million. TOT accounts for 20.9% of total revenue in FY 2025/26 and 21.1% in FY 2026/27. It continues to be a critical funding source, reflecting the City's popularity as a coastal destination. This steady growth is based on the assumption that no additional hotel or motel rooms will be added and that current regulations on short-term rentals will remain in place.

Public Safety remains the largest component of discretionary spending, accounting for 40.7% of discretionary expenditures in FY 2025/26, with total costs of \$6.6 million, marking a \$324,250 (5.2%) increase. In FY 2026/27, public safety spending is projected to increase by \$393,300 (6.0%), bringing its share of discretionary spending to 41.7%, largely due to continued increases in law enforcement contract costs.

Wages and Benefits represent a significant portion of the City's operating budget, totaling \$5.8 million in FY 2025/26, or 36.0% of the overall budget. This reflects an increase of \$180,525 (3.2%) over the previous year. For FY 2026/27, wages and benefits are projected to rise to \$6.1 million, an increase of \$266,250 (4.6%), comprising 36.4% of the total operating budget. These increases are driven by cost-of-living adjustments (COLAs), health insurance premiums, and rising pension obligations.

### Summary of the City's Special Revenue Funds

Special revenue funds are established to account for revenues that are legally or contractually restricted to specific purposes. These funds play a vital role in government budgeting by ensuring that resources, often from dedicated taxes, grants, or specific fees, are used solely for their intended purposes. By separating these revenues from the General Fund, the City enhances transparency and accountability, providing a clear framework for tracking expenditures and complying with regulatory requirements. Table 3 below summarizes the revenues and expenditures for these special revenue funds.

**Table 3: Special Revenue Funds– Revenues, Expenditures, and Fund Balance**

Special Revenue Funds	Prior Year Actual FY 2024	Current Budget FY 2025	Estimated Actual FY 2025	Adopted Budget FY 2026	Adopted Budget FY 2027	FY25 over FY26 % Change	FY26 over FY27 % Change
Revenues	\$ 4,230,292	\$ 4,433,400	\$ 4,453,550	\$ 4,502,050	\$ 4,454,550	1.09%	-1.06%
Transfers In	1,751,567	2,143,516	2,124,136	2,279,850	2,390,850	0.00%	0.00%
Total Revenues & Transfers In	5,981,859	6,576,916	6,577,686	6,781,900	6,845,400	3.10%	0.94%
Expenditures	4,858,582	6,251,155	6,203,425	6,148,375	6,206,350	-0.89%	0.94%
Transfers Out	1,081,831	2,702,575	2,702,575	361,000	302,000	-86.64%	-16.34%
Total Expenditures & Transfers Out	5,940,413	8,953,730	8,906,000	6,509,375	6,508,350	-26.91%	-0.02%
Revenue Over/(Under) Expenditures	41,446	(2,376,814)	(2,328,314)	272,525	337,050		
Fund Balance, July 1	3,991,025	4,032,471	4,032,471	1,704,157	1,976,682		
Ending Fund Balance	\$ 4,032,471	\$ 1,655,657	\$ 1,704,157	\$ 1,976,682	\$ 2,313,732	15.99%	17.05%

For FY 2025/26 and FY 2026/27, total projected revenues and transfers into the City's special revenue funds, including the Library Fund, Tidelands Trust Fund, Road Maintenance Rehab Fund (RMRA), AB 939, Maintenance and Assessment Districts, Recreation Funds,

and various grant programs, are estimated at \$6.8 million for each year. However, many of these funds are under pressure due to inflation, rising costs, and reduced revenues, particularly for recreation programming and maintenance assessment districts that do not generate sufficient income to cover their expenses. Consequently, several of these funds require additional support through subsidies from discretionary funds. Addressing this issue, either through reduced programming and service levels or increased cost-recovery, will be necessary in the near future.

Estimated expenditures and transfers out from these restricted funds total approximately \$6.5 million in both FY 2025/26 and FY 2026/27, with the majority allocated toward capital improvement projects. Notably, funds such as Measure A, Measure X, and RMRA provide essential support for infrastructure and transportation-related initiatives.

A new fund has also been added to account for the Berm Assessment District, specifically to manage revenues and expenditures related to berm construction, maintenance, and protection efforts.

Special revenue funds support a wide array of programs and services throughout the City, ensuring that community needs are addressed with dedicated financial resources. Examples include:

- Recreation and Community Services – Funding for the City Library, senior services (AgeWell), and recreational activities that enhance residents' quality of life.
- Environmental Resources Programs – Support for Solid Waste Management, Recycling, and Resource Conservation, reflecting the City's commitment to sustainability and responsible environmental stewardship.
- Government Access Television (GATV) – Providing public access to important local government information and events, supporting civic engagement and transparency.
- Street Maintenance and Capital Improvements – Dedicated funds ensure essential infrastructure projects are completed and city assets are preserved and upgraded.

These special revenue funds are critical to maintaining the quality of life in Carpinteria by supporting essential operations, targeted services, and long-term community development.

### **Summary of the City's Capital Improvement Fund**

The capital improvement fund for the upcoming fiscal year is projected to have revenues of \$7.2 million for FY 2025/26 and \$6.6 million for FY 2026/27, with expenditures estimated at \$8.2 million and \$7.5 million, respectively. Net transfers-in total \$379 thousand for FY 2025/26 and \$302 thousand for FY 2026/27. This funding will support a range of projects and initiatives aimed at enhancing the City's infrastructure and services. Table 4 below provides a detailed summary of the Capital Improvement Fund's revenues and expenditures.

**Table 4: Capital Improvement Fund – Revenues, Expenditures, and Fund Balance**

Capital Improvement Fund	Prior Year Actual FY 2024	Current Budget FY 2025	Estimated Actual FY 2025	Adopted Budget FY 2026	Adopted Budget FY 2027	FY25 over FY26 % Change	FY26 over FY27 % Change
Revenues	\$ 458,319	\$ 6,979,650	\$ 6,985,150	\$ 7,155,000	\$ 6,600,000	2.43%	-7.76%
Transfers In	3,503,884	7,867,175	7,867,175	379,000	302,000	0.00%	0.00%
Total Revenues & Transfers In	3,962,203	14,846,825	14,852,325	7,534,000	6,902,000	-49.27%	-8.39%
Expenditures	3,593,466	14,979,500	14,979,500	8,229,500	7,451,500	-45.06%	-9.45%
Transfers Out	-	-	-	-	-		
Total Expenditures & Transfers Out	3,593,466	14,979,500	14,979,500	8,229,500	7,451,500	-45.06%	-9.45%
Revenue Over/(Under) Expenditures	368,737	(132,675)	(127,175)	(695,500)	(549,500)		
Fund Balance, July 1	1,930,974	2,299,711	2,299,711	2,172,536	1,477,036		
Ending Fund Balance	\$ 2,299,711	\$ 2,167,036	\$ 2,172,536	\$ 1,477,036	\$ 927,536	-32.01%	-37.20%

The budget for FY 2025-27 includes investments in eleven major capital and maintenance projects, reflecting a commitment to addressing key infrastructure needs and upgrading essential facilities. These projects are projected to involve a total expenditure of \$8.2 million for FY 2025/26 and \$7.5 million for FY 2026/27. For a comprehensive understanding of each project, detailed descriptions are available in the Operating Programs section, under Capital Improvement Projects.

The budget includes funding for the following capital projects:

#### **Fiscal Year 2025/26 CIP Projects**

- Bluffs II Trail
- Carpinteria Ave. Bridge Replacement
- Carpinteria Library Improvements
- Carpinteria Community Pool Improvements
- Carpinteria High School Area Crosswalk Safety Improvements
- Dune and Shoreline Management Plan
- Franklin Creek Trail Improvements
- Linden Ave. Improvements/Carp Ave. to Linden Ave. Overcrossing
- Linden Ave. Beach-End Beautification (Linden Plaza)
- Rincon Multi-Use Trail
- 2023 Pavement Rehabilitation

#### **Fiscal Year 2026/27 CIP Projects**

- Dune and Shoreline Management Plan
- Carpinteria Ave. Bridge Replacement

#### **FY 2024/25 Accomplishments**

The following accomplishments highlight key outcomes achieved as a result of strategic investments made through the FY 2024/25 budget. These examples reflect the measurable impacts and community benefits stemming from the City's financial allocations and initiatives during the fiscal year. For a comprehensive summary of departmental achievements, please refer to the Operating Programs – Prior Budget Accomplishments section of this budget document.



- **General Government.** The General Government Department made significant progress in advancing the City's transparency, fiscal sustainability, and community engagement goals during FY 2024/25. A major focus this year was the launch of a new Two-Year Strategic Planning process, developed in tandem with the City's new Two-Year Budgeting process to strengthen alignment between City priorities, work plans, and resource allocations. This effort included a robust public engagement campaign with a bilingual community survey, multilingual community workshops, targeted outreach through the Library and local non-profits, attendance at community events, and collaboration with the Promotoras de Salud program to engage underrepresented residents. The City Council adopted updated Goals and Priorities, Norms, Values, and Principles of Governance, and initiated revisions to the City's Vision and Mission statements to guide City efforts over the next two fiscal years.

In parallel with this work, the department supported the successful November 2024 General Municipal Election, including certification of results and City Council reorganization. The City Clerk's Office completed and implemented the City Advisory Group Handbook, Code of Conduct, and Appointment Process, and transitioned the City to an electronic signature policy for official documents. The department also led key risk management improvements, including updating the Injury Illness Prevention Plan, auditing City insurance requirements, and refining contract review processes to better protect City liability.

To advance fiscal sustainability, the team completed the AB 939 Solid Waste Fee adjustment, prepared preliminary Engineer's Reports for Assessment District updates, and developed and presented a Cost Recovery Plan to the Finance Committee. The department also supported City leadership transitions, onboarding a new Chief of Police, launching monthly written law enforcement reports, and enhancing internal leadership capacity through employee development and benefit enhancements. While staffing constraints and competing priorities presented some challenges, the department remains on track to implement remaining strategic initiatives and continue delivering results in FY 2025/26.

- **Administrative Services.** The Administrative Services Department received the Operating Budget Excellence Award for Fiscal Year 2024/25 from California Society of Municipal Finance Officers. In addition, the Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Carpinteria for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. The Department completed the cost of services study and updated the Master Fee Schedule, initiated the Purchasing Policy, and developed and implemented a City Credit Card Policy to strengthen internal controls and purchasing accountability. The department also updated various

sections of the Carpinteria Municipal Code and maintained essential hardware and software systems to ensure continuous and stable operations across City facilities.

- **Community Development Department.** In FY 2024/25, the Community Development Department obtained Housing Element certification from the CA Department of Housing and Community Development (HCD) and completed CA Coastal Commission (CCC) certification and City Council adoption of the Housing Element Zoning Amendments package to effectuate the required rezones to implement the Housing Element. The department also completed and published administrative drafts of the entire General Plan/Coastal Land Use Plan Update with the General Plan Update Committee (GPUC) and successfully recruited for and filled vacant positions for Chief Building Inspector and Plans Examiner, and Principal Planner. Other highlights include the selection of a new building permit/licensing software platform and the implementation of the Building Permit Technology Surcharge to help defray annual costs for the City's upgraded building permit software. The department also facilitated the adoption of a multifamily residential smoking prohibition ordinance and the successful opening of the Linden Square development in downtown Carpinteria.
- **Parks, Recreation and Community Services.** In 2024–2025, the department continued to expand its community impact through new programming, strategic collaborations, and capacity-building efforts. AgeWell Senior Services significantly expanded with diverse programming, including Spanish-language initiatives, intergenerational collaborations, and new partnerships. Staff hosted community events such as a chocolate tasting party, Veterans Storytelling Hour, and the first AgeWell Community Forum Meeting. AgeWell also launched a monthly WISE column in the Coastal View News and introduced weekly Spanish-speaking programs like Lotería and PEARLS in partnership with Family Service Agency. Collaborations were strengthened with local and regional partners, including Cottage Hospital Trauma Services, Visiting Angels, Friendship Center, and Children's Creative Project, with whom the department co-hosted the first Spanish-speaking Abuelos collaborative meeting. Staff attended master planning workshops hosted by the County of Santa Barbara and participated in nonprofit and emergency response collaboratives.

Library Services continued to grow, with the launch of new programs including *Carp Reads*, a monthly book-to-movie event series, a new book club, and the "Know Your Rights" forum. The department hosted 7,407 library program participants, onboarded a new Literacy Coordinator, and attended professional development events such as the California Library Association and Creando Enlaces conferences. Library volunteers and staff participated in quarterly training sessions and contributed regularly to the *Coastal View News* with book recommendations and updates.

Over the past year, the City's recreation and aquatics programs have seen continued growth and development. The Junior Lifeguard Program experienced strong community interest, conducting nearly 100 swim tests in preparation for the upcoming season. The 2025 program calendar was finalized well in advance, and staff began procuring necessary equipment to support the program's continued success.

At the Community Pool, participation remained robust across all age groups and program types. The facility recorded 2,523 daily swim check-ins, along with 3,013 check-ins from adult membership holders, 5,345 from senior members, 669 Aqua Aerobics membership check-ins, and 1,041 check-ins from Masters Swim participants. In addition, 49 youth access passes were issued, supporting access and engagement among our younger residents.

To support communication and planning, the pool's annual program calendar was both published and regularly updated throughout the year. Additionally, all equipment at the Boathouse passed Coast Guard inspection, ensuring continued safety and operational compliance.

A significant operational milestone this year was the development and implementation of a comprehensive Staff Policy and Procedures Handbook. This effort formalized existing practices and provided aquatics staff with clear guidance and consistent standards, further strengthening safety, service, and accountability across all programs.

Staff development and operations continued to be a priority as department staff participated in citywide Emergency Operations training, Workplace Harassment training, and multiple sessions with the County's Emergency Operations Center.

The Community Garden maintained full occupancy and expanded outreach efforts with schools and nonprofits. The department also expanded the RecDesk reservation platform to streamline scheduling for aquatics, BBQ/Picnic rentals, special events, and field rentals.

- **Public Works.** Completed construction of the 2022 Pavement Rehabilitation Project (January 2025), Carpinteria Avenue Bridge Replacement Project- Clearing and Grubbing (January 2025), Chaney Avenue Emergency Repair Project (April 2025), and Via Rea Stormwater Project (April 2025).

This budget sets forth the plan for delivering high-quality local government services to the Carpinteria community over the next year as well as how the efficiency and efficacy of that service delivery will be measured. It also reflects the long-term financial planning of the City Council as established through its policies and regulations.

## **Future Challenges**

As outlined throughout this letter, operational expenditures are rising at a pace that exceeds revenue growth. If this trend continues as projected, the City will face difficult choices by FY 2027/28, potentially requiring reductions in staffing, programs, or service levels. To preserve Carpinteria's identity as a small, beachside community—one that values local businesses, open space, and high-quality public services—the City must pursue a combination of enhanced cost recovery and strategic revenue enhancements.

A critical component of this strategy is modernizing the City's outdated assessment districts to reduce increasing reliance on General Fund subsidies. However, the Proposition 218 process required to update these districts is inherently complex, time-consuming, and costly. It also faces political challenges and skepticism from property owners, even in the face of declining service quality. As such, additional revenue mechanisms that require voter approval may also be necessary in the near future.

To move forward, robust public outreach and education will be essential to build understanding and support for the financial tools needed to sustain Carpinteria's future.

## **Summary**

The Adopted Budget for FYs 2025–27 reflects the City of Carpinteria's strategic, fiscally responsible approach to meeting both current service demands and future community needs. In the face of rising operational costs and inflationary pressures, the City has adopted a conservative yet forward-looking financial plan that prioritizes essential public services while investing in long-term infrastructure and community resilience.

Significant allocations are directed toward public safety, infrastructure upgrades, and community programs—ensuring uninterrupted delivery of critical services. Targeted capital investments, including street repairs and public facility improvements, support the City's long-term sustainability goals and enhance the reliability of local services.

The budget carefully balances immediate needs with future priorities through a mix of discretionary funds, restricted revenues, and competitive grant funding. This structure allows the City to continue addressing deferred maintenance and community development projects without compromising fiscal stability.

A strong emphasis is placed on financial stewardship, with close monitoring of personnel costs, public safety contract increases, and infrastructure spending. These efforts position the City to remain resilient amid external challenges such as inflation, uncertain revenue trends, and broader economic volatility.

Finally, the budget reflects the City's commitment to transparent and accountable governance, with ongoing engagement of residents and stakeholders to ensure that resources are allocated equitably and effectively.

In summary, the FYs 2025–27 budget sustains high-quality municipal services, advances infrastructure improvements, and prepares the City to adapt to future uncertainties, while reinforcing the values that define Carpinteria as a small, thriving beachside community.







# City of Carpinteria Introduction

## *Community and Organizational Profile*

The City of Carpinteria is a California general law city providing local government services to a population of 12,735<sup>1</sup>. The City's menu of services includes municipal administration; law enforcement; solid waste disposal and recycling; planning and building; business licensing; code compliance and animal control; public works engineering and street maintenance; parks, recreation, and community services; public facilities maintenance; ocean beach services and community pool; and library services.

Services are provided through a variety of methods, including: direct service by City employees, contracts with other public agencies and with private providers (e.g., the City contracts with Santa Barbara County Sheriff's Department for law enforcement services), agreements with franchise operators and with non-profits, and by volunteers. Sanitary sewer, water, and fire protection services are provided in the City and the greater unincorporated Carpinteria Valley by independent special districts. Flood control services in the City are provided by a dependent special district of the County. The City, through its membership in the Central Coast Community Energy joint powers authority, provides electric energy services to City of Carpinteria residents and businesses.

The City's organizational structure is typical for a small, general law city in California, with service delivery programs organized under various departments and divisions that are managed by Department Heads reporting to the City Manager. The City has established 43 full-time positions and 40-65 part-time and seasonal positions (excluding elected and City Council-appointed positions).

Type and levels of service are influenced by several dynamic factors such as the city's location on the South Coast of Santa Barbara County, community values, demographics, responsibilities under various state and federal laws, available revenues, and the costs for providing specific services. The City seeks to ensure a level of service that enhances public health and safety, community equity, quality of life, property values, and the local economy. In general, the type and quality of services provided by the City have expanded incrementally to meet the needs of the community since its incorporation in 1965.

Examples of service categories where levels of service have expanded since incorporation include law enforcement, legal, emergency preparedness and response, parks and recreation, capital project planning and development, street and rights-of-way maintenance, public facilities and landscape maintenance, and land use planning services. The City's streets, most built in the 1960s and 70's, are requiring much more costly maintenance than in the City's early years. Also, the City has added significant amounts of parks and public open space. This includes the acquisition of the 20-plus-acre Rincon Preserve and addition of the Carpinteria skate park at the City Hall campus. The City also maintains and operates

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<sup>1</sup> City/County Population Estimates, State Department of Finance, Demographic Research Unit, January 1, 2023, <https://dof.ca.gov/forecasting/demographics/estimates-e1/>

a greater number and variety of recreational facilities and programs than earlier in its history. These recreational programs and facilities include, but are not limited to, senior services (AgeWell), the community pool, a municipal library, public parking and restrooms, and a network of hiking and biking trails. Most recently, the Santa Claus Lane Bikeway, which connects Santa Claus Lane to Carpinteria Avenue, was completed. The new 0.6-mile, Class I bikeway and multipurpose path is located on the beachside of Highway 101, between the freeway and the railroad tracks, and marks an improvement in the California Coastal Trail.<sup>2</sup>

New program requirements also contribute to the growing demand for services. Most new mandated federal and state programs are unfunded, requiring local agencies such as the City of Carpinteria to pay for related expenses. The Americans with Disabilities Act (ADA) and its implementation in California mandate that cities maintain and update public facilities and infrastructure to comply with new and changing standards that help to ensure everyone can access public facilities and services. For example, the ADA requires ongoing annual expenses for curb, gutter, and sidewalk replacement and repairs. The federal Clean Water Act requires that States implement programs to ensure, among other things, that stormwater runoff does not pollute creeks and ocean waters. California has responded by enacting laws that require that cities and counties implement projects and programs that, in many cases, exceed federal Clean Water standards.

The regulatory environment in coastal California has also changed significantly since 1965 with the establishment and refinement of the California Environmental Quality Act and the California Coastal Act. As land values in the City have increased over the decades since incorporation, so have expectations that City zoning, development review, and code enforcement services function adequately to protect the physical improvements and environmental resources that contribute to making Carpinteria a valuable and desirable place to live. More recently, climate change has resulted in new laws requiring coastal cities to plan for sea level rise, including planning and implementation of adaptations to higher future sea levels and related coastal flooding. In addition, the state's passage of numerous laws aimed at increasing housing production and affordability requires cities to continuously adapt and evolve their housing policies, regulations, and procedures.

Ensuring public and private development and other activities comply with state and local laws as well as community needs and expectations requires highly skilled professional staff and consultant services at great cost.

### ***The Program/Performance-Based Budget***

The City operates under an annual Program- and Performance-Based Budget. This format provides the City Council and the public with detailed financial and performance information organized by program, enhancing transparency and supporting informed decision-making.

### ***The Basics of a Program/Performance-Based Budget***

A Program/Performance-Based Budget is structured according to several broad categories of services the city delivers. These categories emphasize the relationships among what is spent, the purpose of the expenditure, and the anticipated results. A performance budget

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<sup>2</sup> <https://californiacoastaltrail.org/>

also focuses on the activities or operations performed, the cost, and the efficiency and/or effectiveness of expenditures. A performance budget also more effectively answers the question: "What are the people of Carpinteria getting for their money?"

In reporting to the people of Carpinteria on how the City government uses their tax dollars and other resources, this Budget presents detailed program sheets organized by City department. Each sheet includes a program summary, a list of prior-year budget accomplishments, a budget and expenditure summary, and a list of goals, objectives, and performance measures.

For this Budget:

- **Goals** broadly state the desired outcomes of a program objective. In addition, adopted goals—such as City Council Primary Goals—provide the authority for City programs. Other sources of authority include state mandates, existing City policies, and best practices.
- While goals describe the broad *what*, **objectives** identify the specific *what*, breaking down goals into measurable workplan items for completion.
- **Performance measures** establish the metrics for evaluating the success of completed objectives.

**Table 1** illustrates expenditures by City program. Program descriptions are provided in detail throughout this budget document.

**Table1 - Expenditures by Program (FY 2025/26 & FY 2026/27)**

Program #	Program Name	Prior Year Actual		Current		Estimated		Adopted		Adopted	
		Actual		Budget		Final Budget		Budget		Budget	
		FY 2024		FY 2025		FY 2025		FY 2026		FY 2027	
101	Legislative & Policy	182,376	0.8%	256,240	0.7%	256,250	0.7%	289,650	1.0%	337,350	1.1%
102	Commissions Boards and Committees	10,826	0.0%	51,120	0.1%	44,300	0.1%	18,050	0.1%	18,050	0.1%
111	City Administration	635,040	2.9%	849,655	2.3%	849,775	2.3%	873,650	2.9%	868,350	2.9%
121	Legal Services	767,093	3.5%	765,000	2.1%	765,000	2.1%	775,000	2.5%	797,500	2.6%
131	Records Management	90,275	0.4%	90,750	0.2%	86,500	0.2%	91,950	0.3%	96,300	0.3%
132	Elections	41,085	0.2%	70,250	0.2%	69,700	0.2%	52,550	0.2%	89,700	0.3%
141	Staff Recruitment, Retention and Development	374,652	1.7%	354,320	1.0%	354,350	1.0%	487,150	1.6%	425,100	1.4%
142	Risk Management	588,207	2.7%	615,550	1.7%	615,550	1.7%	807,150	2.6%	900,000	3.0%
151	Emergency Preparedness	99,993	0.5%	129,270	0.4%	119,300	0.3%	94,950	0.3%	98,100	0.3%
161	Communication and Community Promotions	265,648	1.2%	323,600	0.9%	323,600	0.9%	346,400	1.1%	389,100	1.3%
162	Economic Vitality	47,481	0.2%	56,800	0.2%	56,800	0.2%	16,500	0.1%	16,500	0.1%
163	Community Services Support	167,785	0.8%	168,050	0.5%	168,050	0.5%	169,000	0.6%	169,000	0.6%
171	Law Enforcement	6,391,915	29.2%	6,750,600	18.3%	6,749,600	18.5%	7,101,850	23.3%	7,496,800	24.7%
181	Racial Equity	50,657	0.2%	83,470	0.2%	54,450	0.1%	29,000	0.1%	-	0.0%
201	Financial Management Services	530,132	2.4%	626,400	1.7%	627,100	1.7%	688,550	2.3%	743,150	2.5%
211	Central Services	649,571	3.0%	830,100	2.3%	819,300	2.3%	546,300	1.8%	569,200	1.9%
221	Management Information Services	297,817	1.4%	408,950	1.1%	364,350	1.0%	496,950	1.6%	541,300	1.8%
301	Community Development Administration	103,326	0.5%	170,350	0.5%	170,350	0.5%	302,750	1.0%	317,750	1.0%
302	Advance Planning	408,025	1.9%	557,400	1.5%	432,150	1.2%	565,300	1.9%	309,950	1.0%
311	Housing	262,791	1.2%	113,200	0.3%	113,200	0.3%	130,900	0.4%	135,500	0.4%
321	Development Review and Building	693,429	3.2%	867,550	2.4%	867,550	2.4%	904,450	3.0%	913,850	3.0%
331	Code Compliance	298,514	1.4%	350,625	1.0%	350,625	1.0%	302,150	1.0%	311,750	1.0%
341	Animal Care and Control	69,914	0.3%	80,050	0.2%	80,050	0.2%	79,050	0.3%	83,400	0.3%
401	Public Works Administration	278,997	1.3%	335,650	0.9%	335,650	0.9%	175,150	0.6%	184,100	0.6%
403	Capital Improvements	3,770,844	17.2%	15,220,000	41.3%	15,220,000	41.8%	8,591,100	28.2%	7,831,200	25.8%
405	Parks & Facilities Maintenance	13,535	0.1%	1,303,300	3.5%	1,313,650	3.6%	-	0.0%	-	0.0%
411	Transportation, Parking and Lighting	243,621	1.1%	453,400	1.2%	453,400	1.2%	451,850	1.5%	406,100	1.3%
421	Solid Waste	319,349	1.5%	560,850	1.5%	560,850	1.5%	629,900	2.1%	614,400	2.0%
431	Street Maintenance	637,470	2.9%	1,109,350	3.0%	909,000	2.5%	576,250	1.9%	562,450	1.9%
441	Right of Way Maintenance	447,714	2.0%	495,850	1.3%	495,850	1.4%	524,450	1.7%	532,100	1.8%
451	Watershed Management	163,252	0.7%	235,300	0.6%	235,300	0.6%	281,800	0.9%	321,350	1.1%
461	Resource Conservation	85,241	0.4%	42,900	0.1%	42,900	0.1%	133,250	0.4%	137,550	0.5%
470	Parks and Facilities Maintenance	-	0.0%	-	0.0%	-	0.0%	1,676,700	5.5%	1,757,450	5.8%
501	Parks and Recreation Administration	230,692	1.1%	342,200	0.9%	341,200	0.9%	336,650	1.1%	353,625	1.2%
502	Parks and Facilities Maintenance	997,305	4.6%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
503	Vets Hall/Seaside	109,766	0.5%	196,950	0.5%	197,300	0.5%	64,550	0.2%	67,850	0.2%
512	Senior Services	40,189	0.2%	222,500	0.6%	199,050	0.5%	205,300	0.7%	209,800	0.7%
521	Community Pool Services	543,279	2.5%	493,700	1.3%	498,250	1.4%	462,350	1.5%	483,100	1.6%
522	Junior Lifeguards	129,689	0.6%	224,650	0.6%	224,650	0.6%	134,100	0.4%	143,550	0.5%
523	Swim Team Aquatics	47,085	0.2%	58,500	0.2%	60,600	0.2%	109,250	0.4%	115,600	0.4%
531	Ocean Beach Services	137,236	0.6%	208,430	0.6%	208,950	0.6%	170,625	0.6%	177,850	0.6%
532	Beach Store	23,876	0.1%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
541	Special Events	1,796	0.0%	1,500	0.0%	1,850	0.0%	1,500	0.0%	1,500	0.0%
542	Community Garden	22,366	0.1%	46,550	0.1%	46,550	0.1%	34,550	0.1%	33,800	0.1%
550	City Library	625,992	2.9%	720,450	2.0%	721,550	2.0%	736,000	2.4%	760,900	2.5%
Total Expenditures		21,895,846	100%	36,841,330	100%	36,404,450	100%	30,464,575	100%	30,321,975	100%

## The Budget Process

The City's budget process begins each year with a strategic planning workshop, during which the City Council holds a special meeting to establish goals and priorities for the upcoming budget cycle. These goals provide essential direction to City staff, who use them to develop department-level goals and objectives that shape the City's Strategic Plan and serve as the foundation for departmental budget development.

The adopted goals and priorities for the Fiscal Year 2025–27 Annual Work Plan can be found at: [www.carpinteriaca.gov](http://www.carpinteriaca.gov).

Once departmental budget requests are developed, the City Manager, Assistant City Manager, and Administrative Services Director meet with department heads and key staff to review proposed budgets in light of the Council's established goals and priorities. The Finance/Budget Committee also plays a key role by meeting monthly throughout the year to receive real-time financial updates and to provide feedback. Based on this collaboration, a preliminary budget is prepared for City Council review.

In prior years, the City followed a single-year budget cycle with presentations typically held at the first and second regular City Council meetings in June. However, for the first time, the City has adopted a two-year budget covering Fiscal Years 2025/26 and 2026/27 (FY 2025-2027). This biennial approach supports improved long-term planning, more efficient resource allocation, and greater fiscal stability.

For the FY 2025–27 Budget, the preliminary Budget will be presented at the second regular City Council meeting in June, consolidating the review and adoption process into a single presentation. At this meeting, staff will provide an overview of the proposed two-year budget, highlight key initiatives and departmental program priorities, and seek City Council approval of the budget and related resolutions. Public input will be invited during this session.

To ensure continued alignment with community needs and economic conditions, the City will conduct a Mid-Cycle Budget Review in FY 2025/26 for the FY 2026/27 Budget. This review will allow the City Council to evaluate financial performance, make necessary adjustments to revenues or appropriations, and revise departmental priorities as needed for the second year of the budget.

The City's annual budget is adopted by resolution. If the budget is not adopted by the end of the fiscal year, the preliminary budget, excluding capital outlays, becomes the interim operating budget until final adoption.

Throughout the year, the City Council may amend the budget to maintain financial alignment with City goals. A midyear review is presented annually to assess current-year performance and to recommend any adjustments based on emerging needs or changes in fiscal conditions. These modifications ensure the budget remains a responsive and effective tool in advancing the City's strategic objectives.

Additionally, the City prepares an Annual Comprehensive Financial Report (ACFR), which is independently audited and conducted in accordance with generally accepted accounting principles and legal requirements. The ACFR is presented to the City Council in a public meeting and provides a final accounting of the prior year's financial results, which may result in year-end budget adjustments.

The City's budget is adopted for all governmental funds in accordance with generally accepted accounting principles (GAAP). The preparation of the budget reflects the dedication and collaboration of City staff, the City Council, and engaged community members. Over the years, this collective effort has enabled the City of Carpinteria to produce fiscally responsible budgets, maintain healthy reserves, and deliver high-quality programs and services that meet the needs and expectations of the community.

### ***Budget and Fiscal Policy***

The budget process is successful only when fiscal planning occurs within a comprehensive and well-defined framework of financial policies. In FY 2025–27, the City's Budget and Fiscal Policy was updated to reflect the implementation of a two-year budget cycle, supporting long-term financial planning and operational efficiency. The following section summarizes key budget policies. Additional information can be found in Appendix I – Reference Materials.



### ***User Fee and Cost Recovery***

Carpinteria Municipal Code Chapter 3.34 establishes the City's authority and provisions for recovering costs through fees and service charges. In accordance with this code, the City completed a comprehensive Cost of Service update for Fiscal Year (FY) 2023/24. This analysis reviewed and updated the City's fee structure to ensure compliance with revenue and cost recovery provisions, aligning service fees with the true cost of delivery.

Based on the results of this report, the City Council approved and adopted Resolution No. 6386 on April 14, 2025, implementing a 3.4% inflation adjustment to the Master Fee Schedule. On the same date, the City Council also adopted Resolution No. 6384, updating the Parks, Recreation and Community Services Department Program & Facility Fee Schedule. Both updated schedules will go into effect on July 1, 2025, ensuring that fees remain current and aligned with service costs and recovery goals.

As part of the City Council's adopted goals, the Administrative Services Department has also been tasked with developing a Grant Management Policy. This policy will establish standardized procedures for applying for, tracking, reporting, and auditing grants to strengthen compliance, transparency, and fiscal accountability across all departments that receive or manage grant funding.

### ***Investment Policy and Investments***

The City Treasurer may invest City funds in the following instruments as specified in the California Government Code, Sections 53600 et seq., and as further limited in this policy. The City is empowered by statute to invest in the following types of securities:

- Federal Deposit Insurance Corporation (FDIC) Insured Accounts. Funds required for immediate cash flow needs shall be deposited in an interest-bearing FDIC-insured checking account at a bank in Carpinteria. Dollar Maximum: None; Maximum Maturity: N/A.
- Local Agency Investment Fund (LAIF), of the State of California. Investments in accordance with the laws and regulations governing those funds. Dollar Maximum: \$65 million (State Statute limit); Maximum Maturity: N/A
- Obligations of the U.S. Government, its agencies and instrumentalities, including U.S. Treasury notes, bonds, bills, or certificate indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest, federal agencies, mortgage-backed securities with a fixed coupon issued by an agency of the U.S. Government, government-sponsored enterprise obligations (GSE), participation, or other instruments. Dollar Maximum: None; Maximum Maturity: 5 years
- Investments not specifically authorized herein are disallowed. Additionally, California Government Code Section 53601.6 disallows the following: inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages. Futures, options, all leveraged purchases, reverse repurchases, and speculations on interest rates are specifically disallowed by this policy.



***Subsidies from the General and Measure X Funds***

It has been the City's policy to use discretionary revenues to subsidize services and programs that cannot be adequately funded through their designated revenue sources alone. The following Funds require projected subsidies to maintain planned service levels:

- **Park Maintenance Fund:** The subsidy for this fund has been increasing over recent years, reflecting the rising costs associated with maintaining parks and public facilities. For FY 2025/26, the subsidy is projected at \$486,300, and for FY 2026/27, \$509,550.
- **Right of Way Assessment Fund:** This fund has also experienced a growing subsidy as the associated assessment rate has not been able to keep pace with related maintenance expenses. For FY 2025/26, the subsidy is projected at \$256,250, and for FY 2026/27, \$266,800.
- **Recreation Services Fund:** This fund requires a rising subsidy to address substantial increases in costs for maintaining the Community Pool, parks, open spaces, and recreational programs. By design, cost recovery goals vary by program with certain activities such as senior services being offered at no-cost and aquatics programs and facility rentals generating partial cost recovery. For FY 2025/26, the subsidy is projected at \$721,700, and for FY 2026/27, \$764,800.
- **Library Fund:** Similar to senior services, the subsidy for the Library Fund is intentional as all programs are offered at no-cost, per City Council Policy, limiting barriers to access and providing a valuable service to the community. For FY 2025/26, the subsidy is projected at \$697,400, and for FY 2026/27, \$727,400.
- **Public, Education, and Government channels (PEG) Fees Fund:** This fund requires a subsidy to cover the expenses associated with Government Access Television (GATV). These expenses include costs for equipment, maintenance, and operational activities. The revenue generated from PEG fees, which comes from cable users, has been declining and is insufficient to cover the fund's operating costs. Therefore, the subsidy is necessary to bridge the gap and sustain the GATV services. For FY 2025/26, the subsidy is projected at \$89,600, and for FY 2026/27, \$91,200.
- **Berm Assessment District:** This represents the City's financial contribution toward the construction and maintenance of a seasonal sand berm along Carpinteria City Beach. The berm serves as a critical shoreline protection measure, safeguarding coastal infrastructure, public access, and immediately adjacent private properties from winter storm surge and tidal impacts. For FY 2025/26, the subsidy is projected at \$28,600, and for FY 2026/27, \$31,100.

These subsidies are crucial for ensuring that critical services and programs continue to be provided at the necessary levels, despite the limitations of their dedicated revenue sources. Table 2 below provides the subsidy amount required for each fund:

**Table 2 – Funds with Subsidy and Amount (FY 2025/26 & FY 2026/27)**

<b>Fund</b>	<b>FY 2026 Amount</b>	<b>FY 2027 Amount</b>
Park Maintenance Fund	\$ 486,300	\$ 509,550
R-O-W Assessment District Fund	256,250	266,800
Recreation Services Fund	721,700	764,800
Library Fund	697,400	727,400
Peg Fees Fund	89,600	91,200
Berm Assessment District #5	28,600	31,100
<b>Total</b>	<b>\$ 2,279,850</b>	<b>\$ 2,390,850</b>

<b>Fund</b>	<b>Amount</b>	<b>Amount</b>
General Fund	\$ 771,150	\$ 807,450
Measure X Fund	1,508,700	1,583,400
<b>Total</b>	<b>\$ 2,279,850</b>	<b>\$ 2,390,850</b>

### ***Intergovernmental Grants and Collaborative Financing***

The City of Carpinteria actively pursues state, federal, and other grant opportunities to help offset the costs of municipal services. In recent years, the City has secured grants for major projects such as the replacement of the Carpinteria Avenue Bridge over Carpinteria Creek, Franklin Creek Trail Improvements, the Linden Avenue Beach-End Beautification, and the Dune and Shoreline Management Plan.

To further strengthen these efforts, the FY 2025–2027 Budget includes funding to hire a dedicated grant writer, reflecting the City's commitment to expanding its capacity to identify and secure competitive funding opportunities.

In addition to grant funding, the City collaborates with regional, public, and non-profit partners to deliver essential services. Notably, Carpinteria participates in regional initiatives to combat homelessness, offering housing and supportive services to individuals experiencing homelessness both locally and across the greater area.

### ***Cash and Reserves***

The City maintains various reserves and cash balances, which are reflected in the Annual Comprehensive Financial Report (ACFR) but are not directly addressed through the annual budget process. In addition to the Available Fund Balance (also referred to as the unassigned fund balance, which includes General and Measure X Funds), the year-end estimates are approximately \$1,890,784 for FY 2025/26 and \$816,369 for FY 2026/27 (see Table 3 below).

**Table 3 – Estimated Year End Balance and Reserves (FY 2025/26 & FY 2026/27)**

General and Measure X Funds	Estimated Actual FY2025	Meet Policy?	Proposed Budget FY2026	Meet Policy?	Proposed Budget FY2027	Meet Policy?
Nonspendable	\$ 6,074	N/A	\$ 6,074	N/A	\$ 6,074	N/A
Pension Trust	1,070,124	N/A	870,124	N/A	670,124	N/A
Total Restricted Reserves	1,076,198		876,198		676,198	
Economic Uncertainty	5,616,222	Yes	5,822,860	Yes	5,919,450	Yes
General Reserve - Special Projects	848,645	No	864,645	No	880,645	No
Capital Asset Replacement - GF	948,197	No	932,197	No	847,197	No
Total Committed Reserves	7,413,064		7,619,702		7,647,292	
Unassigned Fund Balance (AFB)	2,736,822	N/A	1,890,784	N/A	816,369	N/A
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,226,084</b>		<b>\$ 10,386,684</b>		<b>\$ 9,139,859</b>	

Key reserve balances estimated for FY 2025–27 include:

- The Financial and Economic Uncertainty Reserve, which currently meets the target policy level set at 40% of General Fund expenditures and subsidies.
- The General Reserve and Capital Asset Replacement Reserve, both of which have been drawn down from their respective policy levels of \$1 million to support various capital projects.

It is important to note that the City's budget is prepared on a modified accrual basis rather than a cash basis. This accounting method recognizes revenues when they are available and measurable, and expenditures when they are incurred, rather than at the time cash transactions occur. As a result, differences often exist between reported cash balances and fund balances.

### ***Constitutional Gann Spending Limits***

Article XIII (B) of the California Constitution imposes limitations on the City's annual appropriations, commonly known as the Gann Limitation. This limit is calculated each year and established by resolutions of the City Council.

To determine the Gann spending limitation, the previous year's limit of \$22,821,272 is adjusted based on a growth factor. This growth factor is derived from the California Per Capita Personal Income, and it is applied to the greater of either the change in the population within the City of Carpinteria or the change in the population of Santa Barbara County. For the fiscal year ending June 30, 2026, the City's appropriations limit for tax proceeds is set at \$24,443,995.

The City is in compliance with Article XIII (B) of the California Constitution for the coming fiscal year. For detailed calculations and historical data related to the Gann Limit, please refer to Appendix I in the budget document.

### ***Proposition 218***

Since 1996, Proposition 218, known as the "Right to Vote on Taxes Act," has introduced significant provisions to the California Constitution that affect the City's ability to levy and

collect taxes, assessments, fees, and charges. Under Proposition 218, all new local taxes must be approved by voters before they can take effect. Specifically:

- Property and Special Taxes require a two-thirds affirmative vote.
- General Taxes require a simple majority.

These voter approval requirements constrain the City's capacity to increase revenues. As a result, there is no guarantee that the City will be able to impose, extend, or increase taxes in the future to address rising expenditure needs. This is particularly challenging as several taxes and assessments established to fund specific maintenance programs established in the 1980s have become insufficient and now require subsidies from the General and Measure X Funds, decreasing available funding for needed projects like pavement rehabilitation. These include:

- Park Maintenance Tax
- Right-of-Way Assessment District No. 3
- Winter Berm Assessment District No. 5

In response to these revenue limitations and funding shortfalls, Carpinteria voters approved a local sales tax of 1.25% in 2018 (Measure X). Since 2018, Measure X has provided critical support for several programs, services, and capital projects in Carpinteria, including, but not limited to, the Carpinteria Community Library, law enforcement services, and pavement rehabilitation projects. However, as construction costs and law enforcement services continue to increase at unprecedented rates, the City will need to explore additional revenue sources in the future to maintain current service levels.

### ***Personnel***

Personnel costs are projected to increase by 5.6% in FY 2025/26 compared to FY 2024/25 estimated actuals, followed by a 4.8% increase in FY 2026/27. These increases are attributed to several factors:

- Position Vacancies and Comparison of Current Year Projected Budget to Previous Year Actuals: Position vacancies result in undesired savings, as completion of program objectives is dependent upon the staff assigned to complete them. When position vacancies exist, as they did in FY 2025, and they are compared to FY 2026 and FY 2027 budget projections based on full staffing (the City's goal), it contributes to the above-described personnel cost increases.
- Annual Merit Increases: In FY 2026 and FY 2027, employees are eligible for merit increases, up to 5%. These potential increases are accounted for in projected personnel costs.
- New Positions: The transition of limited-term positions to permanent FTE's, such as the Environmental Program Specialist and a Management Analyst I/II, contributes to the increase. The Environmental Program Specialist, however, is offset by increased solid waste fee (AB 939) revenues available only to the assigned programs.
- Pay Rate Adjustments: A 3.1% cost-of-living adjustment (COLA) has been applied to the full-time salary schedule to account for inflation and maintain competitiveness with

benchmark and neighboring agencies. Additionally, a 5% adjustment has been made to the part-time salary schedule to reflect market conditions and support recruitment and retention efforts.

The FY 2025 budget includes funding for a total of 43 full-time equivalent (FTE) positions, this is a zero net increase from the previous year. This includes the reclassification of the Public Works Supervisor to Public Works Manager, which was completed to better align staffing with the needs of the Public Works Department. This adjustment aligns with the City Council's primary goal to Invest in a High-Performance Team at City Hall.

Department heads will continue to review positions that become vacant through attrition to assess staffing needs and ensure that the City's organizational structure supports its goals and objectives effectively. This approach aims to provide the highest level of service while aligning with departmental operations and work plans.

For detailed information on staffing levels over the past five fiscal years, please refer to Table 4 listing authorized positions for FY 2026 and FY 2027.





**Table 4 – Authorized Full Time Positions – LAST FIVE YEARS**

	2022/23	2023/24	2024/25	2025/26	2026/27
<b>GENERAL GOVERNMENT</b>					
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Human Resources/Risk Manager	1	0	0	0	0
City Clerk	1	1	1	1	1
Program Manager	1	1	1	1	1
Executive Assistant/Deputy City Clerk	1	0	0	0	0
Management Analyst I/II	0	1	2	2	2
Human Resources Assistant	0	1	1	1	1
Office Assistant I/II	1	1	1	1	1
<i>General Government Department Sub-total:</i>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>ADMINISTRATIVE SERVICES</b>					
Administrative Services Director	1	1	1	1	1
Finance Manager	1	1	1	1	1
Accounting Technician	1	1	1	1	1
Accounting Specialist	1	1	1	1	1
<i>Administrative Services Department Sub-total:</i>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>COMMUNITY DEVELOPMENT</b>					
Community Development Director	1	1	1	1	1
Principal Planner	2	2	2	2	2
Senior Planner	0	1	1	1	1
Associate Planner	2	2	2	1	1
Assistant Planner	0	0	0	1	1
Administrative Assistant I/II	1	1	1	1	1
Chief Building Inspector	1	1	1	1	1
Code Compliance Supervisor	1	1	1	1	1
Code Compliance Officer I/II	2	1	1	1	1
<i>Community Development Department Sub-total:</i>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>PUBLIC WORKS DEPARTMENT</b>					
Public Works Director	1	1	1	1	1
Management Analyst I/II	1	1	1	1	1
Civil Engineer	1	0	0	0	0
Associate Engineer	0	1	1	1	1
Environmental Program Manager	1	1	1	1	1
Environmental Program Specialist	0	0	1	1	1
Engineering Technician	1	1	1	1	1
Public Works Manager	0	0	0	1	1
Public Works Supervisor	1	1	1	0	0
Parks & Facilities Maintenance Supervisor	1	1	1	1	1
Lead Maintenance Worker	1	1	1	1	1
Sr. Parks & Facilities Maintenance Technician	1	1	1	1	1
Maintenance Worker I/II	4	4	4	4	4
<i>Public Works Department Sub-total:</i>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>PARKS, RECREATION &amp; COMMUNITY SERVICES</b>					
Parks, Recreation & Community Services Director	1	1	1	1	1
Program Manager	0	0	1	1	1
Management Analyst I/II	1	1	0	0	0
Aquatics Superintendent	1	1	0	0	0
Aquatics Program Coordinator	1	1	2	2	2
City Librarian	1	1	1	1	1
Community Engagement Library Specialist	1	1	1	1	1
Senior Services Coordinator	0	1	1	1	1
<i>Parks, Recreation &amp; Public Facilities Department Sub-total:</i>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>GRAND TOTAL - Full Time Staff:</b>	<b>40</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>43</b>



### ***Five-Year Financial Plan***

The City of Carpinteria has developed a comprehensive Five-Year Financial Plan, detailed in Appendix II of this budget document, to evaluate its financial trajectory over the next five years. This plan assesses the General Fund's capacity to maintain existing services, manage long-term liabilities, and address prioritized needs identified in the Capital Improvement Program (CIP).

Serving as a strategic planning tool rather than a formal budget, the Five-Year Financial Plan highlights both challenges and opportunities the City faces in achieving a balanced budget and meeting future financial obligations. It provides a broad overview of the City's fiscal health, informing policy decisions and guiding long-term financial planning.

The current Five-Year Financial Plan for 2022–2027 projects that the City will remain in a favorable fiscal position, with revenues exceeding operating costs by approximately \$375,000 annually. This surplus, combined with fund balances above policy targets, enables an allocation of roughly \$1.4 million per year to CIP projects. Although this amount is below the five-year CIP average forecasted at \$2.9 million, it represents a significant increase compared to the \$500,000 average allocated in previous years.

### **General Fund Resource Gap**

The City Council has set a goal to update the Five-Year Financial Plan for 2027–2032 to further strengthen the City's long-term fiscal sustainability. In support of this goal, the City recently passed Measure B in November 2024, increasing the Transient Occupancy Tax (TOT) rate from 12% to 15%. This additional revenue is expected to bolster the General Fund and provide greater flexibility in funding essential services and projects. Additionally, Measure X, approved by voters in November 2018, implemented a 1.25% local sales tax expected to generate approximately \$4 million annually. Revenues from Measure X play a critical role in addressing the General Fund revenue shortfall, managing deferred maintenance, supporting capital projects, and funding vital community programs such as long-range planning, the municipal library, and senior services (AgeWell).

One of the largest components of the General Fund expenditures is public safety, which is provided through a contractual agreement for police services and emergency response. Public safety expenses continue to rise due to increasing contract costs.

The City manages three pension plans—Miscellaneous, PEPRA, and Safety—with the Safety plan specifically covering former City of Carpinteria Police Department employees (the City discontinued in-house police services in 1992). The City is required to fund these retirement benefits, which have grown more costly due to rising Unfunded Actuarial Liability (UAL) amounts. The UAL reflects the gap between the pension fund's assets and its projected liabilities and requires additional contributions to ensure long-term pension stability. To address these escalating pension costs, the City established a Pension Stabilization Trust in 2018 to mitigate the impact on the General Fund. Despite this, pension contributions continue to place pressure on the City's budget. The FY 2025–27 budget includes a \$200,000 drawdown from this trust to help offset increased UAL expenses and reduce the overall financial burden on the General Fund.

Personnel costs beyond pensions, including salaries, health benefits, and other employee-related expenses, have also increased due to competitive labor markets and inflationary

pressures. These rising personnel costs necessitate careful budgeting to maintain service levels without compromising fiscal health.

In addition to personnel expenses, capital project costs have significantly increased due to fluctuations in inflation and higher construction material prices. These cost escalations impact the City's ability to deliver infrastructure improvements, such as street repairs, facility upgrades, and public safety equipment. The increased costs require adjustments in the Capital Improvement Program (CIP) budgeting to ensure projects can be completed effectively while balancing available resources.

### **Project, Program and Service Demands**

As service demands increase in scope and cost, the City's flattening revenues are becoming a cause for great concern. Annual increases of 4 to 6% in key expenditure categories such as public safety, parks maintenance, and contract services, coupled with statewide inflation, ever-rising construction costs, outdated assessment districts, and uncertainty at the state and federal levels, make current service levels unsustainable without additional revenues and strides in operational efficiency.

The cost of the City's law enforcement services agreement has risen steeply over the past several years (for the same level of service) from just over \$4 million in FY 2020/21 to the current estimates for FY 2025/26 and FY 2026/27 of approximately \$6.5 million and \$6.9 million, respectively. This increase is largely due to the County's changes in how it allocates various Sheriff's Office administrative costs to contract cities as it attempts to recover expenses related to providing contract law enforcement services.

With a depleting available fund balance, the City's Capital Improvement Program (CIP) is limited to projects with significant outside funding sources, which excludes critical projects such as pavement rehabilitation, and delays highly-anticipated projects such as the library expansion project. CIP funding for FY 2025/26 (\$8.3 million) and FY 2026/27 (\$7.6 million) comes from a variety of sources such as Gas Tax, Measure A, development impact fees (DIFs), Road Maintenance and Rehabilitation Account funds (i.e., SB 1), grants, donations, and Measure X, among others.

The City maintains and operates over 100 acres of parkland and facilities such as the Veterans Memorial Building, the Carpinteria Community Pool and Skate Park, Carpinteria City Hall, and several miles of improved trails.

Over the next five years, the City anticipates the need for several critical facility and infrastructure improvements. These include the replacement of playground equipment and fall protection surfaces at various parks, the replacement of the Linden Avenue lifeguard tower, and enhancements to coastal access infrastructure. Additionally, repairs and improvements are projected for the Veterans Memorial and Library buildings. The Community Pool will require concrete repairs and upgrades to its water filtration, treatment and pumping systems. Other anticipated needs include the renovation of sports fields and the resurfacing of parking lots at City facilities.

The Park Maintenance Fund receives revenue from a parcel tax on all residential property in the City and pays for park maintenance activities. The funding is static and has not increased since 1995. Due to increasing costs over time, this fund is not adequate to pay for the upkeep of the park system. Community Pool and other recreation programs also rely on user fees to

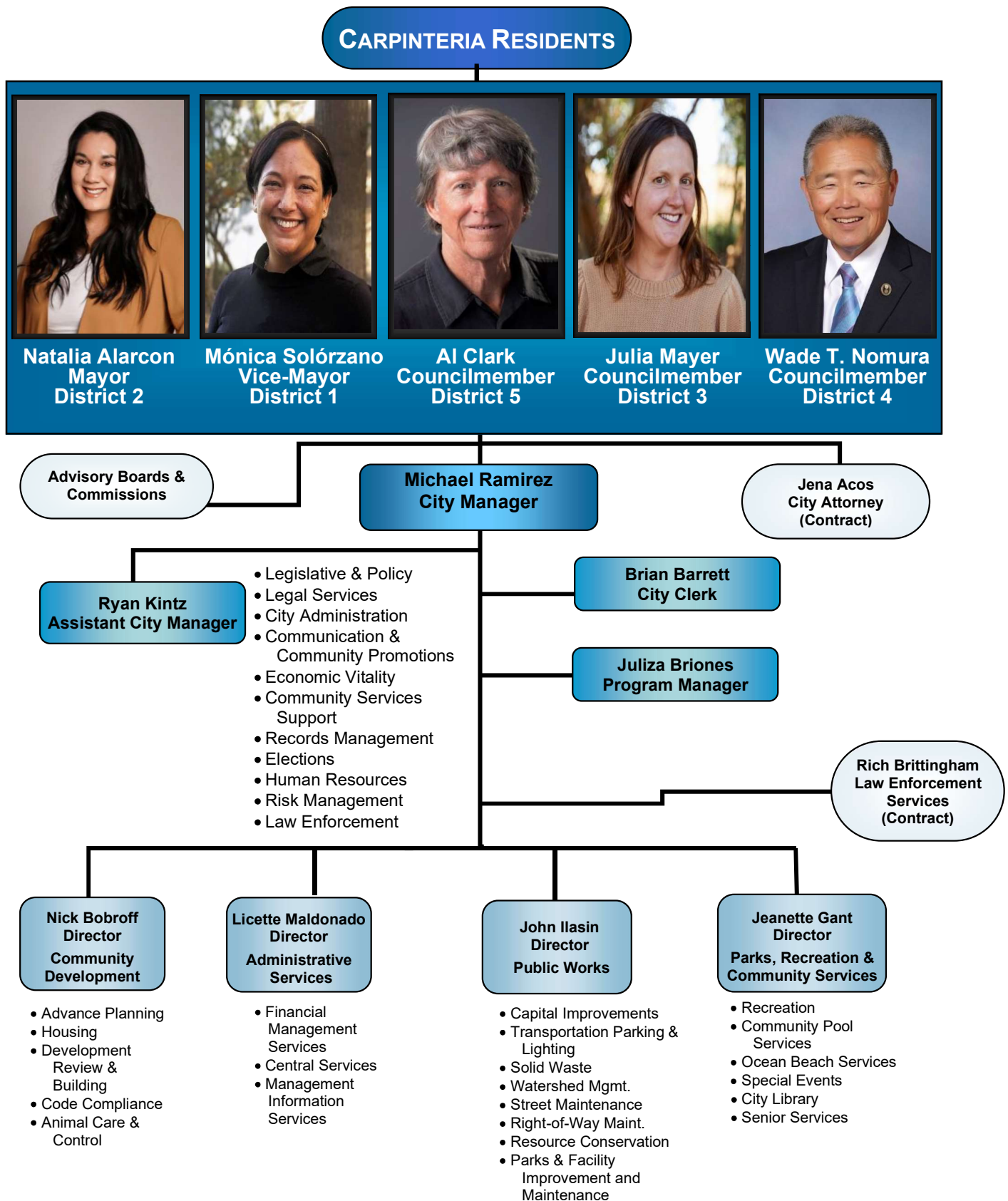
cover a portion of expenses; however, it is not realistic to charge customers at rates sufficient to pay for pool and other program operational costs. For this reason, a growing amount of Recreation Services costs is subsidized by the City's General Fund and Measure X Fund.

In addition to infrastructure and facilities maintenance and replacement, other significant costs projected in the next five years include unfunded state and federally-mandated programs, public safety expenses, and a growing need for support of community services. The City expects that compliance with waste reduction requirements and growth in expenses required to comply with standards for operating the City's stormwater management system will rise significantly in the coming years.



# CITY OF CARPINTERIA

## ORGANIZATIONAL STRUCTURE AND DIRECTORY OF CITY OFFICIALS





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## *Operating Budget Excellence Award Fiscal Year 2024-2025*

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*February 7, 2025*



*Ernie Reyna*

Ernie Reyna  
2024 CSMFO President

*James Russell-Field*

James Russell-Field, Chair  
Recognition Committee

*Dedicated to Excellence in Municipal Financial Reporting*







## All Funds Overview

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The City's budget is organized by program and by fund. This section provides an overview of all 20 City Funds, including notable ones such as the General Fund, Measure X Fund, Measure A Fund, and Gas Tax Fund, among others.

With the exception of the General and Measure X Funds, all other Funds are designated for specific purposes. The use of funds in these designated accounts is often restricted by federal, state, or local laws or by the conditions of the respective grant sources. For example, the Measure A Fund revenue, generated by a county-wide half-cent sales tax, is restricted for use in improving and maintaining roads and road rights-of-way, as well as for public transit projects, programs, and services.

### **All Funds Revenues**

Total projected revenues for Fiscal Year (FY) 2025/26 are \$29,402,200, reflecting an increase of approximately 0.72%, or \$256,550, compared to the estimated actual revenues for FY 2024/25. This modest growth is primarily driven by increases in total tax revenues, including property tax and transient occupancy tax. In contrast, total projected revenues for FY 2026/27 are expected to decline to \$29,062,700, representing a decrease of about 1.15%, or \$339,500, compared to the FY 2025/26 estimate. The projected decline is mainly attributed to reduced intergovernmental revenues from state and federal sources, particularly those related to capital projects and planning grants.

While the City Budget is balanced each fiscal year, the fund balances of individual funds may fluctuate depending on each fund's reserve levels, annual revenue, and planned expenditures. These variances are expected as different funds serve specific purposes and operate under distinct financial structures. The following tables summarize the projected fiscal position of key City funds, highlighting those generating surpluses, those drawing on reserves, and those that require ongoing subsidies from the General Fund or Measure X Fund to sustain operations and community services.

### **Funds with Annual Operating Excesses**

Table 1 identifies funds projected to generate revenues exceeding expenditures in the fiscal year. These funds are anticipated to produce an operating surplus, resulting in an increase in their respective ending fund balances. This positive financial position reflects strong fiscal performance and may provide capacity for reinvestment, growth of reserves, or future project funding. However, the table also illustrates that the City's ability to generate a surplus is becoming increasingly constrained, as expenditures in key funds are projected to grow faster than revenues, limiting future capacity to build reserves.

**Table 1: Funds with Annual Operating Excesses**

<b>Fund</b>	<b>FY 2026 Amount</b>	<b>FY 2027 Amount</b>
General Fund (before subsidies)	\$ 58,650	\$ 12,475
General Reserve (special projects)	16,000	16,000
Measure X	1,581,800	1,400,550
Traffic Safety	24,550	23,450
Road Maintenance Rehab	119,800	169,800
Gas Tax	-	13,750
Street Lighting District	11,200	63,500
AB 939	37,350	52,350
Measure A	174,650	98,050

**Funds with Annual Operating Deficits (Covered by Reserves)**

Table 2 identifies funds that are projected to have expenses exceeding revenues for the fiscal year. However, these funds do not require subsidies, as their beginning fund balances are sufficient to absorb the projected deficits. They are able to maintain operations and meet financial obligations independently by drawing down available reserves, rather than relying on transfers from the General Fund or Measure X Fund. It is important to note that continued reliance on reserve drawdowns may limit future flexibility, particularly in funds with planned capital expenditures or long-term obligations.

**Table 2: Funds with Annual Operating Deficits**

<b>Fund</b>	<b>FY 2026 Amount</b>	<b>FY 2027 Amount</b>
General Reserve (capital asset replacement)	\$ (16,000)	\$ (85,000)
Gas Tax	(5,000)	-
Local Transportation	(2,750)	(3,100)
Tidelands Trust	(62,975)	(55,100)
PBIA	(1,050)	(1,050)
Housing	(23,250)	(24,600)
Capital Improvement Project	(695,500)	(549,500)

**Funds with Annual Operating Deficits (Requiring Subsidies)**

Table 3 identifies funds that are projected to have expenses exceeding revenues for the fiscal year and do not have sufficient beginning fund balances to cover the resulting shortfall. As a result, these funds require subsidies from the General Fund and/or Measure X Fund to meet their financial obligations and maintain service levels. These subsidies are essential to sustain community programs and services—such as parks maintenance, recreation, and library services—that do not generate sufficient dedicated revenue to fully cover operating costs. While the City strategically uses subsidies to support these valued services, ongoing reliance on General Fund and Measure X contributions may limit the City's flexibility to address other priorities.

**Table 3: Funds with Annual Operating Deficits**

<b>Fund</b>	<b>FY 2026 Amount</b>	<b>FY 2027 Amount</b>
Park Maintenance Fund	\$ 486,300	\$ 509,550
R-O-W Assessment District Fund	256,250	266,800
Recreation Services Fund	721,700	764,800
Library Fund	697,400	727,400
Peg Fees Fund	89,600	91,200
Berm Assessment District #5	28,600	31,100
<b>Total</b>	<b>\$ 2,279,850</b>	<b>\$ 2,390,850</b>

<b>Fund</b>	<b>Amount</b>	<b>Amount</b>
General Fund	\$ 771,150	\$ 807,450
Measure X Fund	1,508,700	1,583,400
<b>Total</b>	<b>\$ 2,279,850</b>	<b>\$ 2,390,850</b>

**All Fund Appropriations**

Total budgeted appropriations for all municipal funds in Fiscal Year (FY) 2025/26 are \$30,464,575, representing a 16.3% decrease, or approximately \$5.9 million, compared to estimated actual expenditures for FY 2024/25. For FY 2026/27, total appropriations are projected at \$30,321,975, reflecting a modest decrease of 0.47%, or \$142,600, relative to the FY 2025/26 budget.

The notable year-to-year fluctuation in total appropriations is primarily driven by the scope and timing of capital and major maintenance projects planned for each fiscal year. These projects, which can significantly impact annual spending levels, are largely supported by grants and other dedicated funding sources rather than ongoing General Fund revenues. As detailed in Section E of the Operating Programs section of this Budget document, total planned capital project spending amounts to \$8.3 million in FY 2025/26 and \$7.5 million in FY 2026/27.

**Table 4** highlights other significant non-General Fund program appropriations, including major investments in capital improvements, solid waste management, street maintenance, and transportation-related services.

**Table 4: Infrastructure and Service Program Appropriations (Non-General Fund)**

<b>Fund</b>	<b>FY 2026 Amount</b>	<b>FY 2027 Amount</b>
Capital Improvements	\$ 8,591,100	\$ 7,831,200
Solid Waste	629,900	614,400
Street Maintenance	576,250	562,450
Transportation, Parking and Lighting	451,850	406,100

These appropriations reflect the City's continued commitment to maintaining critical infrastructure, enhancing public services, and advancing community priorities that extend beyond the core programs typically supported by the General Fund.

### Sources and Uses of Funds

The following charts provide a visual summary of the City's Adopted Budget for Fiscal Years 2025/26 and 2026/27.

The Sources of Funds charts illustrate the composition of projected City revenues, highlighting the relative contribution of key revenue streams such as taxes, intergovernmental revenues, charges for services, and other sources. The City continues to rely heavily on tax revenues, with property taxes, sales taxes, and transient occupancy tax (TOT) representing significant portions of total revenues. Intergovernmental revenues, largely supporting capital and major maintenance projects, also comprise an important share of the City's overall revenue base.

The Uses of Funds charts summarize planned City expenditures by major spending categories, providing a citywide perspective on how resources are allocated to support essential services, capital improvements, and other operational priorities. Employee wages and benefits continue to account for the largest share of annual expenditures, followed by capital outlay, public safety services, and professional and contract services. The proportion of expenditures dedicated to capital outlay reflects the scope of the City's planned infrastructure investments during the two-year budget cycle.

These visual summaries complement the preceding detailed budget tables and provide an accessible overview of the City's fiscal priorities and spending plan.

**Table 5: Budget Summary by Fund- Estimated Final Budget FY 2024/25**

FUND	Audited Fund Balance June 30, 2024	Fiscal Year 2024/25 Estimated Final Budget				Reserve Change	Estimated Fund Balances June 30, 2025
		Revenues	Expenditures	Transfers	Subsidies		
101 General Fund (AFB)	\$ 2,495,282	\$ 13,829,850	\$ 13,234,175	\$ -	\$ (806,501)	\$ (288,428)	\$ 1,996,028
101 General Reserve - Economic Uncertainties	5,327,794	-	-	-	-	288,428	5,616,222
101 General Fund (Nonspendable/Restricted)	1,276,198	-	-	-	-	(200,000)	1,076,198
102 General Reserve - Special Projects	832,645	16,000	-	-	-	-	848,645
103 Capital Asset Replacement GF	1,080,447	20,000	152,250	-	-	-	948,197
104 Measure X Fund	5,171,629	3,886,500	1,835,100	(5,164,600)	(1,317,635)	-	740,794
201 Traffic Safety Fund	84,722	48,500	25,475	-	-	-	107,747
202 Library Fund	66,205	236,500	926,550	-	623,845	-	-
203 Road Maintenance Rehab Fund	64,592	331,800	-	(358,350)	-	-	38,042
204 Park Maintenance Fund	-	311,700	766,450	-	454,750	-	-
205 Gas Tax Fund	571,155	387,750	371,350	(460,000)	-	-	127,555
206 Local Transportation Fund	6,566	14,200	14,300	-	-	-	6,466
207 Tidelands Trust Fund	612,166	377,600	395,700	(275,300)	-	-	318,766
208 Street Lighting Fund	541,062	265,450	206,050	-	-	-	600,462
209 R-O-W Assessment District Fund	-	207,600	403,050	-	195,450	-	-
210 PBIA Fund	22,498	17,000	15,300	-	-	-	24,198
211 AB 939 Fund	51,149	311,550	519,000	-	156,301	-	-
213 Recreation Services Fund	-	567,400	1,234,700	-	667,300	-	-
214 Housing Fund	467,389	13,000	30,000	-	-	-	450,389
215 Measure A Fund	1,515,157	1,057,500	933,200	(1,608,925)	-	-	30,532
216 Revolving Fund	-	256,500	256,500	-	-	-	-
217 Peg Fees Fund	29,810	49,500	105,800	-	26,490	-	-
301 Capital Improvement Projects Fund	2,299,711	6,985,150	14,979,500	7,867,175	-	-	2,172,536
<b>Total All Funds</b>	<b>\$ 22,516,177</b>	<b>\$ 29,191,050</b>	<b>\$ 36,404,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	<b>\$ 15,102,777</b>

Table 6: Budget Summary by Fund- Budget FY 2025/26

FUND	Changes in Balances June 30, 2025	Fiscal Year 2025/26 Budget				Reserve Change	Changes in Fund Balances June 30, 2026
		Revenues	Expenditures	Transfers	Subsidies		
101 General Fund	\$ 1,996,028	\$ 13,844,650	\$ 13,786,000	\$ -	\$ (771,150)	\$ (206,638)	\$ 1,076,890
101 General Reserve - Economic Uncertainties	5,616,222	-	-	-	-	206,638	5,822,860
101 General Fund (Nonspendable/Restricted)	1,076,198	-	-	-	-	(200,000)	876,198
102 General Reserve - Special Projects	848,645	16,000	-	-	-	-	864,645
103 Capital Asset Replacement GF	948,197	15,000	31,000	-	-	-	932,197
104 Measure X Fund	740,794	3,869,500	2,269,700	(18,000)	(1,508,700)	-	813,894
201 Traffic Safety Fund	107,747	42,000	17,450	-	-	-	132,297
202 Library Fund	-	237,500	934,900	-	697,400	-	-
203 Road Maintenance Rehab Fund	38,042	344,800	-	(225,000)	-	-	157,842
204 Park Maintenance Fund	-	219,200	705,500	-	486,300	-	-
205 Gas Tax Fund	127,555	371,700	317,200	(59,500)	-	-	122,555
206 Local Transportation Fund	6,466	14,350	17,100	-	-	-	3,716
207 Tidelands Trust Fund	318,766	374,100	428,075	(9,000)	-	-	255,791
208 Street Lighting Fund	600,462	267,450	256,250	-	-	-	611,662
209 R-O-W Assessment District Fund	-	200,800	457,050	-	256,250	-	-
210 PBIA Fund	24,198	16,300	17,350	-	-	-	23,148
211 AB 939 Fund	-	642,750	605,400	-	-	-	37,350
213 Recreation Services Fund	-	630,250	1,351,950	-	721,700	-	-
214 Housing Fund	450,389	8,000	31,250	-	-	-	427,139
215 Measure A Fund	30,532	1,013,850	771,700	(67,500)	-	-	205,182
216 Revolving Fund	-	58,400	58,400	-	-	-	-
217 Peg Fees Fund	-	40,200	129,800	-	89,600	-	-
218 Berm Assessment District	-	20,400	49,000	-	28,600	-	-
301 Capital Improvement Projects Fund	2,172,536	7,155,000	8,229,500	379,000	-	-	1,477,036
<b>Total All Funds</b>	<b>\$ 15,102,777</b>	<b>\$ 29,402,200</b>	<b>\$ 30,464,575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	<b>\$ 13,840,402</b>

Table 7: Budget Summary by Fund- Budget FY 2026/27

FUND	Changes in Balances June 30, 2026	Fiscal Year 2026/27 Budget				Reserve Change	Changes in Fund Balances June 30, 2027
		Revenues	Expenditures	Transfers	Subsidies		
101 General Fund	\$ 1,076,890	\$ 14,003,650	\$ 13,991,175	\$ -	\$ (807,450)	\$ (96,590)	\$ 185,325
101 General Reserve - Economic Uncertainties	5,822,860	-	-	-	-	96,590	5,919,450
101 General Fund (Nonspendable/Restricted)	876,198	-	-	-	-	(200,000)	676,198
102 General Reserve - Special Projects	864,645	16,000	-	-	-	-	880,645
103 Capital Asset Replacement GF	932,197	15,000	100,000	-	-	-	847,197
104 Measure X Fund	813,894	3,973,500	2,572,950	-	(1,583,400)	-	631,044
201 Traffic Safety Fund	132,297	42,000	18,550	-	-	-	155,747
202 Library Fund	-	239,500	966,900	-	727,400	-	-
203 Road Maintenance Rehab Fund	157,842	344,800	-	(175,000)	-	-	327,642
204 Park Maintenance Fund	-	219,200	728,750	-	509,550	-	-
205 Gas Tax Fund	122,555	371,700	298,450	(59,500)	-	-	136,305
206 Local Transportation Fund	3,716	15,100	18,200	-	-	-	616
207 Tidelands Trust Fund	255,791	374,100	429,200	-	-	-	200,691
208 Street Lighting Fund	611,662	280,100	216,600	-	-	-	675,162
209 R-O-W Assessment District Fund	-	200,800	467,600	-	266,800	-	-
210 PBIA Fund	23,148	16,300	17,350	-	-	-	22,098
211 AB 939 Fund	37,350	642,750	590,400	-	-	-	89,700
213 Recreation Services Fund	-	639,000	1,403,800	-	764,800	-	-
214 Housing Fund	427,139	8,000	32,600	-	-	-	402,539
215 Measure A Fund	205,182	942,600	777,050	(67,500)	-	-	303,232
216 Revolving Fund	-	58,000	58,000	-	-	-	-
217 Peg Fees Fund	-	40,200	131,400	-	91,200	-	-
218 Berm Assessment District	-	20,400	51,500	-	31,100	-	-
301 Capital Improvement Projects Fund	1,477,036	6,600,000	7,451,500	302,000	-	-	927,536
<b>Total All Funds</b>	<b>\$ 13,840,402</b>	<b>\$ 29,062,700</b>	<b>\$ 30,321,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	<b>\$ 12,381,127</b>



Table 8: All Fund - FY 2025-27 Budget

All Funds	Prior Year Actual FY 2024		Current Budget FY 2025		Estimated Final Budget FY 2025		Adopted Budget FY 2026		Adopted Budget FY 2027	
Revenues										
Property Taxes	\$ 5,436,047	25.0%	\$ 5,507,050	18.9%	\$ 5,571,100	19.1%	\$ 5,787,450	19.7%	\$ 6,067,050	20.9%
Sales Taxes	5,977,182	27.4%	5,858,000	20.1%	5,895,400	20.2%	5,983,950	20.4%	6,144,950	21.1%
Franchise Fees	757,376	3.5%	770,800	2.6%	775,650	2.7%	774,400	2.6%	786,800	2.7%
Transient Occupancy Tax	3,194,248	14.7%	3,728,500	12.8%	3,615,850	12.4%	3,706,300	12.6%	3,798,950	13.1%
Other Taxes	231,225	1.1%	229,100	0.8%	229,100	0.8%	229,000	0.8%	229,000	0.8%
Total Taxes	15,596,078	71.6%	16,093,450	55.3%	16,087,100	55.1%	16,481,100	56.1%	17,026,750	58.6%
Licenses & Permits	283,555	1.3%	363,150	1.2%	415,300	1.4%	308,100	1.0%	308,100	1.1%
Intergovernmental	2,692,112	12.4%	9,434,200	32.4%	9,208,200	31.5%	9,561,600	32.5%	8,676,850	29.9%
Fines & Forfeitures	128,760	0.6%	112,700	0.4%	121,000	0.4%	103,200	0.4%	103,200	0.4%
Charges for Sevices	1,521,453	7.0%	1,921,700	6.6%	2,056,900	7.0%	2,069,400	7.0%	2,069,400	7.1%
Interest	978,966	4.5%	361,500	1.2%	390,500	1.3%	222,800	0.8%	222,800	0.8%
Special Assessments	234,096	1.1%	233,800	0.8%	235,400	0.8%	235,900	0.8%	235,900	0.8%
Miscellaneous	351,256	1.6%	607,450	2.1%	676,650	2.3%	420,100	1.4%	419,700	1.4%
TOTAL REVENUE	\$ 21,786,276	100%	\$ 29,127,950	100%	\$ 29,191,050	100%	\$ 29,402,200	100%	\$ 29,062,700	100%
Expenditures										
Regular Wages	\$ 3,496,683	16.0%	\$ 4,396,800	11.9%	\$ 4,421,150	12.1%	\$ 4,590,750	15.1%	\$ 4,821,350	15.9%
Part-time Wages	647,662	3.0%	782,250	2.1%	782,250	2.1%	948,050	3.1%	993,100	3.3%
Overtime Wages	32,758	0.1%	31,900	0.1%	31,900	0.1%	41,450	0.1%	44,450	0.1%
Other Wages	246,559	1.1%	272,250	0.7%	272,650	0.7%	198,200	0.7%	208,200	0.7%
Total Wages	4,423,662	20.2%	5,483,200	14.9%	5,507,950	15.1%	5,778,450	19.0%	6,067,100	20.0%
Health Benefits	\$ 783,087	3.6%	\$ 944,650	2.6%	\$ 918,600	2.5%	\$ 988,050	3.2%	\$ 1,042,550	3.4%
Retirement	1,161,963	5.3%	1,557,400	4.2%	1,556,850	4.3%	1,685,400	5.5%	1,748,700	5.8%
Medicare Tax	64,400	0.3%	76,975	0.2%	77,175	0.2%	82,600	0.3%	86,100	0.3%
Other Benefits	109,761	0.5%	166,825	0.5%	167,025	0.5%	149,900	0.5%	154,500	0.5%
Total Benefits	2,119,211	9.7%	2,745,850	7.5%	2,719,650	7.5%	2,905,950	9.5%	3,031,850	10.0%
TOTAL WAGES & BENEFITS	\$ 6,542,873	30%	\$ 8,229,050	22%	\$ 8,227,600	23%	\$ 8,684,400	29%	\$ 9,098,950	30%
Professional Services	\$ 2,136,532	9.8%	\$ 2,541,880	6.9%	\$ 2,378,550	6.5%	\$ 2,629,500	8.6%	\$ 2,223,750	7.3%
Public Safety	6,059,013	27.7%	6,230,400	16.9%	6,230,400	17.1%	6,554,650	21.5%	6,947,950	22.9%
Contract Services	1,220,877	5.6%	1,686,950	4.6%	1,688,000	4.6%	1,681,450	5.5%	1,757,350	5.8%
Utilities	611,437	2.8%	693,950	1.9%	684,800	1.9%	559,450	1.8%	579,950	1.9%
Other Operating Expenses	1,276,979	5.8%	1,714,100	4.7%	1,637,100	4.5%	1,877,125	6.2%	1,975,025	6.5%
Non-Operating Expenses	357,366	1.6%	199,050	0.5%	199,050	0.5%	184,500	0.6%	184,500	0.6%
Capital Outlay	3,690,769	16.9%	15,545,950	42.2%	15,358,950	42.2%	8,293,500	27.2%	7,554,500	24.9%
Total Other Expenditures	15,352,973	70%	28,612,280	78%	28,176,850	77%	21,780,175	71%	21,223,025	70%
TOTAL EXPENDITURES	\$ 21,895,846	100%	\$ 36,841,330	100%	\$ 36,404,450	100%	\$ 30,464,575	100%	\$ 30,321,975	100%
SURPLUS / (SHORTAGE)	\$ (109,570)		\$ (7,713,380)		\$ (7,213,400)		\$ (1,062,375)		\$ (1,259,275)	



Table 9: Expenditures by Function - FY 2025-27 Budget

All Funds	Prior Year Actual FY 2024		Current Budget FY 2025		Estimated Final Budget FY 2025		Adopted Budget FY 2026		Adopted Budget FY 2027	
General Government	\$9,713,034	44.4%	\$10,564,675	28.7%	\$10,513,225	28.9%	\$11,152,850	36.6%	\$11,701,850	38.6%
Administrative Services	1,477,520	6.7%	1,865,450	5.1%	1,810,750	5.0%	1,731,800	5.7%	1,853,650	6.1%
Community Development	1,835,999	8.4%	2,139,175	5.8%	2,013,925	5.5%	2,284,600	7.5%	2,072,200	6.8%
Public Works	5,960,022	27.2%	19,756,600	53.6%	19,566,600	53.7%	13,040,450	42.8%	12,346,700	40.7%
Parks, Recreation and Public Facilities	2,909,271	13.3%	2,515,430	6.8%	2,499,950	6.9%	2,254,875	7.4%	2,347,575	7.7%
<b>Total Expenditures</b>	<b>\$21,895,846</b>	<b>100%</b>	<b>\$36,841,330</b>	<b>100%</b>	<b>\$36,404,450</b>	<b>100%</b>	<b>\$30,464,575</b>	<b>100%</b>	<b>\$30,321,975</b>	<b>100%</b>

Table 10: Expenditures by Type - FY 2025-27 Budget

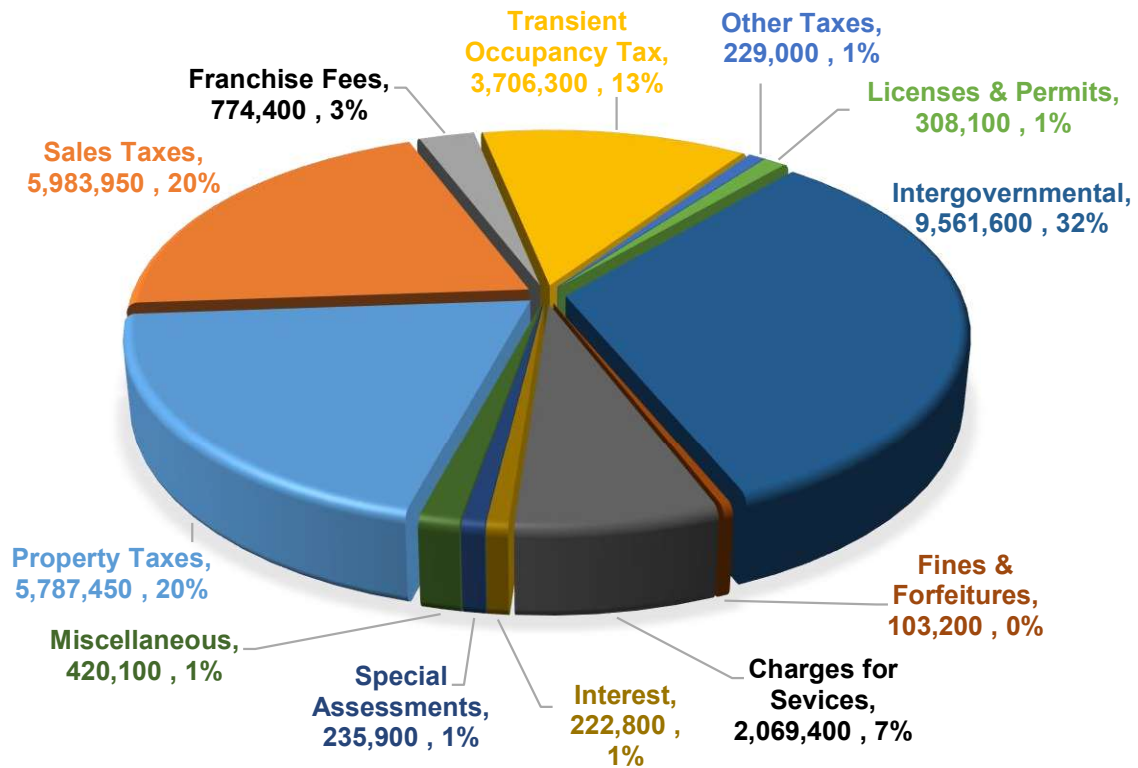
All Funds	Prior Year Actual FY 2024		Current Budget FY 2025		Estimated Final Budget FY 2025		Adopted Budget FY 2026		Adopted Budget FY 2027	
Wages & Benefits	\$ 6,542,873	29.9%	\$ 8,229,050	22.3%	\$ 8,227,600	22.6%	\$ 8,684,400	28.5%	\$ 9,098,950	30.0%
Professional Services	2,136,532	9.8%	2,541,880	6.9%	2,378,550	6.5%	2,629,500	8.6%	2,223,750	7.3%
Public Safety	6,059,013	27.7%	6,230,400	16.9%	6,230,400	17.1%	6,554,650	21.5%	6,947,950	22.9%
Contract Services	1,220,877	5.6%	1,686,950	4.6%	1,688,000	4.6%	1,681,450	5.5%	1,757,350	5.8%
Utilities	611,437	2.8%	693,950	1.9%	684,800	1.9%	559,450	1.8%	579,950	1.9%
Other Operating Exp.	1,276,979	5.8%	1,714,100	4.7%	1,637,100	4.5%	1,877,125	6.2%	1,975,025	6.5%
Non-Operating Exp.	357,366	1.6%	199,050	0.5%	199,050	0.5%	184,500	0.6%	184,500	0.6%
Capital Projects	3,690,769	16.9%	15,545,950	42.2%	15,358,950	42.2%	8,293,500	27.2%	7,554,500	24.9%
<b>Total Expenditures</b>	<b>\$21,895,846</b>	<b>100%</b>	<b>\$36,841,330</b>	<b>100%</b>	<b>\$36,404,450</b>	<b>100%</b>	<b>\$30,464,575</b>	<b>100%</b>	<b>\$30,321,975</b>	<b>100%</b>

Table 11: Expenditures by Program - FY 2025-27 Budget

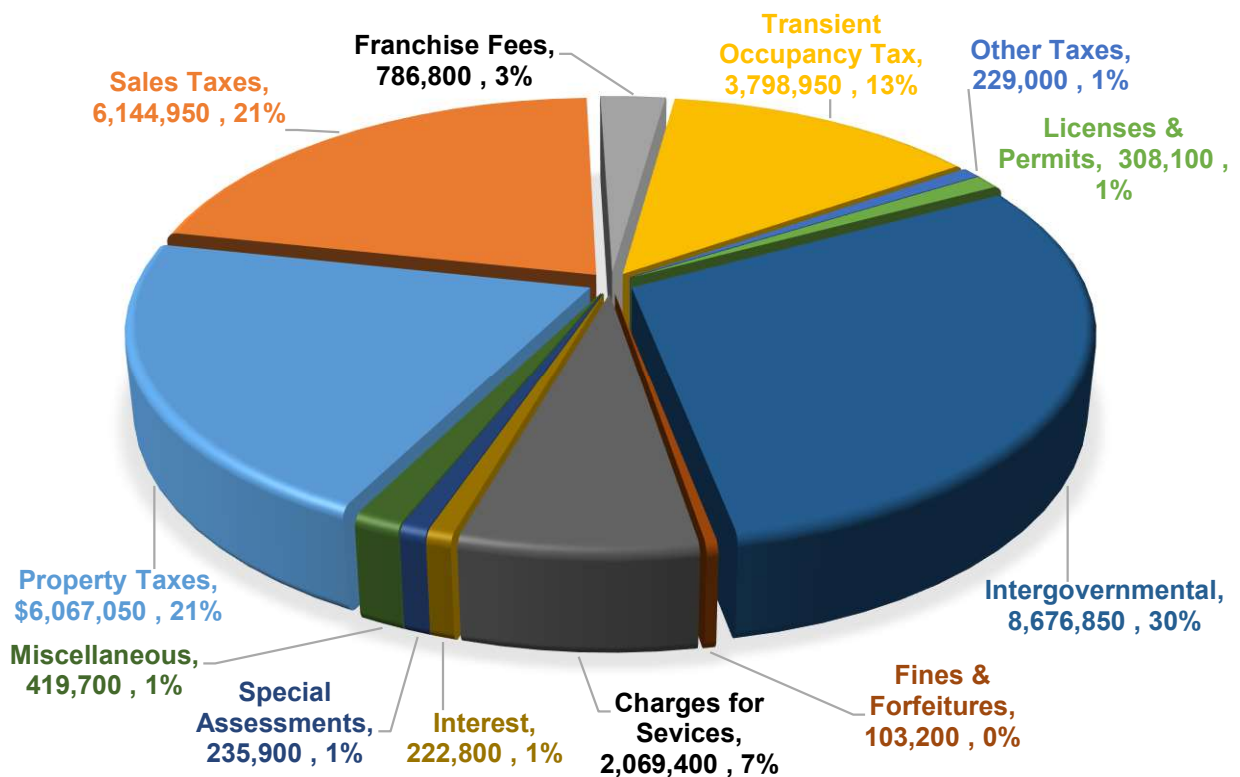
Program #	Program Name	Prior Year Actual		Current		Estimated		Adopted		Adopted	
		Actual		Budget		Final Budget		Budget		Budget	
		FY 2024		FY 2025		FY 2025		FY 2026		FY 2027	
101	Legislative & Policy	182,376	0.8%	256,240	0.7%	256,250	0.7%	289,650	1.0%	337,350	1.1%
102	Commissions Boards and Committees	10,826	0.0%	51,120	0.1%	44,300	0.1%	18,050	0.1%	18,050	0.1%
111	City Administration	635,040	2.9%	849,655	2.3%	849,775	2.3%	873,650	2.9%	868,350	2.9%
121	Legal Services	767,093	3.5%	765,000	2.1%	765,000	2.1%	775,000	2.5%	797,500	2.6%
131	Records Management	90,275	0.4%	90,750	0.2%	86,500	0.2%	91,950	0.3%	96,300	0.3%
132	Elections	41,085	0.2%	70,250	0.2%	69,700	0.2%	52,550	0.2%	89,700	0.3%
141	Staff Recruitment, Retention and Development	374,652	1.7%	354,320	1.0%	354,350	1.0%	487,150	1.6%	425,100	1.4%
142	Risk Management	588,207	2.7%	615,550	1.7%	615,550	1.7%	807,150	2.6%	900,000	3.0%
151	Emergency Preparedness	99,993	0.5%	129,270	0.4%	119,300	0.3%	94,950	0.3%	98,100	0.3%
161	Communication and Community Promotions	265,648	1.2%	323,600	0.9%	323,600	0.9%	346,400	1.1%	389,100	1.3%
162	Economic Vitality	47,481	0.2%	56,800	0.2%	56,800	0.2%	16,500	0.1%	16,500	0.1%
163	Community Services Support	167,785	0.8%	168,050	0.5%	168,050	0.5%	169,000	0.6%	169,000	0.6%
171	Law Enforcement	6,391,915	29.2%	6,750,600	18.3%	6,749,600	18.5%	7,101,850	23.3%	7,496,800	24.7%
181	Racial Equity	50,657	0.2%	83,470	0.2%	54,450	0.1%	29,000	0.1%	-	0.0%
201	Financial Management Services	530,132	2.4%	626,400	1.7%	627,100	1.7%	688,550	2.3%	743,150	2.5%
211	Central Services	649,571	3.0%	830,100	2.3%	819,300	2.3%	546,300	1.8%	569,200	1.9%
221	Management Information Services	297,817	1.4%	408,950	1.1%	364,350	1.0%	496,950	1.6%	541,300	1.8%
301	Community Development Administration	103,326	0.5%	170,350	0.5%	170,350	0.5%	302,750	1.0%	317,750	1.0%
302	Advance Planning	408,025	1.9%	557,400	1.5%	432,150	1.2%	565,300	1.9%	309,950	1.0%
311	Housing	262,791	1.2%	113,200	0.3%	113,200	0.3%	130,900	0.4%	135,500	0.4%
321	Development Review and Building	693,429	3.2%	867,550	2.4%	867,550	2.4%	904,450	3.0%	913,850	3.0%
331	Code Compliance	298,514	1.4%	350,625	1.0%	350,625	1.0%	302,150	1.0%	311,750	1.0%
341	Animal Care and Control	69,914	0.3%	80,050	0.2%	80,050	0.2%	79,050	0.3%	83,400	0.3%
401	Public Works Administration	278,997	1.3%	335,650	0.9%	335,650	0.9%	175,150	0.6%	184,100	0.6%
403	Capital Improvements	3,770,844	17.2%	15,220,000	41.3%	15,220,000	41.8%	8,591,100	28.2%	7,831,200	25.8%
405	Parks & Facilities Maintenance	13,535	0.1%	1,303,300	3.5%	1,313,650	3.6%	-	0.0%	-	0.0%
411	Transportation, Parking and Lighting	243,621	1.1%	453,400	1.2%	453,400	1.2%	451,850	1.5%	406,100	1.3%
421	Solid Waste	319,349	1.5%	560,850	1.5%	560,850	1.5%	629,900	2.1%	614,400	2.0%
431	Street Maintenance	637,470	2.9%	1,109,350	3.0%	909,000	2.5%	576,250	1.9%	562,450	1.9%
441	Right of Way Maintenance	447,714	2.0%	495,850	1.3%	495,850	1.4%	524,450	1.7%	532,100	1.8%
451	Watershed Management	163,252	0.7%	235,300	0.6%	235,300	0.6%	281,800	0.9%	321,350	1.1%
461	Resource Conservation	85,241	0.4%	42,900	0.1%	42,900	0.1%	133,250	0.4%	137,550	0.5%
470	Parks and Facilities Maintenance	-	0.0%	-	0.0%	-	0.0%	1,676,700	5.5%	1,757,450	5.8%
501	Parks and Recreation Administration	230,692	1.1%	342,200	0.9%	341,200	0.9%	336,650	1.1%	353,625	1.2%
502	Parks and Facilities Maintenance	997,305	4.6%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
503	Vets Hall/Seaside	109,766	0.5%	196,950	0.5%	197,300	0.5%	64,550	0.2%	67,850	0.2%
512	Senior Services	40,189	0.2%	222,500	0.6%	199,050	0.5%	205,300	0.7%	209,800	0.7%
521	Community Pool Services	543,279	2.5%	493,700	1.3%	498,250	1.4%	462,350	1.5%	483,100	1.6%
522	Junior Lifeguards	129,689	0.6%	224,650	0.6%	224,650	0.6%	134,100	0.4%	143,550	0.5%
523	Swim Team Aquatics	47,085	0.2%	58,500	0.2%	60,600	0.2%	109,250	0.4%	115,600	0.4%
531	Ocean Beach Services	137,236	0.6%	208,430	0.6%	208,950	0.6%	170,625	0.6%	177,850	0.6%
532	Beach Store	23,876	0.1%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
541	Special Events	1,796	0.0%	1,500	0.0%	1,850	0.0%	1,500	0.0%	1,500	0.0%
542	Community Garden	22,366	0.1%	46,550	0.1%	46,550	0.1%	34,550	0.1%	33,800	0.1%
550	City Library	625,992	2.9%	720,450	2.0%	721,550	2.0%	736,000	2.4%	760,900	2.5%
Total Expenditures		21,895,846	100%	36,841,330	100%	36,404,450	100%	30,464,575	100%	30,321,975	100%

## All Funds Sources of Funds

FISCAL YEAR 2025/26: \$29,402,200

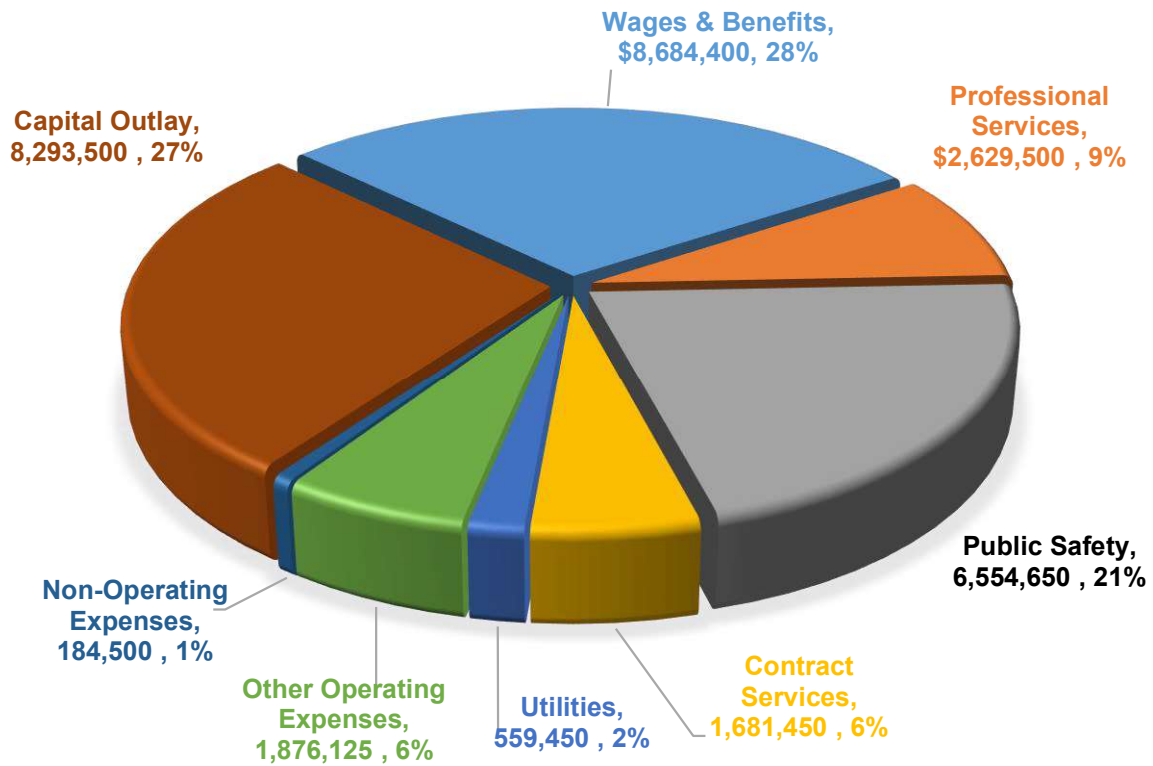


FISCAL YEAR 2026/27: \$29,052,700

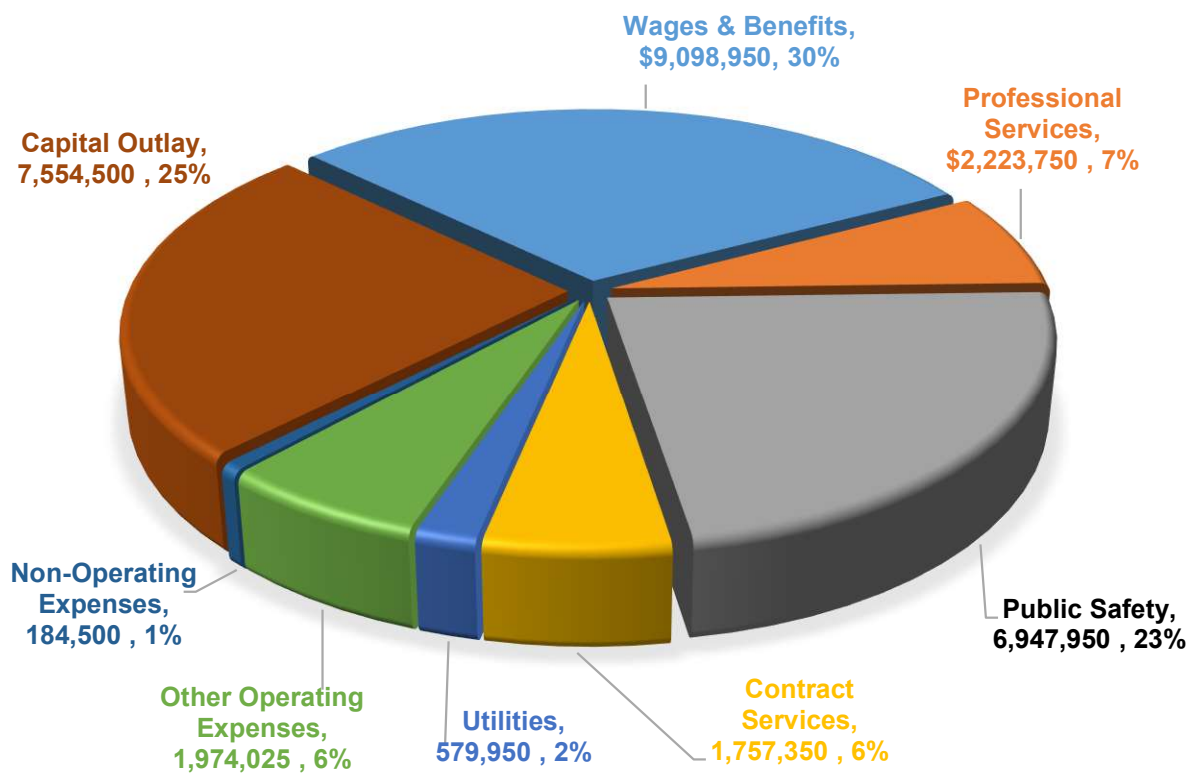


## All Funds Uses of Funds

FISCAL YEAR 2025/26: \$30,463,575



FISCAL YEAR 2026/27: \$30,320,975





## General & Measure X Fund Overview

The City's General Fund, incorporating Measure X funds as a discretionary component, serves as the primary financial resource for daily municipal operations. These funds are unrestricted, providing significant flexibility in their application. In contrast to many other revenue sources that are restricted by federal, state, or local requirements—such as the Measure A Fund, which must be used for road capital projects and repairs; or the Street Lighting Fund, which is reserved exclusively for street lighting—General Fund and Measure X revenues can be allocated to a broad range of City needs and priorities.

### General Fund:

- **Revenue Sources:** The General Fund's primary revenue sources include property taxes, the 1% local portion of the state sales tax, and the transient occupancy tax (hotel bed tax). These sources provide a stable and diversified revenue base for general municipal operations.
- **Expenditures:** General Fund expenditures cover a wide range of City services, including law enforcement, legal counsel, administrative functions, and other essential operations. A significant portion of these expenditures is allocated to personnel costs, including salaries, benefits, and related expenses.

### Measure X Fund:

- **Revenue Sources:** The Measure X Fund is supported by a 1.25% local sales tax, approved by voters in November 2018 to enhance discretionary funding for the City.
- **Expenditures:** Measure X funds support a variety of projects and services, with a significant share allocated to capital improvement projects for critical infrastructure and essential services buildings. The fund also supports the maintenance of parks and public facilities, as well as law enforcement and library services, underscoring its role in promoting public safety, quality of life, and educational access.

Together, the General Fund and Measure X Fund provide the financial foundation for many City programs and services that do not have a dedicated revenue source.

### **GENERAL AND MEASURE X FUNDS – FISCAL OUTLOOK**

The Fiscal Year (FY) 2025/26 and FY 2026/27 Budgets project discretionary fund surpluses of \$1,658,450 and \$1,344,025, respectively. Despite these projected surpluses, the overall fund balance is expected to decrease in both years. In FY 2025/26, the net decrease in fund balance is projected to be \$839,400, while FY 2026/27 anticipates a larger net decrease of \$1,246,825. These reductions are driven by the combined impact of operating subsidies, the use of pension trust funds, and capital project expenditures, which collectively exceed revenues generated from discretionary operations. While operations are generating income, the City's broader financial commitments outpace these earnings, resulting in a drawdown of available fund balance.



**Table 1 – General and Measure X Fund Budget Summary**

General and Measure X Funds	Adopted Budget FY 2026	Adopted Budget FY 2027
Operating Revenues	\$ 17,745,150	\$ 18,008,150
Operating Expenditures	(16,086,700)	\$ (16,664,125)
Surplus/ (Shortage)	\$ 1,658,450	\$ 1,344,025
Operating Subsidies	(2,279,850)	(2,390,850)
Use of Pension Trust	(200,000)	(200,000)
Capital Improvement Projects	(18,000)	-
Change in Fund Balance	(839,400)	(1,246,825)

**Available Fund Balance (AFB)**

The "Available Fund Balance" (AFB) represents the portion of fund balance that remains uncommitted and is not designated for specific projects, programs, or expenditures. It provides the City with financial flexibility to address unexpected costs, fund special initiatives, or serve as a buffer against unforeseen events.

For FY 2025/26 and FY 2026/27, the General Fund and Measure X Fund, excluding reserves, are projected to end the year with an AFB of \$1,890,784 and \$816,369, respectively. These amounts reflect the unallocated funds expected to be available at fiscal year-end, representing the City's capacity to respond to future needs. Table 2 below provides a detailed breakdown of the Available Fund Balance:

**Table 2 – Available Fund Balance (FY 2025/26 & FY 2026/27)**

2024/25 Budget Year:		2025/26 Budget Year:		2026/27 Budget Year:	
\$ 7,666,911	AFB as of July 1, 2024	\$ 2,736,822	AFB as of July 1, 2025	\$ 1,890,784	AFB as of July 1, 2026
(15,221,525)	Expenditures	(16,086,700)	Expenditures	(16,664,125)	Expenditures
(5,164,600)	Transfers Out	(18,000)	Transfers Out	-	Transfers Out
(200,000)	Transfers In	(200,000)	Transfers In	(200,000)	Transfers In
(2,124,136)	Other Fund Subsidies	(2,279,850)	Other Fund Subsidies	(2,390,850)	Other Fund Subsidies
27,822	Reserve Increase/(Decrease)	(6,638)	Reserve Increase/(Decrease)	172,410	Reserve Increase/(Decrease)
17,752,350	Projected Revenues	17,745,150	Projected Revenues	18,008,150	Projected Revenues
\$ 2,736,822	AFB as of June 30, 2025	\$ 1,890,784	AFB as of June 30, 2026	\$ 816,369	AFB as of June 30, 2027

**Revenues**

Projected revenues (excluding interfund transfers) for FY 2025/26 are estimated at \$17,745,150, representing a slight decrease of \$7,200 (0.4%) compared to estimated actual revenues for FY 2024/25. In FY 2026/27, projected revenues are expected to increase modestly to \$18,008,150, an increase of \$263,000 (1.48%) over the FY 2025/26 budget. While the revenue outlook remains relatively stable, growth is expected to remain flat and is not projected to keep pace with the rising cost of expenditures. This dynamic underscores the City's ongoing fiscal challenge of managing service demands and operational needs within the constraints of a slow-growing revenue base.

**Expenditures**

Projected expenditures (excluding interfund transfers) for FY 2025/26 are projected at \$16,086,700, an increase of \$865,175 (5.68%) compared to estimated actual expenditures for FY 2024/25. For FY 2026/27, expenditures are expected to rise to \$16,664,125, an increase of \$577,425 (3.59%) over the FY 2025/26 budget. This continued upward trend is driven by rising personnel costs, contractual obligations, and strategic investments in City services and infrastructure. Importantly, this pace of expenditure growth continues to outpace current revenue trends, which remain relatively flat. As a result, maintaining fiscal balance will require not only ongoing monitoring and careful management of expenditures, but also identifying new revenue sources to sustain essential City services over the long term.

**Interfund Transfers**

The budget includes operating transfers totaling \$2,279,850 in FY 2025/26, with an additional \$18,000 allocated to capital projects. In FY 2026/27, subsidy transfers increase slightly to \$2,390,850, with no capital project allocations planned. These transfers ensure that various City funds have sufficient resources to meet operational, service, and program obligations in line with City Council priorities.

A key recipient of these subsidies is the Park Maintenance Fund, established in 1997 through local parcel tax Measure B97. Due to a fixed revenue stream, an expanding parks system, and rising costs of supplies and services driven by inflation, this fund faces increasing financial pressures and requires ongoing support from the General Fund or Measure X Fund to maintain current service levels. Without this supplemental funding, reductions in park maintenance services may be necessary.

Other significant subsidy recipients include the Recreation Services Fund, which manages community programs and facilities such as the community pool; the Right of Way Assessment District, which funds street and infrastructure maintenance; and the PEG Fee Fund, which supports Government Access Television (GATV) programming. Transfers also support core community programs including the City Library, the AgeWell Program, and a variety of Capital Improvement Projects.

In addition, the Measure X Fund provides contributions to the Capital Improvement Projects Fund. For a detailed list of these projects, see the Operating Programs Section under Public Works – Capital Improvements.

**General and Measure X Funds — Sources and Uses of Funds**

The following tables and charts provide a visual summary of the City's Adopted Budget for the General Fund and Measure X Fund for Fiscal Years 2025/26 and 2026/27. Together, these discretionary funds form the primary financial foundation for delivering City services that are not supported by restricted or special-purpose revenues.

The Sources of Funds charts illustrate the composition of projected discretionary revenues, highlighting the City's continued reliance on core tax revenues such as property taxes, sales taxes, transient occupancy tax (TOT), and franchise fees. These key revenue streams provide essential support for the City's general operations and quality-of-life services. In addition, the City will draw on use of reserves to help balance growing expenditure demands.

The Uses of Funds charts summarize planned expenditures by major spending categories, providing a clear view of how discretionary resources are allocated to support core services and strategic priorities. Personnel costs—wages and benefits—remain the largest area of discretionary spending, followed by public safety, professional and contract services, and subsidies to sustain valued community programs and capital needs. The share of discretionary spending dedicated to subsidies and transfers highlights the City's commitment to programs that lack dedicated revenue sources.

These visual summaries complement the preceding detailed discretionary fund budget tables and offer a clear overview of the City's fiscal strategy for sustaining core services in an environment of flat revenue growth and rising cost pressures.

The General Fund is the primary operating fund of the City and is the largest fund overall. It is used to account for all financial resources not required to be recorded in another fund. The projected ending balance of the General Fund serves as a contingency reserve for unforeseen needs during the fiscal year. The Measure X Fund, established by a voter-approved sales tax increase that took effect on April 1, 2019, is dedicated to funding public safety, community services, infrastructure, and other critical areas. Table 3 below provides a detailed breakdown of the revenues and expenditures by type:

Table 3 - General and Measure X Funds FY 2025-27 Budget by Type

General and Measure X Funds	Prior Year Actual FY 2024		Current Budget FY 2025		Estimated Final Budget FY 2025		Adopted Budget FY 2026		Adopted Budget FY 2027	
<b>Revenue</b>										
Property Taxes	\$ 5,191,288	30.4%	\$ 5,272,600	29.8%	\$ 5,322,600	30.0%	\$ 5,526,800	31.1%	\$ 5,793,750	32.2%
Sales Taxes	5,977,182	35.0%	5,858,000	33.1%	5,895,400	33.2%	5,983,950	33.7%	6,144,950	34.1%
Franchise Taxes	723,011	4.2%	737,800	4.2%	742,650	4.2%	744,400	4.2%	756,800	4.2%
Transient Occupancy Taxes	3,194,248	18.7%	3,728,500	21.0%	3,615,850	20.4%	3,706,300	20.9%	3,798,950	21.1%
Other Taxes	70,586	0.4%	70,000	0.4%	70,000	0.4%	70,000	0.4%	70,000	0.4%
<b>Total Taxes</b>	<b>15,156,315</b>	<b>88.6%</b>	<b>15,666,900</b>	<b>88.4%</b>	<b>15,646,500</b>	<b>88.1%</b>	<b>16,031,450</b>	<b>90.3%</b>	<b>16,564,450</b>	<b>92.0%</b>
Licenses & Permits	283,285	1.7%	362,850	2.0%	415,000	2.3%	307,800	1.7%	307,800	1.7%
Intergovernmental	418,069	2.4%	520,300	2.9%	340,300	1.9%	463,000	2.6%	193,000	1.1%
Fines & Forfeitures	76,045	0.4%	70,600	0.4%	78,800	0.4%	66,800	0.4%	66,800	0.4%
Charges for Services	367,643	2.2%	524,700	3.0%	616,900	3.5%	441,900	2.5%	441,900	2.5%
Interest	653,679	3.8%	236,000	1.3%	261,000	1.5%	171,000	1.0%	171,000	0.9%
Miscellaneous	142,626	0.8%	333,550	1.9%	393,850	2.2%	263,200	1.5%	263,200	1.5%
<b>TOTAL REVENUE</b>	<b>\$ 17,097,662</b>	<b>100%</b>	<b>\$ 17,714,900</b>	<b>100%</b>	<b>\$ 17,752,350</b>	<b>100%</b>	<b>\$ 17,745,150</b>	<b>100%</b>	<b>\$ 18,008,150</b>	<b>100%</b>
Regular Wages	\$ 2,582,739	19.2%	\$ 3,222,750	20.6%	\$ 3,247,100	21.3%	\$ 3,307,750	20.6%	\$ 3,473,600	20.8%
Part-time Wages	74,839	0.6%	80,100	0.5%	80,100	0.5%	118,750	0.7%	121,900	0.7%
Overtime Wages	14,263	0.1%	14,450	0.1%	14,450	0.1%	8,300	0.1%	9,300	0.1%
Other Wages	182,183	1.4%	198,550	1.3%	198,950	1.3%	149,700	0.9%	157,100	0.9%
<b>Total Wages</b>	<b>2,854,024</b>	<b>21.2%</b>	<b>3,515,850</b>	<b>22.5%</b>	<b>3,540,600</b>	<b>23.3%</b>	<b>3,584,500</b>	<b>22.3%</b>	<b>3,761,900</b>	<b>22.6%</b>
Health/Life/Dental Insurance	558,977	4.2%	648,700	4.2%	622,650	4.1%	629,200	3.9%	663,200	4.0%
Retirement	929,388	6.9%	1,274,750	8.2%	1,274,200	8.4%	1,417,250	8.8%	1,465,950	8.8%
Taxes	41,435	0.3%	49,100	0.3%	49,300	0.3%	50,450	0.3%	53,550	0.3%
Other Benefits	84,483	0.6%	130,075	0.8%	130,275	0.9%	116,150	0.7%	119,200	0.7%
<b>Total Benefits</b>	<b>1,614,283</b>	<b>12.0%</b>	<b>2,102,625</b>	<b>13.5%</b>	<b>2,076,425</b>	<b>13.6%</b>	<b>2,213,050</b>	<b>13.8%</b>	<b>2,301,900</b>	<b>13.8%</b>
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 4,468,307</b>	<b>33.2%</b>	<b>\$ 5,618,475</b>	<b>36.0%</b>	<b>\$ 5,617,025</b>	<b>36.9%</b>	<b>\$ 5,797,550</b>	<b>36.0%</b>	<b>\$ 6,063,800</b>	<b>36.4%</b>
Professional Services	\$ 1,574,874	11.7%	\$ 1,893,750	12.1%	\$ 1,733,100	11.4%	\$ 1,999,050	12.4%	\$ 1,619,750	9.7%
Public Safety	6,059,013	45.1%	6,230,400	39.9%	6,230,400	40.9%	6,554,650	40.7%	6,947,950	41.7%
Contract Services	237,766	1.8%	283,350	1.8%	249,850	1.6%	310,850	1.9%	439,250	2.6%
Utilities	90,555	0.7%	101,150	0.6%	140,650	0.9%	124,425	0.8%	128,600	0.8%
Other Operating Expenses	769,868	5.7%	911,250	5.8%	878,200	5.8%	1,070,175	6.7%	1,185,775	7.1%
Non-Operating Expenses	192,990	1.4%	193,550	1.2%	193,550	1.3%	179,000	1.1%	179,000	1.1%
Major Capital	50,426	0.4%	378,750	2.4%	178,750	1.2%	51,000	0.3%	100,000	0.6%
<b>Total Other Expenditures</b>	<b>8,975,492</b>	<b>66.8%</b>	<b>9,992,200</b>	<b>64.0%</b>	<b>9,604,500</b>	<b>63.1%</b>	<b>10,289,150</b>	<b>64.0%</b>	<b>10,600,325</b>	<b>63.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,443,799</b>	<b>100%</b>	<b>\$ 15,610,675</b>	<b>100%</b>	<b>\$ 15,221,525</b>	<b>100%</b>	<b>\$ 16,086,700</b>	<b>100%</b>	<b>\$ 16,664,125</b>	<b>100%</b>
Surplus / (Shortage)	\$ 3,653,863		\$ 2,104,225		\$ 2,530,825		\$ 1,658,450		\$ 1,344,025	
Use of Pension Trust	-		-		(200,000)		(200,000)		(200,000)	
Transfers (Out)	(2,817,600)		(5,164,600)		(5,164,600)		(18,000)		-	
Subsidies Received/(Provided)	(1,356,020)		(2,143,516)		(2,124,136)		(2,279,850)		(2,390,850)	
Operational Excess/(Deficit)	(519,757)		(5,203,891)		(4,957,911)		(839,400)		(1,246,825)	
Change in Fund Balance	(519,757)		(5,203,891)		(4,957,911)		(839,400)		(1,246,825)	
Beginning Fund Balance	16,703,752		16,183,995		16,183,995		11,226,084		10,386,684	
<b>ENDING FUND BALANCE</b>	<b>\$ 16,183,995</b>		<b>\$ 10,980,104</b>		<b>\$ 11,226,084</b>		<b>\$ 10,386,684</b>		<b>\$ 9,139,859</b>	
Nonspendable	\$ 6,074		\$ 6,074		\$ 6,074		\$ 6,074		\$ 6,074	
Pension Trust	1,270,124		1,070,124		1,070,124		870,124		670,124	
<b>Total Restricted Reserves</b>	<b>1,276,198</b>		<b>1,076,198</b>		<b>1,076,198</b>		<b>876,198</b>		<b>676,198</b>	
Uncertainty Reserve	5,327,794		5,685,674		5,616,222		5,822,860		5,919,450	
General Reserve - Special Projects	832,645		848,645		848,645		864,645		880,645	
Capital Asset Replacement - GF	1,080,447		798,197		948,197		932,197		847,197	
<b>Total Committed Reserves</b>	<b>7,240,886</b>		<b>7,332,516</b>		<b>7,413,064</b>		<b>7,619,702</b>		<b>7,647,292</b>	
Unassigned Fund Balance (AFB)	7,666,911		2,571,390		2,736,822		1,890,784		816,369	
<b>TOTAL FUND BALANCE</b>	<b>\$ 16,183,995</b>		<b>\$ 10,980,104</b>		<b>\$ 11,226,084</b>		<b>\$ 10,386,684</b>		<b>\$ 9,139,859</b>	

**Table 4 – Expenditures by Function – FY 2025-27 Budget**

General and Measure X Funds	Prior Year Actual FY 2024		Current Budget FY 2025		Estimated Final Budget FY 2025		Adopted Budget FY 2026		Adopted Budget FY 2027	
General Government	\$ 9,550,612	71.0%	\$ 10,409,325	66.7%	\$ 10,368,225	68.1%	\$ 10,977,950	68.2%	\$ 11,524,650	69.2%
Administrative Services	1,099,284	8.2%	1,235,100	7.9%	1,236,750	8.1%	1,427,150	8.9%	1,534,800	9.2%
Community Development	1,633,968	12.2%	2,083,700	13.3%	1,958,450	12.9%	2,235,900	13.9%	2,021,050	12.1%
Public Works	701,270	5.2%	1,470,400	9.4%	1,270,400	8.3%	1,067,550	6.6%	1,192,050	7.2%
Parks, Recreation and Community Services	458,665	3.4%	412,150	2.6%	387,700	2.5%	378,150	2.4%	391,575	2.3%
<b>Total Expenditures</b>	<b>\$ 13,443,799</b>	<b>100%</b>	<b>\$ 15,610,675</b>	<b>100%</b>	<b>\$ 15,221,525</b>	<b>100%</b>	<b>\$ 16,086,700</b>	<b>100%</b>	<b>\$ 16,664,125</b>	<b>100%</b>

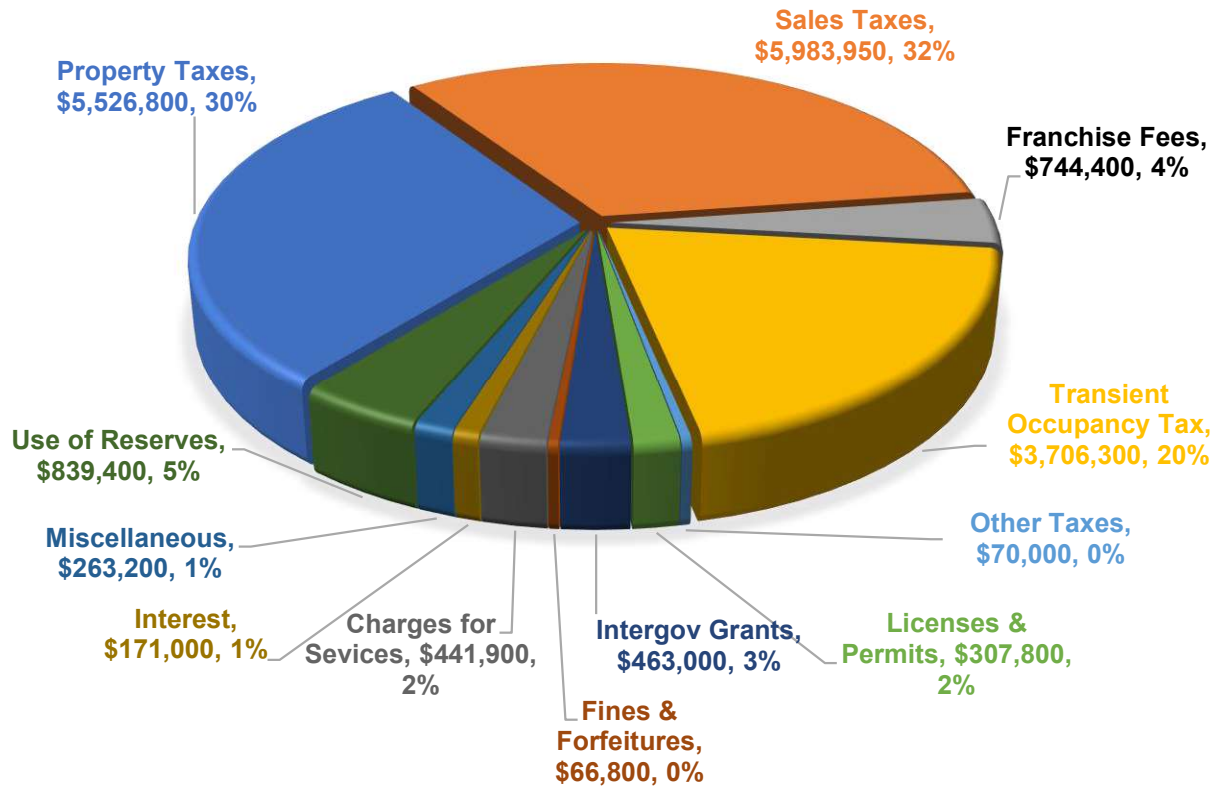
**Table 5 – Expenditures by Type – FY 2025-27 Budget**

General and Measure X Funds	Prior Year Actual FY 2024		Current Budget FY 2025		Estimated Final Budget FY 2025		Adopted Budget FY 2026		Adopted Budget FY 2027	
Wages & Benefits	\$ 4,468,307	33.2%	\$ 5,618,475	36.0%	\$ 5,617,025	36.9%	\$ 5,797,550	36.0%	\$ 6,063,800	36.4%
Professional Services	1,574,874	11.7%	1,893,750	12.1%	1,733,100	11.4%	1,999,050	12.4%	1,619,750	9.7%
Public Safety	6,059,013	45.1%	6,230,400	39.9%	6,230,400	40.9%	6,554,650	40.7%	6,947,950	41.7%
Contract Services	237,766	1.8%	283,350	1.8%	249,850	1.6%	310,850	1.9%	439,250	2.6%
Utilities	90,555	0.7%	101,150	0.6%	140,650	0.9%	124,425	0.8%	128,600	0.8%
Other Operating Exp.	769,868	5.7%	911,250	5.8%	878,200	5.8%	1,070,175	6.7%	1,185,775	7.1%
Non-Operating Exp.	192,990	1.4%	193,550	1.2%	193,550	1.3%	179,000	1.1%	179,000	1.1%
Major Capital	50,426	0.4%	378,750	2.4%	178,750	1.2%	51,000	0.3%	100,000	0.6%
<b>Total Expenditures</b>	<b>\$ 13,443,799</b>	<b>100%</b>	<b>\$ 15,610,675</b>	<b>100%</b>	<b>\$ 15,221,525</b>	<b>100%</b>	<b>\$ 16,086,700</b>	<b>100%</b>	<b>\$ 16,664,125</b>	<b>100%</b>

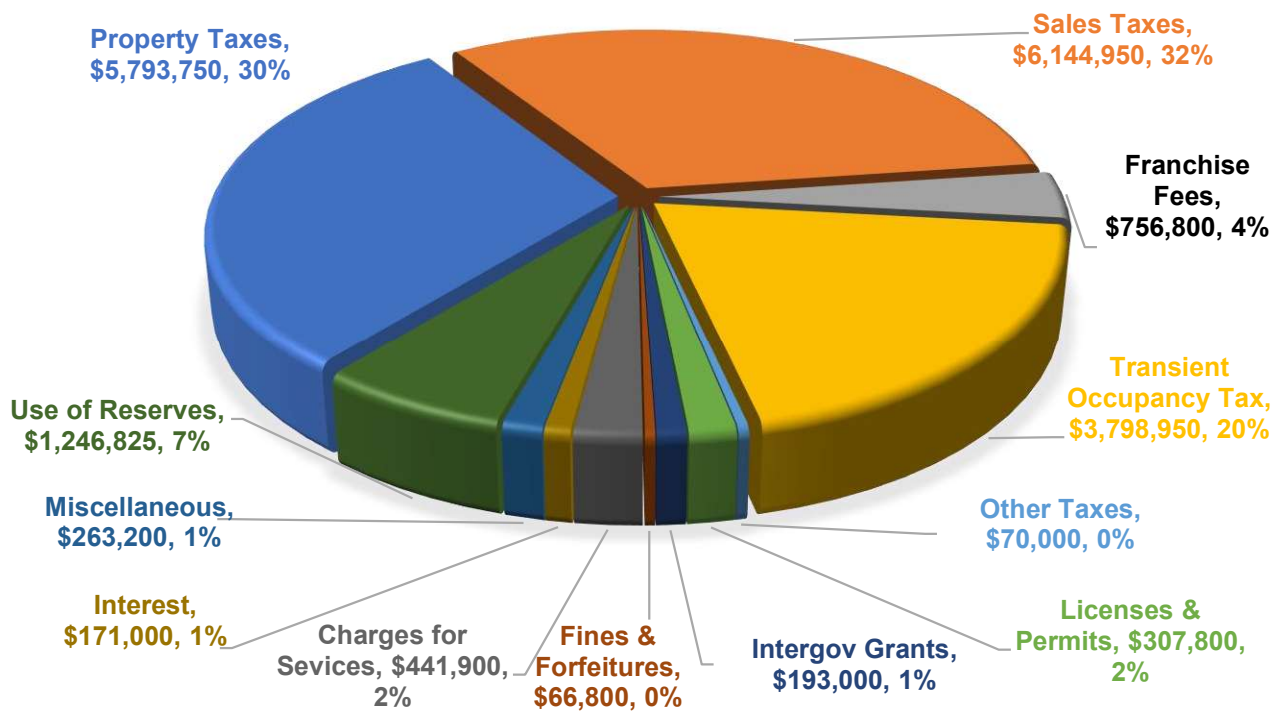


### General and Measure X Funds Sources of Funds

FISCAL YEAR 2025/26: \$18,584,550

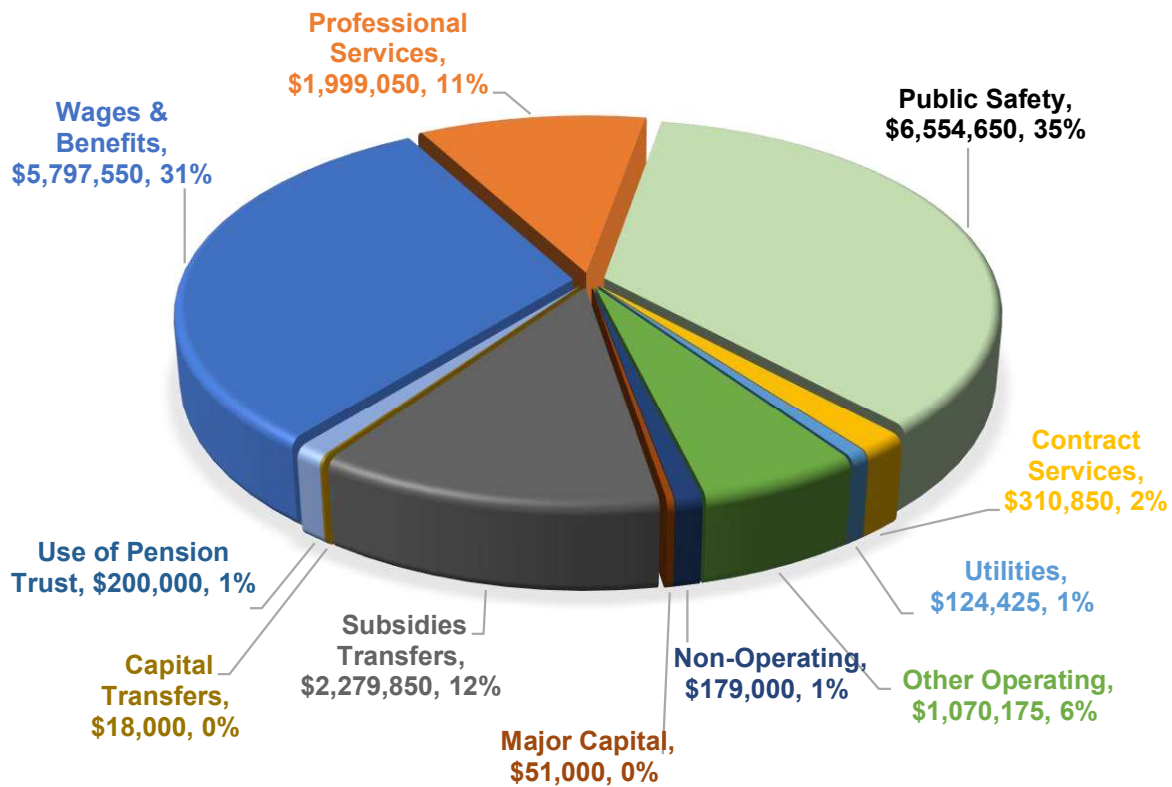


FISCAL YEAR 2026/27: \$19,254,975

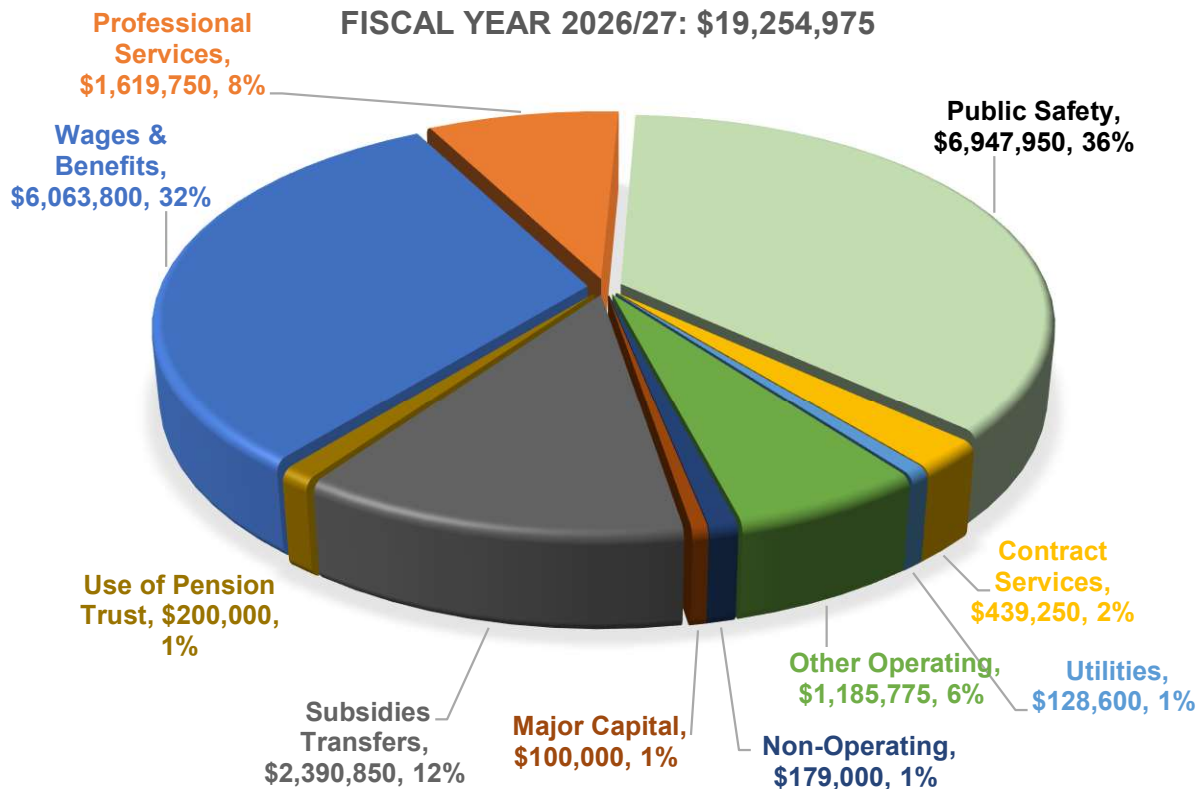


## General and Measure X Funds Uses of Funds

**FISCAL YEAR 2025/26: \$18,584,550**



**FISCAL YEAR 2026/27: \$19,254,975**



# General Government Department

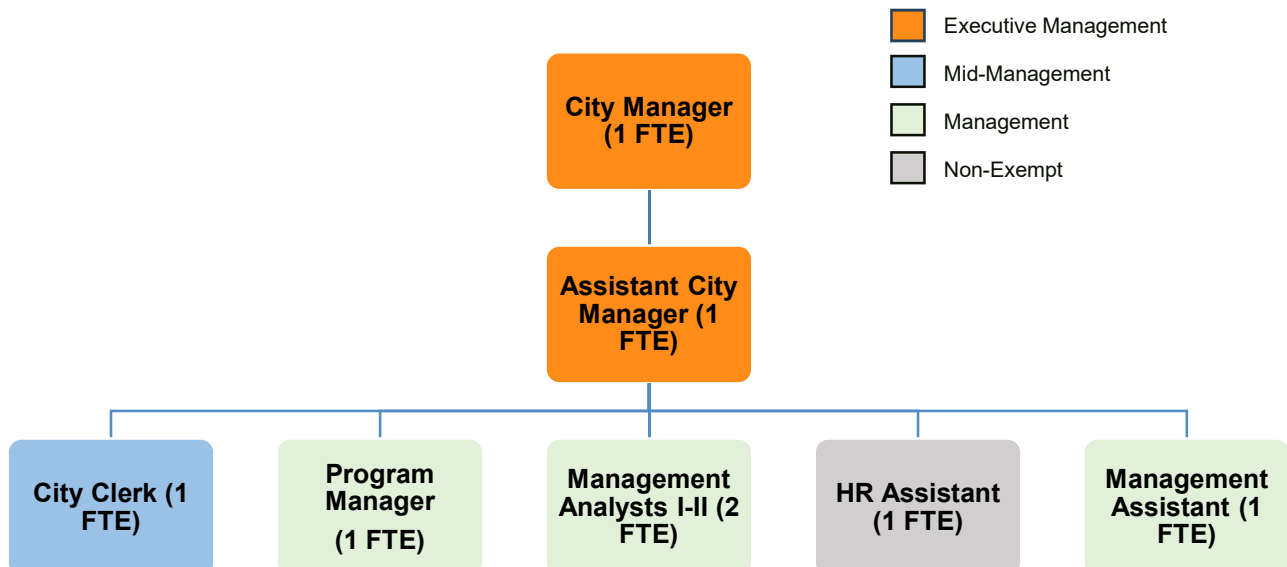
## I. Mission Statement

To provide effective leadership to the City organization, transparency and accountability to the public, assistance to the City Council in developing and implementing effective public policy and municipal budgets, and to ensure the delivery of essential and desired City services in an efficient, effective, and equitable manner, with integrity and professionalism.

## II. Department Description

The General Government Department plays a central role in supporting the legislative, administrative, and operational functions of the City, facilitating effective governance and community engagement. It is responsible for coordinating agenda development, managing City records, and overseeing strategic initiatives such as public relations and community engagement. The department also manages municipal elections, human resources, risk management, public safety coordination, and economic development efforts. The City Attorney, who falls under the General Government Department, collaborates closely with the department to support the City Council in developing policy and ensuring compliance with legal standards. Through its various programs, the General Government Department promotes transparent communication and fosters the continued vitality of the Carpinteria community.

## III. Department Organizational Chart



## IV. Personnel Allocations

Program	Account	Managment Analyst I	Managment Analyst II	Assistant City Manager	City Manager
City Administration	101-111	50%		50%	90%
Staff Recruitment, Retention and Development	101-141		75%	35%	
Risk Management	101-142	50%	25%	15%	
Legislative & Policy	101-101				10%

Program	Account	Management Assisstant	City Clerk	HR Assistant	Program Manager
City Administration	101-111	70%	35%		
Records Management	101-131	15%	35%		
Elections	101-132		30%		
Staff Recruitment, Retention and Development	101-141			90%	
Risk Management	101-142			10%	
Emergency Preparedness	101-151				40%
Communication and Community Promotions	101-161				55%
Central Services	101-211	15%			
Peg Fee	217-161				5%

# Program: Legislative & Policy

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

City Councilmembers serve as the elected legislative body and policy makers of the City in accordance with applicable State and local law. The five-member City Council makes decisions concerning projects, programs, and services by providing direction to the City Manager and prioritizing work through the annual work program and budget processes.

The City Council adopts ordinances and resolutions, and appoints all advisory boards, commissions, and committees, in addition to serving as the legislative fiduciary for City financial matters. Furthermore, the City Council establishes, by formal or informal methods, policies and guidelines for the overall operation of the City.

City Councilmembers are also involved in community and intergovernmental activities that require their ongoing participation, and speak at community and regional events, as well as conduct ceremonial activities, in their official capacity.

## II. Prior Budget Accomplishments

- Adopted Ordinance No. 786 amending regulations on public sleeping and camping to align with recent federal rulings.
- Adopted Ordinance Nos. 788, 789, 790, and 791 implementing Housing Element Zoning Amendments.
- Adopted Resolution No. 6346, establishing a formal appointment process and Code of Conduct for City Advisory Groups.
- Completed and certified the November 5, 2024, General Municipal Election, including City Council reorganization and processing of the Transient Occupancy Tax (TOT) Measure.
- Conducted City Council Strategic Planning Retreat, resulting in adoption of updated Council Goals, Priorities, Norms, Values, and draft Vision and Mission statements.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 101 - Legislative &amp; Policy</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 127,624	\$ 200,840	\$ 200,850	\$ 227,750	\$ 236,250
55 - Other Operating Expenses	54,753	55,400	55,400	61,900	101,100
<b>Expenditure Total:</b>	<b>\$ 182,376</b>	<b>\$ 256,240</b>	<b>\$ 256,250</b>	<b>\$ 289,650</b>	<b>\$ 337,350</b>



#### **IV. Expenditure Summary**

##### **Personnel**

City Council member compensation is the only personnel cost within this program. All support staff costs are within other programs.

##### **Operating Expenses**

Meetings, Travel, and Public Relations costs reflect anticipated Councilmember training and education. This includes Councilmember attendance/participation at meetings/events of the League of California Cities, California Joint Powers Insurance Authority, BEACON, Santa Barbara County Association of Governments, ribbon cuttings, and other community activities and programs that involve Mayor and/or Councilmember participation. The City Council practice has been for the Meetings & Travel line-item budget amount to be made available in equal amounts to each member. Member requests exceeding the allocation for an individual member are brought before the Council at a regular meeting for consideration.

# Program: Commissions, Boards, and

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

The City Council, as the legislative body of the City, has the authority to create standing and ad hoc commissions, boards, and committees to support various programs and services provided. The roles, responsibilities, and procedures concerning the conduct of such bodies are established in the Carpinteria Municipal Code and/or by resolution of the Council. Appointments to commissions, boards, and committees are made by the City Council through the adoption of a resolution or minute order approval.

## II. Prior Budget Accomplishments

- Established a formalized process for the City Council to appoint members to City Advisory Groups.
- Developed a City Advisory Group Handbook.
- With the increase in public outreach efforts on the recruitment of City Advisory Groups, we received approximately 60 applications, the largest number of applications received in recent years.
- City Council adopted a Code of Conduct for the running of City public meetings.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 102 - Commissions, Boards, &amp; Committees</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 3	\$ 29,070	\$ 29,100	\$ -	\$ -
52 - Professional Services	1,650	2,400	1,400	2,400	2,400
55 - Other Operating Expenses	9,173	19,650	13,800	15,650	15,650
<b>Expenditure Total:</b>	<b>\$ 10,826</b>	<b>\$ 51,120</b>	<b>\$ 44,300</b>	<b>\$ 18,050</b>	<b>\$ 18,050</b>

## IV. Expenditure Summary

### Personnel

There are no personnel costs associated with this program.

### Professional Services

Professional Services include the cost of a consultant to prepare meeting minutes for Planning Commission meetings.

**Other Operating Expenses**

Other Operating Expenses include the publishing of legal notices for the Architectural Review Board and/or Planning Commission, as well as the payout of meeting stipends for the Architectural Review Board members, Planning Commissioners, and Library Advisory Commission members for their attendance at their respective meetings.

# Program: City Administration

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

The Administration program is responsible for providing information and recommendations to the City Council, implementing City Council policies and direction, managing the delivery of municipal services, addressing long-range municipal strategic planning objectives, providing leadership, support, and oversight to the City organization, and providing prompt, professional, courteous service to the public.

## II. Prior Budget Accomplishments

- Improved the City's Strategic Planning Process, migrating from Annual Department Work Programs to Citywide Strategic Planning.
- With improved public participation and community input, conducted City Council Strategic Planning Retreat and facilitated adoption of updated City Council Goals, Priorities, Norms, Values, and draft Vision and Mission statements.
- In coordination with the Admin Services Department, successfully passed and adopted a balanced Fiscal Year 2026 Budget.
- Partnered with Public Works to conduct the Proposition 218 hearing for the AB 939 Solid Waste Fee adjustment and adopt updated rates at the March 24, 2025, City Council meeting.
- Collaborated with PRCS to present the Cost Recovery Analysis and Plan to the Finance Committee on March 13, 2025.
- Led onboarding of new Councilmember Julia Mayer, including participation in strategic planning and Council reorganization

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 111 - City Administration</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 574,848	\$ 673,455	\$ 673,575	\$ 679,950	\$ 712,900
52 - Professional Services	53,108	159,350	159,350	175,350	135,500
54 - Utilities	-	500	500	500	500
55 - Other Operating Expenses	7,084	16,350	16,350	17,850	19,450
<b>Expenditure Total:</b>	<b>\$ 635,040</b>	<b>\$ 849,655</b>	<b>\$ 849,775</b>	<b>\$ 873,650</b>	<b>\$ 868,350</b>

## IV. Expenditure Summary

This allocation funds professional grant writing services, shifting the City to a more proactive grants management model. By leveraging expert services, we will more effectively identify

and secure new state, federal, and foundation grants, increasing revenue for critical City projects and allowing staff to focus on their primary functions.

Funds are also dedicated to a public outreach and polling strategy designed to both educate residents on the City's financial landscape and gather direct feedback on potential revenue measures. This data is critical for ensuring that our decision-making is transparent, guided by community input, and that any proposed initiatives are well-understood by the public.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Provide staff support and resources for City Council-led community outreach initiatives.</p> <p><b>1.1. Objective:</b> Assist councilmembers with planning, organization, and marketing of district engagement events.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Hold at least one engagement event per district per fiscal year.</li> </ul>
AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents.</p>
Goals, Objectives, and Performance Measures
<p><b>2. Goal:</b> Improve transportation safety related to the use of e-conveyance.</p> <p><b>2.1. Objective:</b> Develop and implement an e-conveyance education and enforcement strategy.</p> <p><b>2.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Develop and present plan to City's E-conveyance Committee by Q1, FY 26.</li> <li>• Present plan to City Council for consideration and potential adoption by Q2, FY 26.</li> </ul>



**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

**Goals, Objectives, and Performance Measures**

- 1. Goal:** Explore ways to enhance and diversify revenue streams.
  - 1.1. Objective:** Facilitate a voter survey to identify the City's options regarding revenue measures that would need to be approved by either voters or property owners.
    - 1.1.1. Performance Measures:**
      - Complete voter survey by Q1, FY 26 for Assessment Districts.
      - Complete voter survey by Q2 or Q3, FY 26, for potential revenue measure.
  - 1.2. Objective:** Analyze potential revenue mechanisms, including approval process and revenue potential, and present to City Council for approval.
    - 1.2.1. Performance Measures:**
      - Present analysis to City Council by Q1, FY 26.
  - 1.3. Objective:** Select an outreach firm and create a public education/outreach plan for any and all selected revenue generation mechanisms and ballot measures.
    - 1.3.1. Performance Measures:**
      - Select outreach firm.
      - Initiate public education/outreach campaign by Q1, FY 26.
- 2. Goal:** Drive cost recovery through targeted initiatives.
  - 2.1. Objective:** Align assessment district rates with actual service costs.
    - 2.1.1. Performance Measures:**
      - Finalize engineer reports by Q1, FY 26.
      - Complete Prop 218 process by Q3, FY 26.
  - 2.2. Objective:** Identify and pursue outside funding opportunities for City priorities.
    - 2.2.1. Performance Measures:**
      - Coordinate monthly meetings with the grant writing firm and City departments to discuss applicable grants.
- 3. Goal:** Ensure efficient operations of the City.
  - 3.1. Objective:** Develop a City Council Legislative Policy Platform
    - 3.1.1. Performance Measures:**
      - Present legislative policy platform for potential City Council adoption by Q2, FY 27.

# Program: Legal Services

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

The City of Carpinteria secures legal services through a contract with the Santa Barbara law firm of Brownstein Hyatt Farber Schreck, LLP. The City occasionally hires outside counsel for required legal services when Brownstein cannot provide service due to certain expertise being desired or where a conflict of interest has been determined to exist.

## II. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 121 - Legal Services</b>					
<b>Expenditure</b>					
52 - Professional Services	\$ 767,094	\$ 765,000	\$ 765,000	\$ 775,000	\$ 797,500
<b>Expenditure Total:</b>	<b>\$ 767,094</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>	<b>\$ 775,000</b>	<b>\$ 797,500</b>

## III. Expenditure Summary

### Personnel Allocations

All legal services are provided by contract.

### Contract Services

The Legal Services Contract was last comprehensively updated in December 2014 and allows Brownstein to provide a 30-day notice for rate increases as needed. Rates have not increased since 2014; however, this year's budget does include an hourly rate increase of \$50/hour for City legal matters and thereafter an annual CPI between 1.5% and 5%. The budget estimate for contract costs reflects the updated hourly rate and an estimate of the amount of time the contracted attorneys will be requested to spend working on City business.

The litigation budget reflects routine annual litigation expenditures. Extraordinary litigation costs, should they arise during a fiscal year, may be addressed through the use of the Financial and Economic Uncertainty Reserve, as approved by action of the City Council.

Goals and objectives for this program, such as the development of a Legislative Platform, updates to short-term rental (STR) policy, and assistance with modernization of revenue streams, are reflected within the City departments and programs responsible for orchestrating these efforts.

# Program: Records Management

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

Provides transparency of City Council actions, preparation of Council meeting agenda packets, and recordation of Council proceedings, records management activities, ministerial duties, Fair Political Practices Commission (FPPC) filings, Brown Act compliance, and agreement processing. Provides a variety of support and information services to the Council, public, and staff to ensure the smooth operation of local government activities.

## II. Prior Budget Accomplishments

- Established a formalized process for the City Council to appoint members to City Advisory Groups.
- Developed a City Advisory Group Handbook.
- With the increase in public outreach efforts on the recruitment of City Advisory Groups, we received approximately 60 applications, the largest amount of applications received in recent years.
- City Council adopted a Code of Conduct for the running of City public meetings.
- City Council adopted an electronic signature policy.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 131 - Records Management</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ 75	\$ 200	\$ 200	\$ 200	\$ 200
<b>Revenue Total:</b>	<b>\$ 75</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 59,147	\$ 65,400	\$ 65,400	\$ 67,900	\$ 71,600
52 - Professional Services	15,177	6,000	4,650	5,000	5,300
55 - Other Operating Expenses	15,951	19,350	16,450	19,050	19,400
<b>Expenditure Total:</b>	<b>\$ 90,275</b>	<b>\$ 90,750</b>	<b>\$ 86,500</b>	<b>\$ 91,950</b>	<b>\$ 96,300</b>

## IV. Expenditure Summary

### Personnel

This program funds 35% of the personnel cost for the City Clerk.

### Professional Services

Professional Services include the cost of administering the online Municipal Code and records retention update.

### Other Operating Expenses

Other Operating Expenses include the cost for publishing legal notices for City Council meetings, membership of the City Clerk in the International Institute of Municipal Clerks and the California Municipal Clerks Association, travel and registration for the City Clerk to attend the Master Municipal Clerks Academy, and supplies and materials for the function of the City Clerk's Office.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<b>City Council Primary Goal #4:</b> Maintain the Fiscal Sustainability of the City
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Streamline the agenda review process.</p> <p><b>1.1. Objective:</b> Implement agenda management software.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Develop Request for Proposals (RFP) by Q1, FY 27.</li> <li>• Issue RFP and complete vendor selection by Q2, FY 27.</li> <li>• Finalize contract and begin implementation by Q3, FY 27.</li> <li>• Fully implement software and transition to new agenda workflow by Q4, FY 27.</li> </ul>

# Program: Elections

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

The elections program conducts City Elections for elective offices, initiatives, referenda, and recalls. Program goals are 1) elections that conform to the State Elections Code; and 2) a high level of voter participation and turnout. This program has two major activities:

## II. Prior Budget Accomplishments

- Successfully completed the November 5, 2024, General Municipal Election with the election of Councilmember representatives for District Nos. 2 and 4 for four-year terms and for District No. 3 for a two-year term due to the resignation of Councilmember Roy Lee.
- Measure B2024 (increased Transient Occupancy Tax from 12% to 15%) passed.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 132 - Elections</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 39,516	\$ 43,150	\$ 43,150	\$ 47,050	\$ 49,700
52 - Professional Services	1,120	25,000	24,650	2,500	37,500
55 - Other Operating Expenses	449	2,100	1,900	3,000	2,500
<b>Expenditure Total:</b>	<b>\$ 41,085</b>	<b>\$ 70,250</b>	<b>\$ 69,700</b>	<b>\$ 52,550</b>	<b>\$ 89,700</b>

## IV. Expenditure Summary

### Personnel

This program funds 30% of the personnel cost for the City Clerk.

### Professional Services

Professional Services include the cost of consolidating the election with the County of Santa Barbara.

### Other Operating Expenses

Other Operating Expenses include the publishing of legal notices for the election, and election-related supplies and materials.



## V. Goals, Objectives, and Performance Measures

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**City Council Primary Goal #1:** Enhance Public Outreach, Education, and Transparency

### Goals, Objectives, and Performance Measures

**1. Goal:** Ensure a legal and efficient election process is conducted. Request Consolidation Services from the County of Santa Barbara Elections Division.

**1.1.Objective:** Prepare requisite resolutions for City Council adoption to call and consolidate the November 3, 2026, General Municipal Election with the Statewide General Election for the election of Council candidates and place a revenue measure on the ballot.

**1.1.1. Performance Measures:**

- Timely preparation and submission of resolutions to the City Council for the November 3, 2026, General Municipal Election, including a revenue measure.

**1.2.Objective:** Submit adopted Council resolutions and request for consolidation services to the County of Santa Barbara Clerk of the Board and Elections Division.

**1.2.1. Performance Measures:**

- Submission of adopted resolutions and consolidation requests to the County Clerk and Elections Division by the required deadlines.

**1.3.Objective:** County of Santa Barbara Board of Supervisors approves City's request for consolidation and directs the Elections Division to consolidate municipal elections.

**1.3.1. Performance Measures:**

- County Board of Supervisors' approval of the City's consolidation request by the established timeline.

**1.4.Objective:** Prepare and post/publish all required notices as per the State Elections Code.

**1.4.1. Performance Measures:**

- Accurate posting and publication of all required legal notices in accordance with the State Elections Code.

**2. Goal:** Assist Council Candidates in Filing Nomination Papers.

**2.1.Objective:** Draft Election Fact Sheet and circulate to staff and public.

**2.1.1. Performance Measures:**

- Completion and circulation of the Election Fact Sheet to staff and the public within the designated timeframe.

**2.2. Objective:** Prepare Candidate Handbook and Nomination Packets.**2.2.1. Performance Measures:**

- Preparation and distribution of Candidate Handbooks and Nomination Packets within the candidate filing period.

**2.3. Objective:** Walk candidates through the candidate handbook, election timeline, resources, and required forms.**2.3.1. Performance Measures:**

- Completion of candidate orientations, covering the handbook, election timeline, resources, and forms by the required deadlines.

**2.4. Objective:** Review ballot designations and candidate statements and process nomination papers with the County of Santa Barbara Elections Division for signature verification.**2.4.1. Performance Measures:**

- Review and submission of ballot designations, candidate statements, and nomination papers to the County for signature verification within the deadline.

**2.5. Objective:** Receive, review, and process campaign finance reports and forms.**2.5.1. Performance Measures:**

- Timely receipt and processing of all campaign finance reports and forms in compliance with FPPC guidelines.

**2.6. Objective:** Submit a certified list of candidates, ballot designations, and candidate statements, and forward to the County Elections Division.**2.6.1. Performance Measures:**

- Submission of the certified list of candidates, ballot designations, and candidate statements to the County Elections Division by the established deadline.

**2.7. Objective:** Review ballot proofs.**2.7.1. Performance Measures:**

- Timely review and approval of ballot proofs for accuracy.

**3. Goal:** Process Documents for a revenue measure on the ballot.**3.1. Objective:** Call and consolidate the November 3, 2026, General Municipal Election and submit a revenue measure to the voters.**3.1.1. Performance Measures:**

- Timely submission of a revenue measure for inclusion in the November 3, 2026, General Municipal Election.

**3.2. Objective:** Post Notice of Last Day to File Arguments with City Clerk.**3.2.1. Performance Measures:**

- Posting of the Notice of Last Day to File Arguments with the City Clerk by the required deadline.

**3.3. Objective:** Draft Argument in Favor of revenue measure for Council review.

**3.3.1. Performance Measures:**

- Drafting and submission of the Argument In Favor of the revenue measure to the Council for review within the designated timeline.

**3.4. Objective:** City Attorney to prepare Impartial Analysis.

**3.4.1. Performance Measures:**

- Receipt and submission of the City Attorney's Impartial Analysis within the required timeframe.

**3.5. Objective:** Receive Arguments In Favor/Against the revenue measure and any Rebuttals.

**3.5.1. Performance Measures:**

- Timely receipt, review, and submission of all Arguments In Favor/Against and Rebuttals to the County Elections Division.

**3.6. Objective:** Submit Arguments, Rebuttals, and Impartial Analysis to the County Elections Division.

**3.6.1. Performance Measures:**

- Submission of all arguments, rebuttals, and impartial analysis to the County Elections Division by the specified deadline.

**3.7. Objective:** Review ballot proofs.

**3.7.1. Performance Measures:**

- Timely review and approval of ballot proofs for the revenue measure.

**4. Goal:** Certification of Election and City Council Reorganization.

**4.1. Objective:** Receive certified results from the County Elections Division.

**4.1.1. Performance Measures:**

- Receipt of certified election results from the County Elections Division within the required timeframe.

**4.2. Objective:** Council adopts resolution declaring the results of the November 3, 2026, General Municipal Election.

**4.2.1. Performance Measures:**

- Adoption of a resolution by the City Council declaring the election results in a timely manner.

**4.3. Objective:** The City Clerk swears in newly elected or reelected Councilmembers.

**4.3.1. Performance Measures:**

- Swearing in of newly elected or reelected Councilmembers at the first available City Council meeting after certification.

**4.4. Objective:** The City Council selects the Mayor and Vice Mayor for the next two years.

**4.4.1. Performance Measures:**

- Successful selection of Mayor and Vice Mayor by the City Council immediately following the reorganization meeting.

# Program: Staff Recruitment, Retention, and Development

Department: General Government  
Funding Source(s): General Fund

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## I. Program Summary

The Human Resources administrative division delivers operational support to all departments in human resources and risk management, overseeing a wide range of services aimed at supporting and strengthening the City's workforce. This includes leading recruitment and selection efforts, retaining talent, and coordinating staff training, development, and performance evaluations. Additionally, the division oversees compensation management, employee benefits programs, and labor relations. HR ensures that the City's personnel management strategies align with its broader organizational goals and ensures compliance with Federal and State employment laws by continuously updating personnel policies and procedures.

The program focuses on five major activities:

- Staffing and Recruitment
- Employee Training
- Benefits Administration
- Labor Relations
- Employee Relations and Activities

## II. Prior Budget Accomplishments

- Onboarded 31 New Employees, including 7 full-time and 23 part-time positions.
- Redesigned employee evaluation form with clear rating guidelines and structured comment sections to support consistent and constructive feedback.
- Expanded bilingual pay eligibility to allow any SEIU-represented employee to test and qualify for the incentive.
- Reclassified the Public Works Supervisor to Public Works Manager to better align with departmental responsibilities and operational needs.
- Continued quarterly all-staff meetings and employee recognition program to promote engagement and appreciation across departments.



### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 141 - Staff Recruitment, Retention, &amp; Development</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 222,780	\$ 302,720	\$ 302,750	\$ 357,050	\$ 375,000
52 - Professional Services	126,044	23,000	23,000	91,000	11,000
55 - Other Operating Expenses	25,828	28,600	28,600	39,100	39,100
<b>Expenditure Total:</b>	<b>\$ 374,652</b>	<b>\$ 354,320</b>	<b>\$ 354,350</b>	<b>\$ 487,150</b>	<b>\$ 425,100</b>

### IV. Expenditure Summary

#### Personnel

The Human Resources Division is staffed with an Assistant City Manager, a Management Analyst II, and a Human Resources Assistant who support the City's efforts in recruitment, onboarding, employee and labor relations, benefits administration, retention strategies, risk management, and training and development. This team plays a critical role in aligning the City's workforce needs with organizational priorities, while also fostering a positive and supportive workplace culture.

#### Professional Services

This category supports specialized personnel-related services requiring external expertise. Key expenditures include:

- Contracted services for personnel and labor matters
- Employee Assistance Program (EAP) services for all City employees
- Training and development programs provided by the California Joint Powers Insurance Authority (CJPIA)
- Financial system training delivered by Tyler Technologies
- Administration costs for the Flexible Spending Account (FSA) program
- PERS health insurance surcharge
- Funding for a health and benefits program for management employees

Additionally, beginning in the third quarter of FY 2025/26, the City will initiate a comprehensive Classification and Compensation Study to evaluate internal equity and external market alignment for all job classifications.

#### Other Operating Expenses

This category includes a range of HR operational costs that support employee development, engagement, and compliance:

- Recruitment and Advertising: Covers outreach strategies to attract qualified candidates, including job ads, targeted campaigns, and interview panel support costs.

- Dues and Subscriptions: Includes consortium membership and access to a legal training library through Liebert Cassidy Whitmore, as well as other HR-specific affiliations and training platforms.
- Meetings and Travel: Supports attendance at HR-related meetings, trainings, and workshops, including those hosted by CJPIA and other professional providers.
- Employee and Public Relations: Supports quarterly all-staff meetings, employee swag, service awards, and events such as Public Works Week to recognize and engage employees.
- Flexible Benefits Administration: Pays for the administration of the City's Flexible Spending Account program.
- Pre-employment Screening: Includes background checks, fingerprinting, physicals, and bilingual proficiency testing required as part of the hiring process.
- Supplies and Materials: Provides funding for onboarding materials, open enrollment packets, and other employee communication tools.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
City Council Primary Goal #3: Enhance Quality of Life for Residents
Goals, Objectives, and Performance Measures
<p>1. <b>Goal:</b> Update and streamline the City's personnel policies.</p> <p>1.1. <b>Objective:</b> Create a Comprehensive Personnel Rules and Regulations and replace outdated or overlapping documents.</p> <p>1.1.1. <b>Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Review and analyze existing COE, Personnel Rules, Employee Handbook, and MOUs.</li> <li>• Identify duplications, gaps, and necessary updates.</li> <li>• Complete draft of consolidated Personnel Rules and Regulations, removing benefit-related provisions.</li> <li>• Circulate drafts of both documents for internal review and input.</li> <li>• Present to City Council for adoption by resolution by Q2, FY 26.</li> </ul> <p>2. <b>Goal:</b> Consolidate and clarify employee benefit provisions.</p> <p>2.1. <b>Objective:</b> Establish a standalone Benefits Resolution.</p> <p>2.1.1. <b>Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Create a standalone Benefits Resolution that captures all benefit-related language.</li> <li>• Circulate documents for internal review and input.</li> <li>• Present to City Council for adoption by resolution by Q2, FY 26.</li> </ul>

**3. Goal:** Invest in City staff and organizational excellence

**3.1.Objective:** Conduct a comprehensive Organizational Assessment and Classification and Compensation Study to ensure the City's job classifications and salary structure are competitive, equitable, and aligned with organizational needs and market standards.

**3.1.1. Performance Measures:**RFP Process

- Develop and issue Request for Proposals (RFP).
- Review and evaluate proposals; select a consultant and execute a contract.

Data Collection and Analysis

- Provide the consultant with the necessary data.
- Consultant conducts market survey, classification review, and internal equity analysis.

Stakeholder Engagement

- Consultant meets with staff as needed to validate duties and classification accuracy.

Draft Recommendations and Review

- Consultant presents draft findings and recommendations on classification alignments and compensation structure.
- City reviews, provides feedback, and refines recommendations.
- Final Report and Adoption
- Recommendations presented to City Council for review and direction by Q4, FY 27.

# Program: Risk Management

Department: General Government

Funding Source(s): General Fund

## I. Program Summary

The Risk Management Division protects the City's assets and public resources through the implementation and upholding of sound risk management practices. The program is committed to the health and safety of City employees and the public, with the understanding that effective risk management and loss control are essential to the City's responsible and successful operation.

The City has participated in the California Joint Powers Insurance Authority (CJPIA) since 1992, benefiting from self-insuring and loss-pooling programs for Property Insurance, Workers' Compensation, Public Official and Employee Bonds, and General and Automobile Liability. And, as required by the City's agreement with CJPIA, a designated Risk Manager serves as the primary liaison between the City and the Authority. This Division, under the Risk Manager's oversight, has the authority and responsibility for the comprehensive risk management function.

Key responsibilities include:

- Risk Identification, Analysis, and Mitigation
- Safety Program Management
- Overall Regularity Compliance
- Claims and Insurance Administration

## II. Prior Budget Accomplishments

- Completed Comprehensive Update of the Injury Illness Prevention Plan (IIPP).
- Strengthened Vendor Insurance Compliance Process.
- Enhanced Property Insurance Coverage and Accuracy.
- Started City-Wide Audit of Departmental Insurance Requirements.
- Advanced City Hall Facility Safety and Emergency Preparedness.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 142 - Risk Management</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 63,390	\$ 88,100	\$ 88,100	\$ 137,700	\$ 144,800
52 - Professional Services	9,755	1,000	1,000	500	-
55 - Other Operating Expenses	515,062	526,450	526,450	668,950	755,200
<b>Expenditure Total:</b>	<b>\$ 588,207</b>	<b>\$ 615,550</b>	<b>\$ 615,550</b>	<b>\$ 807,150</b>	<b>\$ 900,000</b>

## IV. Expenditure Summary

### Operating Expenses

Operating expenses include costs for professional development, professional services, and upkeep of some risk-mitigation supplies.

### Insurance Services

CJPIA provides risk-consulting services, staff training, and claims administration services (utilizing third-party administrators like Carl Warren & Company), funded by the City's annual contributions.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<b>City Council Primary Goal #4:</b> Maintain the Fiscal Sustainability of the City / Resolution 5435 and other State Mandates.
Goals, Objectives, and Performance Measures
<ol style="list-style-type: none"> <li>1. <b>Goal:</b> Assess the current risk management program and reinforce a risk-identification and risk-mitigation culture. <ol style="list-style-type: none"> <li>1.1. <b>Objective:</b> Revisit, reevaluate, and communicate the City's Risk Management Policy and Program. <ol style="list-style-type: none"> <li>1.1.1. <b>Performance Measures:</b> <ul style="list-style-type: none"> <li>• Revisit and reevaluate the City's current Risk Management Policy (Resolution No. 4213).</li> </ul> </li> </ol> </li> </ol> </li> <li>2. <b>Goal:</b> Mitigate City risk through effective application of risk management best practices. <ol style="list-style-type: none"> <li>2.1. <b>Objective:</b> Identify, analyze, and evaluate risks to the City. <ol style="list-style-type: none"> <li>2.1.1. <b>Performance Measures:</b> <ul style="list-style-type: none"> <li>• Develop and maintain a City-wide risk matrix that identifies and prioritizes risks based on likelihood and impact by Q4, FY26.</li> <li>• Analyze CJPIA's Loss CAP mitigation recommendations by Q2, FY 26.</li> </ul> </li> </ol> </li> <li>2.2. <b>Objective:</b> Reduce risk and minimize negative impact to the City. <ol style="list-style-type: none"> <li>2.2.1. <b>Performance Measures:</b> <ul style="list-style-type: none"> <li>• Work with Human Resources to analyze root causes of 100% of Carpinteria's claims, discover ways to mitigate, and ensure compliance with all mandated staff trainings</li> <li>• Analyze root causes of 100% of liability and property claims to identify and implement mitigation strategies.</li> </ul> </li> </ol> </li> </ol> </li> </ol>

- Conduct a Carpinteria capital asset audit by Q4, FY 26.
- Update the City's administrative and City Council policy procedures and ensure City Manager approval of administrative policy procedures by Q2, FY 26, and the adoption of City Council policy procedures Q4, FY 26.
- Implement 90% of CJPIA's Loss CAP mitigation recommendations Q4, FY 27.
- Ensure appropriate screening, training, tracking, and safety protocols for all employees and volunteers.
- Create a maintenance plan for all City-owned AEDs and first-aid kits Q4, FY26.
- Schedule, conduct, and document regular safety inspections (playgrounds, parks, trees, facilities, streets, sidewalks) in accordance with the City's IIPP and other relevant schedules.
- Successfully managed insurance programs and claims with CJPIA and respective insurance brokers efficiently and effectively, Q4, FY 27.
- Establish an internal system to ensure contractual risk transfer and compliance for City agreements by Q2, FY 26.
- Audit and report out on our current cybersecurity and data protection program Q4, FY 26.
- Identify and address Cal/OSHA compliance gaps with formalized corrective action plans Q3, FY 26.
- Work to ensure compliance with the Americans with Disability Act (ADA) by updating 50% of the City's ADA Transition Plan through the DACTrak software by Q4, FY 27.



## Program: Emergency Preparedness

Department: General Government

Funding Source(s): General and Revolving Funds

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### I. Program Summary

The City of Carpinteria manages disaster preparedness and response programs for the city, aiming to enhance community resilience and ensure effective emergency response. This includes conducting training for both City staff and residents, maintaining and updating emergency plans, and serving on county-wide disaster planning and response committees. The program focuses on strengthening community engagement, providing residents with the tools and training to effectively respond to emergencies, and collaborating with local organizations to improve overall preparedness. It also ensures compliance with federal and state mandates by revising emergency plans and training City staff and elected officials in FEMA certifications and emergency operations. Through these efforts, the program enhances the City's and residents' ability to prepare for and respond to emergencies.

### II. Prior Budget Accomplishments

- **Interagency Collaboration:** The City strengthened interagency relationships by actively participating in regular coordination meetings with the Santa Barbara County Office of Emergency Management (OEM). In addition, strong partnerships were established or enhanced with key agencies, including CAL OES, the Summerland Fire District, the American Red Cross, and the regional CERT Collaborative.
- **CERT Program Relaunch:** In collaboration with the Summerland Fire District, the City worked to reestablish the Community Emergency Response Team (CERT) program in Carpinteria. This included completing the program application, securing a training venue, and coordinating with the regional CERT leadership to finalize logistics. The training was successfully offered from May to July 2025 for the first time in several years.
- **Execution of a Memorandum of Agreement** between the City of Carpinteria and the Santa Barbara County Office of Emergency Management regarding the activation of the ReadySBC alert system and Genasys EVAC, emergency zone mapping solution.
- **Emergency Shelter Training:** In partnership with the American Red Cross, the City hosted Emergency Shelter Training to improve preparedness for shelter operations during emergencies.
- **EOC Training Planning:** The City initiated coordination with the Santa Barbara County OEM and Summerland Fire District to plan for future Emergency Operations Center (EOC) training sessions, further strengthening operational preparedness.
- **Staff ICS Training Compliance:** Progress was made toward achieving full staff compliance with FEMA's ICS 100 and ICS 700 training requirements, enhancing internal readiness and response capacity.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 151 - Emergency Preparedness</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ -	\$ 10,000	\$ -	\$ -	\$ -
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 85,497	\$ 99,920	\$ 99,950	\$ 57,950	\$ 61,100
52 - Professional Services	-	-	-	25,000	25,000
53 - Contract Services	12,689	14,000	4,000	-	-
54 - Utilities	858	900	900	900	900
55 - Other Operating Expenses	948	14,450	14,450	11,100	11,100
<b>Expenditure Total:</b>	<b>\$ 99,993</b>	<b>\$ 129,270</b>	<b>\$ 119,300</b>	<b>\$ 94,950</b>	<b>\$ 98,100</b>

### IV. Expenditure Summary

The Emergency Preparedness Program expenditures reflect costs associated with community preparedness and response education; trainings, exercises and drills; and enhancing disaster response capabilities at City Hall and the City's Emergency Operations Center. The City also seeks grants to support this program.

#### Personnel

The City Manager serves as the Director of Emergency Services with support from the Program Manager. Additionally, the Program Manager assists with critical employee disaster preparedness and response trainings and drills.

#### Operating Expenses

Other operational costs associated with this program are primarily related to emergency planning, training and educational outreach that involve materials and supplies; meetings and travel; and membership dues.

#### Contract Services

As part of this work plan, a key project under contract services will be the development and update of the City's Emergency Operations Plan (EOP). The City will work closely with a contractor to support the editing and finalization of the EOP to ensure it reflects current needs and best practices. In addition to the EOP, the contract services budget also includes funding for community disaster preparedness education materials; annual emergency preparedness trainings, exercises, and drills; Community Emergency Response Team (CERT) trainings and field exercises; and the procurement of materials to strengthen disaster response capabilities at City Hall and the City's Emergency Operations Center.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
<b>Council Goal #1:</b> Enhance Public Outreach, Education, and Transparency	
Goals, Objectives, and Performance Measures	
<p><b>1. Goal:</b> Strengthen community outreach and engagement to enhance emergency preparedness and resilience.</p> <p><b>1.1. Objective:</b> Develop, translate, and print City of Carpinteria emergency preparedness materials that align with ReadySBC messaging.</p> <p><b>1.1.1 Performance Measure:</b> Develop, translate, and print City of Carpinteria emergency preparedness materials that align with Ready SBC messaging by Q4, FY26.</p> <p><b>1.2. Objective:</b> Conduct emergency preparedness through a combination of digital and in-person efforts.</p> <p><b>1.2.1 Performance Measure:</b> Outreach to at least 500 Carpinteria residents and businesses, ensuring that at least 30% of those reached are Spanish speakers, in alignment with the City's demographic composition by Q4, FY26.</p> <p><b>1.3. Objective:</b> Coordinate logistics and outreach efforts for LISTOS and CERT trainings.</p> <p><b>1.3.1 Performance Measure:</b> Facilitate at least one BASIC CERT training and one Spanish LISTOS training per fiscal year.</p>	
AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
<b>Council Goal #1:</b> Enhance Public Outreach, Education, and Transparency	
Goals, Objectives, and Performance Measures	
<p><b>1. Goal:</b> Develop and update emergency response plans and coordinate staff training.</p> <p><b>1.1. Objective:</b> Review existing emergency plans, identify critical gaps or outdated sections, prioritize necessary updates, and create new plans as necessary to ensure comprehensive emergency preparedness and compliance.</p> <p><b>1.1.1 Performance Measure:</b> Review and complete the City's Emergency Operations Handbook by Q2, FY 26. Develop and integrate an employee notification and reporting plan into the City's Emergency Operations Plan by Q2, FY26.</p> <p><b>1.2. Objective:</b> Ensure staff preparedness for disaster shelter operations.</p>	

**1.2.1. Performance Measures:** Host at least one annual Shelter Training in partnership with the American Red Cross each fiscal year.

**1.3. Objective:** Ensure staff preparedness for disaster shelter operations.

**1.3.1. Performance Measures:** Host at least one annual Shelter Training in partnership with the American Red Cross each fiscal year.

#### **AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**Council Goal #3:** Enhance Quality of Life for Residents

#### **Goals, Objectives, and Performance Measures**

**1. Goal:** Coordinate staff training in compliance with emergency response plans.

**1.1. Objective:** Collaborate with the Human Resources team to establish a framework for emergency preparedness and response training for staff.

**1.1.1. Performance Measure:** Annually track the percentage of staff trained in AED, CRP, and other protocols each fiscal year.

**1.2. Objective:** All staff participate in one City-wide emergency exercise.

**1.2.1. Performance Measure:** Conduct at least one City-wide Emergency Operations Center (EOC) training annually to enhance staff readiness, reinforce roles and responsibilities, and ensure effective coordination during emergency response operations each fiscal year.

**1.3. Objective:** All staff and elected officials to complete the required emergency training.

**1.3.1. Performance Measure:** Ensure compliance with ICS100 and 700, and EOC General and Section training for all City staff and elected officials by Q2, FY 26. New staff and elected officials must complete the required training within six months of their start date.

## Program: Communications and Community

Department: General Government

Funding Source(s): General, PBIA, and PEG Fee Funds

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### I. Program Summary

The City's Communication and Community Promotions Program aims to improve public access, inclusivity, and transparency through targeted outreach strategies, enhanced communication tools, and strengthened community partnerships. Grounded in City Council priorities, legal mandates such as the Dymally-Alatorre Bilingual Services Act (California Government Code § 7290–7299.8), and best practices in public communication, this initiative supports meaningful participation for all residents, especially those with limited English proficiency and historically underrepresented communities.

Key goals of the program include:

- Enhancing civic engagement and accessibility through bilingual outreach materials and ensuring equitable access to civic information.
- Improving communication strategies by developing a comprehensive Communications Strategy that promotes two-way dialogue, inclusion, and responsiveness to community needs.
- Strengthening partnerships with Latino-focused nonprofit organizations to co-develop culturally relevant outreach programs and expand awareness of city services.
- Advancing data-driven outreach by implementing integrated tracking systems and feedback mechanisms to continuously evaluate and improve engagement practices.
- Fostering professional development among communications staff to stay current with evolving best practices and emerging communication technologies.
- Promoting civic transparency through high-visibility events such as the annual State of the City, ensuring residents understand City priorities, accomplishments, and opportunities for involvement.
- Enhancing the City's Volunteer Program by modernizing training materials, improving communication with volunteers, and establishing recognition systems that celebrate volunteer contributions.

Through this coordinated, metrics-driven approach, the City is committed to creating a more inclusive, informed, and engaged community where all residents can meaningfully participate in civic engagement opportunities.

## II. Prior Budget Accomplishments

- **Improved Multilingual Accessibility:** In an effort to better serve Carpinteria's diverse community, the City streamlined its phone tree system to enhance user experience and responsiveness. A major improvement included the redirection of all Spanish-language inquiries directly to the bilingual Program Manager, significantly reducing wait times and improving service delivery to Spanish-speaking residents.
- **Community Collaboration and Inclusion:** The City continued to strengthen relationships with local Spanish-speaking organizations, including LISTOS California, the CERT Collaborative, and other community-based groups. These partnerships supported culturally responsive outreach and improved engagement with underserved populations.
- **City Branding and Style Guide Development:** To ensure consistent and professional communication across all platforms, the City drafted a comprehensive branding and style guide. The guide outlines official colors, visual elements, and formatting standards for both digital and print materials, promoting a unified identity across all public-facing communications.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 161 - Communication &amp; Community Promotions</b>					
<b>Revenue</b>					
41 - Taxes	\$ 34,365	\$ 33,000	\$ 33,000	\$ 30,000	\$ 30,000
44 - Fines & Forfeitures	1,396	1,200	1,200	400	400
46 - Interest	2,991	1,300	1,300	600	600
47 - Special Assessments	12,772	15,000	15,000	15,500	15,500
48 - Miscellaneous Revenue	3,701	18,100	18,100	10,000	10,000
<b>Revenue Total:</b>	<b>\$ 55,225</b>	<b>\$ 68,600</b>	<b>\$ 68,600</b>	<b>\$ 56,500</b>	<b>\$ 56,500</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 77,833	\$ 104,450	\$ 104,450	\$ 87,100	\$ 91,800
52 - Professional Services	130,934	159,100	159,100	197,500	188,500
53 - Contract Services	18,032	37,200	37,200	32,200	82,200
55 - Other Operating Expenses	6,481	22,850	22,850	29,600	26,600
57 - Capital Outlay	32,369	-	-	-	-
<b>Expenditure Total:</b>	<b>\$ 265,648</b>	<b>\$ 323,600</b>	<b>\$ 323,600</b>	<b>\$ 346,400</b>	<b>\$ 389,100</b>

## IV. Expenditure Summary

### Personnel:

The Program Manager is responsible for engaging, supporting, and recognizing volunteers across all City programs. This role involves identifying meaningful and innovative volunteer opportunities, overseeing and tracking volunteer participation, and ensuring volunteers are acknowledged and visible within the community. The Program Manager also develops and delivers volunteer training, and implements effective strategies to keep volunteers informed and connected to City initiatives. In addition to overseeing the City's General Volunteer



Program, the Program Manager directly manages one specialized volunteer program, the HOST program.

The Program Manager also serves as the City's Public Information Officer, supporting communication efforts through the development and dissemination of press releases, digital content, and in-person outreach. This includes managing public messaging, enhancing community engagement, and ensuring consistent and effective communication across platforms.

### **Operating Expenses**

This category includes funding for a comprehensive update of the City's website to ensure continued public access to City government and community information. It also includes an allocation from a Cox Communications Public, Education, and Government (PEG) grant to support equipment, maintenance, and operations for the City's Government Access Television (GATV) channel. Additionally, the Printing and Advertising appropriation covers costs associated with the design, production, and distribution of City informational materials, such as brochures and promotional flyers. This also includes printing and advertising expenses related to the Volunteer Services program, including the HOST program. The Meetings and Travel appropriation provides funding for volunteer recognition events, including associated expenses such as awards and supplies. The Supplies and Materials allocation supports the operational needs of both the General Volunteer Services program and the HOST program, ensuring volunteers are properly equipped and supported in their roles.

### **Contract Services**

Communication and Community Promotion: Contract services funding is used to support marketing and outreach efforts that enhance the City's communication and engagement with the community. These services supplement Public Information efforts, particularly in maintaining an active and consistent presence on social media platforms and other digital channels. Contracted support helps expand the reach of City messaging, ensures timely and professional content delivery, and allows the Program Manager to focus on high-level strategy, community engagement, and coordination of volunteer programs while still actively contributing to and monitoring digital outreach efforts.

GATV Production Coordinator Contract: Oversees the production of broadcasting and taping of government meetings, special events, and programs to effectively provide the community with timely information. Also, as needed, operates video production equipment for transmitting and taping of programming over the City's Government Access Television (GATV) Channel 21, including gavel-to-gavel coverage of local government meetings. Primarily responsible for in-house video productions, special events, and public service announcements. Also, responsible for training the GATV Production Assistant.

GATV Production Assistant Contract: Operates video production equipment for transmitting and taping of programming over the City's Government Access Television (GATV) Channel 21, including gavel-to-gavel coverage of local government meetings, taping of special events, and public service announcements.

## V. Goals, Objectives, and Performance Measures

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**Council Goal #1:** Enhance Public Outreach, Education, and Transparency

### Goals, Objectives, and Performance Measures

- 1 Goal:** Strengthen inclusive and transparent communication between the City and its diverse communities.
  - 1.1 Objective:** Develop, present, and implement a comprehensive Communications Strategy that focuses on enhancing outreach strategies, building meaningful partnerships, improving communication policies, and using data-driven tools to increase engagement, responsiveness, and trust.
    - 1.1.1. Performance Measure:** Develop, present, and implement a Communications Strategy by Q2, FY26.
  - 1.2. Objective:** Increase the effectiveness and inclusivity of communication between the City and its Spanish-speaking and Latino populations.
    - 1.2.1. Performance Measure:** Develop and implement at least one joint outreach program or event annually in partnership with Latino community organizations to promote city services and resources, ensuring that 100% of public outreach efforts are conducted in Spanish each fiscal year.
  - 1.3. Objective:** Enhance the tracking and reporting systems for both digital and in-person engagement efforts.
    - 1.3.1. Performance Measure:** Design and implement a unified tracking system for both digital and in-person engagement activities by Q2, FY26.
  - 1.4. Objective:** Promote transparency and civic engagement by supporting a local State of the City event to increase public awareness of City initiatives.
    - 1.4.1. Performance Measure:** Plan and execute a City-hosted State of the City local event, adapting and sharing key messages and materials from the Chamber event to ensure accessibility for residents each fiscal year.
  - 1.5 Objective:** Support the Mayor, Council, and City leadership in effectively communicating key accomplishments, priorities, and services through coordinated planning, messaging, and event execution for the State of the City.
    - 1.5.1. Performance Measure:** Collaborate with the Mayor to develop and refine the Chamber State of the City speech annually, providing speaking support, presentation materials, and digital assets as needed each fiscal year.

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Goal #1:** Enhance Public Outreach, Education, and Transparency

**Goals, Objectives, and Performance Measures**

**2. Goal:** Enhance the City Volunteer Program.

**2.1. Objective:** Enhance volunteer materials and training.

**2.1.1. Performance Measure:** Consolidate and update the volunteer handbook to ensure it aligns with current program standards and includes updated policies by Q2, FY26.

**2.2. Objective:** Recognize volunteer contributions.

**2.2.1. Performance Measure:** Organize and host an annual volunteer recognition event in collaboration with other city departments that engage volunteers, to celebrate and acknowledge volunteer contributions each fiscal year.

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**Council Goal #1:** Enhance Public Outreach, Education, and Transparency

**Goals, Objectives, and Performance Measures**

**1 Goal:** Support and coordinate Visitor Center Kiosk operations.

**1.1 Objective:** Ensure the smooth operation of the Visitor Center Kiosk on Linden Avenue from Memorial Day to Labor Day by coordinating general and steering meetings, providing ongoing training, updating materials, maintaining cleanliness, and supporting volunteers who deliver valuable information to tourists, visitors, and residents.

**1.1.1 Performance Measures:**

- Hold at least one general or steering meeting each month during the operating season (May- September)
- Update kiosk materials with accurate and relevant information by May of each year.
- Provide training for all new and returning volunteers by May of each year.
- Collect feedback from volunteers to improve kiosk operations by September of each year.

## Program: Economic Vitality

Department: General Government

Funding Source(s): General Fund

### I. Program Summary

The City's Economic Vitality program seeks to support and promote economic growth in Carpinteria and includes the activities of all City Departments. The overarching purpose of the program is to help establish and maintain a vital local economy with successful businesses that meet the needs of both residents and visitors. Working through the City's Economic Vitality Committee, this program will explore initiatives related to tourism, business retention, and support for the growth of local businesses. These efforts support local services by generating local government revenues through retail and business-to-business sales tax, transient occupancy tax, and area employment opportunities.

### II. Prior Budget Accomplishments

- Restarted the Economic Vitality Committee and held a kickoff meeting on April 17, 2025.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 162 - Economic Vitality</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ 1,493	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
<b>Revenue Total:</b>	<b>\$ 1,493</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 15,946	\$ 24,800	\$ 24,800	\$ -	\$ -
52 - Professional Services	-	-	-	-	-
53 - Contract Services	829	1,000	1,000	1,000	1,000
56 - Non-Operating Expenses	30,706	31,000	31,000	15,500	15,500
<b>Expenditure Total:</b>	<b>\$ 47,481</b>	<b>\$ 56,800</b>	<b>\$ 56,800</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>

### IV. Expenditure Summary

The majority of the budgeted funds for this category are going to the City of Carpinteria's Parklet Program, a strategic initiative designed to enhance the economic vitality and community vibrancy of our downtown core. Originally launched as a temporary measure during the pandemic, the program has proven to be a highly successful model for activating public spaces. It allows for the conversion of select on-street parking stalls into outdoor public seating and dining areas, effectively extending the sidewalk and creating new opportunities for commercial and community engagement. The program has now transitioned towards a permanent, permit-based system for eligible businesses within the downtown "T" district.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Reinvigorate the City’s commitment to fostering economic vitality through a more active and strategically focused Economic Vitality Committee.</p> <p><b>1.1. Objective:</b> Clarify the mission, vision, and roles of the Economic Vitality Committee to guide its efforts in promoting a vibrant and resilient local economy.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Conduct a benchmarking review of Economic Vitality Committee resolutions, missions, and structures from at least five peer cities and present findings to the Committee by Q1, FY 26.</li> <li>• Facilitate a committee workshop to develop and recommend a draft mission, vision, and role statement for the Committee by Q2, FY 26.</li> <li>• Prepare and present an updated Economic Vitality Committee Resolution to the City Council for adoption by Q3, FY 26.</li> <li>• Adopt a 2-year Economic Vitality Committee Work Plan aligned with City Council Goals and the City’s Strategic Plan, with a focus on promoting a healthy and sustainable local economy by Q4, FY 26</li> </ul>

# Program: Community Services Support

Department: General Government

## I. Program Summary

The City of Carpinteria provides financial assistance, through contract service agreements, memorandums of understanding (MOUs), and grant agreements, to various organizations that have demonstrated, in the view of the City Council, the ability to fulfill a community need and complement City services. A variety of local and regional organizations receive annual appropriations through the budget.

## II. Prior Budget Accomplishments

- Revisited and streamlined the Community Services Grant Program.
- Enhanced communication between the City, grant awardees, and applicants.
- Supported crucial social services organizations, including the County of Santa Barbara Department of Social Services and Community.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 163 - Community Service Support</b>					
<b>Expenditure</b>					
56 - Non-Operating Expenses	\$ 167,785	\$ 168,050	\$ 168,050	\$ 169,000	\$ 169,000
<b>Expenditure Total:</b>	<b>\$ 167,785</b>	<b>\$ 168,050</b>	<b>\$ 168,050</b>	<b>\$ 169,000</b>	<b>\$ 169,000</b>

## IV. Expenditure Summary

### Community Services Support Grants

The Community Services Support program upholds the Community Services Support Grants (CSSG) program, which was officially formed in 2005. This year, \$150,000 is budgeted for CSSG funding, which is meant to help Santa Barbara County non-profits help Carpinteria residents.

### Contracts & Agreements

The City of Carpinteria provides financial assistance outside of the grant program that supports Carpinteria residents. \$13,500 is currently budgeted for community service support in this category.



## V. Goals, Objectives, and Performance Measures

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**City Council Primary Goal #1:** Enhance Public Outreach, Education, and Transparency

### Goals, Objectives, and Performance Measures

**1. Goal:** Enhance partnerships with community organizations.

**1.1. Objective:** Build a stronger connection with non-profits, especially through the Community Services Support Grants program.

**1.1.1. Performance Measures:**

- Create a log of all Carpinteria non-profits with relevant contact information by Q4, FY 26.
- Host one community-wide non-profit meetup per fiscal year.

**1.2. Objective:** Fulfill current contracts and agreements with community service-based contracts and agreements, and engage with non-profits assisting the Spanish-speaking community.

**1.2.1. Performance Measures:**

- Build stronger partnerships with the Santa Barbara 2-1-1 hotline and other essential community services.
- Identify and engage with non-profits that have an emphasis on helping the Latino population.

# Program: Law Enforcement

Department: General Government

Funding Source(s): General Fund, Measure X

## I. Program Summary

Police functions in the City are provided through a law enforcement services contract by the Santa Barbara County Sheriff's Office (SBCSO). Law enforcement-related mental health services are provided through a contract with Santa Barbara County Behavioral Wellness (SBCBW).

The Primary mission of law enforcement is to protect life and property and to respond promptly to citizen requests for assistance. SBCBW provides Mobile Crisis Response Teams 24 hours a day, 7 days a week, 365 days a year, to provide support for mental health and substance use crises. The teams provide rapid response, individual assessment, and community-based stabilization for people experiencing a behavioral health crisis.

## II. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 171 - Law Enforcement</b>					
<b>Revenue</b>					
41 - Taxes	\$ 90,859	\$ 91,000	\$ 91,000	\$ 92,800	\$ 92,800
43 - Intergovernmental	186,159	195,000	195,000	175,000	175,000
<b>Revenue Total:</b>	<b>\$ 277,018</b>	<b>\$ 286,000</b>	<b>\$ 286,000</b>	<b>\$ 267,800</b>	<b>\$ 267,800</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 309,724	\$ 496,700	\$ 496,700	\$ 509,400	\$ 511,000
52 - Professional Services	6,082,192	6,253,900	6,252,900	6,592,450	6,985,800
<b>Expenditure Total:</b>	<b>\$ 6,391,915</b>	<b>\$ 6,750,600</b>	<b>\$ 6,749,600</b>	<b>\$ 7,101,850</b>	<b>\$ 7,496,800</b>

## III. Expenditure Summary

This allocation provides annual funding for the City's contractual partnership with the SBCSO to deliver comprehensive law enforcement services, including 24/7 patrol, investigations, and traffic enforcement. This agreement ensures public safety, giving the City access to the Sheriff's extensive and specialized resources to maintain a high quality of life for our residents, businesses, and visitors. In addition, this year's program budget includes funding, beyond the base-level Sheriff's contract, for targeted efforts related to e-bike safety and support at City special events. Community engagement events such as Coffee with a Cop are included as part of the base-level contract.

# Program: Racial Equity and Social Justice

Department: General Government

Funding Source(s): Measure X

## I. Program Summary

The purpose of this program is to ensure that City services, programs, and policies are responsive to the needs of all residents. This includes recognizing and respecting the broad range of backgrounds, perspectives, and experiences that make up the Carpinteria community. The Program supports inclusive decision-making by ensuring that residents, stakeholders, and employees have equitable opportunities to participate in civic processes and access City resources. It also promotes fair and effective governance by providing training and tools for staff and leadership to identify and address barriers to service delivery and community engagement. This work is rooted in the City Council's adopted Resolution No. 5981, which encourages practices that strengthen public trust, enhance community safety, and foster partnerships with local businesses, nonprofits, and civic organizations.

## II. Prior Budget Accomplishments

- The City's Diversity, Equity, and Inclusion (DEI) consultant, Equity Praxis Group (EPG) met with the City's internal Equity Team to review and prioritize the actions and strategies outlined in the draft Strategic Equity Plan.
- Received presentation from EPG and reviewed draft Strategic Equity Plan; internal Equity Team provided feedback to EPG.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 181 - Racial Equity</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 21,366	\$ 25,370	\$ 25,400	\$ -	\$ -
52 - Professional Services	29,028	58,100	29,050	29,000	-
54 - Utilities	264	-	-	-	-
<b>Expenditure Total:</b>	<b>\$ 50,657</b>	<b>\$ 83,470</b>	<b>\$ 54,450</b>	<b>\$ 29,000</b>	<b>\$ -</b>

## IV. Expenditure Summary

Program expenditures for the program include consultant services and allocation of staff time for the primary position responsible for program administration.

**V. Goals, Objectives, and Performance Measures****AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #3:** Enhance Quality of Life for Residents / City Council Resolution No. 5981

**Goals, Objectives, and Performance Measures**

1. **Goal:** Ensure that City services, programs, and policies are responsive to the needs of all residents.
  - 1.1. **Objective:** Receive the final report from Equity Praxis based on the community listening session.
    - 1.1.1. **Performance Measures:**
      - Receipt of report by Q1, FY 26.
2. **Goal:** Promote fair and effective governance.
  - 2.1. **Objective:** Complete DEI audit to identify staff training needs and to develop an ongoing staff training plan.
    - 2.1.1. **Performance Measures:**
      - City organization DEI audit by Q2, FY 26.
      - Targeted staff training as identified in the DEI audit by Q2, FY 26.
      - Receipt of ongoing staff training plan by Q2, FY 26.

# Administrative Services Department

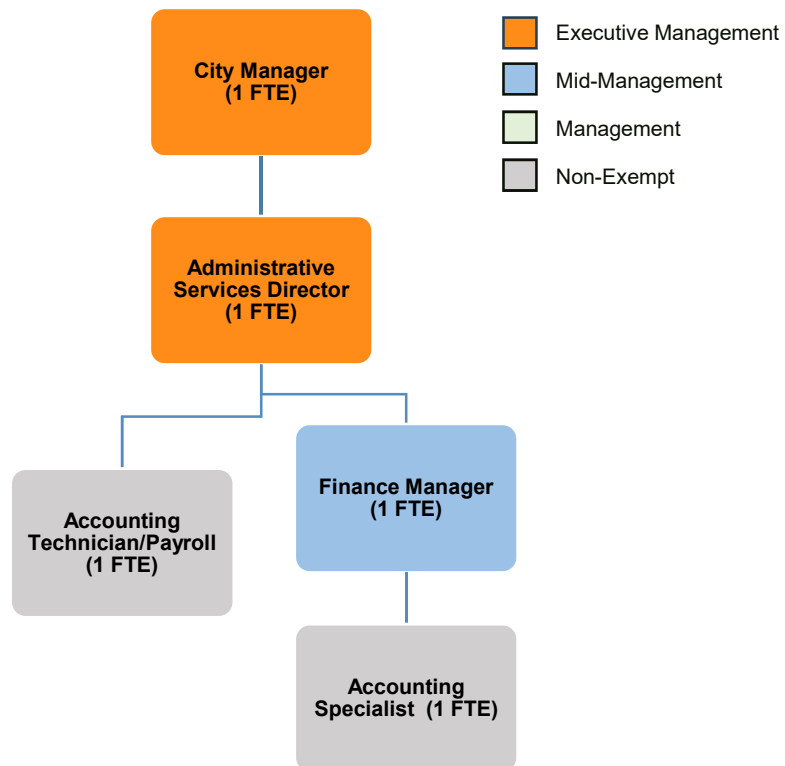
## I. Mission Statement

The Administrative Services Department will safeguard City assets and ensure the City's long-term financial health using sound fiscal management practices and applying City financial policies. The Department will also ensure that City Hall facilities are maintained in a manner that supports the provision of superior services to the community.

## II. Department Description

The Administrative Services Department is responsible for managing the financial and operational backbone of the City. It ensures the efficient handling of financial transactions, budgeting, payroll, and auditing, safeguarding the City's financial integrity and assets. The department also oversees central services such as phone operations and purchasing, ensuring streamlined internal operations. Additionally, it manages the City's technological infrastructure through troubleshooting, data security, backups, and website maintenance. By providing accurate financial reporting, maintaining communication systems, and supporting technological needs, the Administrative Services Department ensures the City functions smoothly and efficiently.

## III. Department Organizational Chart



## IV. Personnel Allocations

<b>Program</b>	<b>Account</b>	<b>Accounting Specialist</b>	<b>Administrative Services Director</b>
Financial Management Services	101-201	70%	70%
Central Services	101-211	15%	15%
Management Informational Services	101-221	15%	15%

<b>Program</b>	<b>Account</b>	<b>Accounting Technician</b>	<b>Finance Manager</b>
Financial Management Services	101-201	70%	70%
Central Services	101-211	15%	15%
Management Informational Services	101-221	15%	15%



## Program: Financial Management Services

Department: Administrative Services

Funding Source(s): General Fund

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### I. Program Summary

The Administrative Services Department supports effective governance by providing accurate financial information, ensuring compliance with legal and contractual obligations, and promoting transparent, sustainable financial management. The program encompasses six core functions, which fall under two overarching roles: (1) Providing information to support effective management, and (2) Ensuring compliance with mandates from governmental entities, grantors, and contractual agreements.

#### Accounting

This function encompasses accounts payable, accounts receivable, and treasury management. It ensures the accurate, timely recording of financial transactions; safeguards City assets through strong internal controls; and manages the City's cash flow. Accounting provides essential financial data used across all other financial service areas and supports both operational decision-making and external reporting.

#### Auditing

Auditing ensures compliance with a variety of legal and funding requirements. Independent audits are conducted annually in accordance with government codes, debt covenants, and grant conditions. These include audits of the City's Annual Comprehensive Financial Report (ACFR), Measure A, Local Transportation funds, and periodic state audits of Gas Tax funds. Staff must remain current with changing accounting standards, respond to audit requests, and adapt internal systems to support efficient and effective audit processes.

#### Payroll

The payroll function ensures that City employees are paid accurately and on time, in accordance with applicable laws, collective bargaining agreements, and Council-authorized compensation structures. This function also ensures proper reporting to retirement systems and federal tax authorities. Close coordination with Human Resources supports compliance with labor regulations and promotes operational efficiency.

#### Budgeting

The City prepares a two-year budget supported by a five-year financial forecast. This includes a performance-based program budget and a traditional line-item budget to ensure fiscal responsibility and transparency. The mid-year review evaluates financial performance and identifies necessary adjustments within the current year, while the mid-cycle review provides an opportunity to reallocate resources or realign priorities for the second year of the biennium.

## Financial Reporting

This function delivers timely, accurate financial reports for internal decision-making and external compliance. Reports are provided to the City Council, advisory bodies, and regulatory agencies at required intervals. Mid-year and mid-cycle reporting ensures that financial status is clearly communicated, variances are addressed, and Council goals remain financially supported.

## General Administration

General administrative duties include participation in Council and staff meetings, internal coordination, professional development, policy research, and public inquiries. This function also supports the preparation of the two-year budget, the implementation of financial strategies, and performance tracking across the two-year cycle. Mid-year and mid-cycle evaluations help guide departmental improvements and staffing adjustments.

## II. Prior Budget Accomplishments

- Annual Budget and Award
- Successfully completed Annual Audit
- Annual Comprehensive Financial Report (ACFR) and award
- Various State Controller Reports

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 201 - Financial Management Services</b>					
<b>Revenue</b>					
42 - Licenses & Permits	\$ 12,552	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
44 - Fines & Forfeitures	11,857	7,500	10,000	9,000	9,000
45 - Charges for Services	15,595	30,000	30,000	30,000	30,000
<b>Revenue Total:</b>	<b>\$ 40,004</b>	<b>\$ 47,500</b>	<b>\$ 50,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 398,205	\$ 488,500	\$ 488,500	\$ 544,600	\$ 572,150
52 - Professional Services	121,178	119,100	119,100	125,450	152,500
53 - Contract Services	1,251	1,500	1,500	1,250	1,250
55 - Other Operating Expenses	9,498	17,300	18,000	17,250	17,250
<b>Expenditure Total:</b>	<b>\$ 530,132</b>	<b>\$ 626,400</b>	<b>\$ 627,100</b>	<b>\$ 688,550</b>	<b>\$ 743,150</b>

## IV. Expenditure Summary

### Personnel

This program funds 70% of the personnel costs for the Administrative Services Director, Finance Manager, Accounting Technician, and Accounting Specialist positions. The remaining 30% of these positions' costs are allocated to the Management Information Services and Central Services programs, reflecting shared responsibilities across multiple administrative functions.

### Professional Services

Professional services support essential external financial operations and regulatory compliance. These include:

- Annual financial audit conducted by an independent certified public accounting firm;
- Credit card processing fees associated with City transactions;
- Preparation of actuarial valuations and reporting for GASB 75 (Other Post-Employment Benefits) and GASB 68 (pension obligations);
- Business license and transient occupancy tax (TOT) administration services provided by HdL Companies, including application processing, renewal management, data reporting, and customer support;
- Other professional services related to financial reporting, compliance, and implementation of accounting standards.

### Operating Expenses

- Operating expenses include membership dues for professional organizations such as the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association (GFOA). These funds also support travel, registration, and related expenses for staff participation in trainings, workshops, and conferences to maintain professional certifications and stay current with evolving public finance practices.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #2:</b> Maintain a Small Beachside Town</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Strengthen financial planning to support long-term sustainability.</p> <p><b>1.1. Objective:</b> Update the Five-Year Financial Plan (FY 2027–2032).</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Select and execute a contract with a qualified financial planning consultant by Q2, FY 2027.</li> <li>• City Council adoption of Five-Year Financial Plan by Q3, FY 27.</li> </ul>
AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Invest in City staff and organizational excellence.</p> <p><b>1.1. Objective:</b> Promote Professional Development and Knowledge Sharing.</p> <p><b>1.1.1. Performance Measures:</b></p>

- Admin Services staff to attend at least one professional training or conference annually (e.g., CSMFO, GFOA, CalPERS, GASB webinars by Q4 of each fiscal year.

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

**Goals, Objectives, and Performance Measures**

- 1. Goal:** Ensure timely grant reimbursement requests.
  - 1.1.Objective:** Develop and implement a comprehensive Grant Management Policy outlining roles, responsibilities, and timelines.
    - 1.1.1. Performance Measures:**
      - City Council adoption of Grant Management Policy by Q4, FY 26.

# Program: Central Services

Department: Administrative Services

Funding Source(s): General Fund, Library Fund, Street Lighting Fund, ROW Fund, AB939 Solid Waste Fund

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## I. Program Summary

This program supports the General Government function and provides centralized services that enable efficient operations across City departments. It comprises the following core activities.

### Personnel Services

Covers staffing costs for Management Assistant, Management Interns, and portions of the Administrative Services staff whose responsibilities contribute directly to the operations and goals of the Central Services program.

### Vehicle Operations & Maintenance

Manages fuel usage, routine maintenance, and repair services for City Hall-assigned vehicles to ensure their reliability and availability.

### Phone Operations

Provides centralized phone support, including receptionist services and management of the City's voicemail system, to facilitate timely communication and excellent customer service.

### Purchasing

Coordinates the central procurement of general office supplies and equipment. Specialized departmental purchases are handled by individual departments.

## II. Prior Budget Accomplishments

- Developed and implemented the City's Purchasing Policy, establishing standardized procedures to ensure transparency and fiscal responsibility in procurement practices.
- Developed and implemented a City Credit Card Policy to strengthen internal controls and purchasing accountability.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 211 - Central Services</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 136,399	\$ 122,350	\$ 122,350	\$ 146,550	\$ 153,900
53 - Contract Services	1,197	750	750	750	750
54 - Utilities	417,606	652,450	643,300	348,000	363,550
55 - Other Operating Expenses	68,481	51,550	49,900	51,000	51,000
57 - Capital Outlay	25,888	3,000	3,000	-	-
<b>Expenditure Total:</b>	<b>\$ 649,571</b>	<b>\$ 830,100</b>	<b>\$ 819,300</b>	<b>\$ 546,300</b>	<b>\$ 569,200</b>

### IV. Expenditure Summary

#### Personnel

Reflects the allocation of staffing costs for Management Assistant, Management Interns, and select Administrative Services staff based on their support of centralized service delivery.

#### Utilities

Includes utility costs for operations at City Hall, the City Library, traffic signals, and street lights, covering electricity, gas, water, sewer, and phone services.

#### Operating Expenses

Covers ongoing maintenance agreements for shared office equipment (e.g., photocopiers), postage, City Hall vehicle expenses, and general office supplies and materials.

### V. Goals, Objectives, and Performance Measures

<b>AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)</b>
<b>City Council Primary Goal #4:</b> Maintain the Fiscal Sustainability of the City
<b>Goals, Objectives, and Performance Measures</b>
<b>1. Goal:</b> Ensure efficient operations of the City. <b>1.1. Objective:</b> Develop standard operating procedures to improve internal customer service and reduce external processing times. <b>1.1.1. Performance Measures:</b> <ul style="list-style-type: none"> <li>Identify, improve, and implement at least two new or updated processes and procedures to streamline financial and administrative tasks by Q4 of each fiscal year.</li> </ul>



# Program: Management Information

Department: Administrative Services

Funding Source(s): General Fund, Library Fund, and Recreation Fund

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## I. Program Summary

This program supports five key activities that ensure the City's technology infrastructure is dependable, secure, and responsive. It delivers high-quality IT services across multiple facilities, including City Hall, the Library, and the Community Pool. These services are crucial to the effective operation of internal systems and the delivery of public services.

### Troubleshooting

Provides timely resolution of user-reported issues, including file location and recovery, printing problems, and file sharing difficulties. The goal is to minimize downtime and maintain user productivity.

### Backup and Security

Safeguards critical City data through secure file backup and restoration processes. Manages user access rights, conducts routine virus scans, and maintains updated antivirus definitions to ensure robust system security.

### Website maintenance

Oversees regular monitoring and content updates of the City's website to enhance usability and provide accurate, timely information for the public.

### Training and Instruction

Delivers training and technical guidance to staff to improve proficiency and confidence in using IT tools and systems, ultimately increasing efficiency and service quality.

## II. Prior Budget Accomplishments

- Maintained essential hardware and software systems to ensure continuous and stable operations across City facilities.
- Responded effectively to user support needs, minimizing disruptions to daily functions.
- Continued regular data backups and system security updates.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 221 - Management Information Services</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ -	\$ 26,000	\$ 30,000	\$ 23,000	\$ 23,000
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 30,000</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 85,164	\$ 104,800	\$ 104,050	\$ 116,950	\$ 123,050
52 - Professional Services	77,718	115,450	106,100	127,350	116,200
53 - Contract Services	113,395	174,700	140,200	225,150	274,550
55 - Other Operating Expenses	21,540	14,000	14,000	27,500	27,500
<b>Expenditure Total:</b>	<b>\$ 297,817</b>	<b>\$ 408,950</b>	<b>\$ 364,350</b>	<b>\$ 496,950</b>	<b>\$ 541,300</b>

### IV. Expenditure Summary

#### Personnel Services

This program allocates 15% of the total personnel costs for the Administrative Services department staff. These costs reflect staff time dedicated to IT support, system maintenance, and related technology functions across City facilities.

#### Professional Services

This category includes contracted technical support for the City's computer network, government access television (GATV), and phone systems. It also covers the ongoing contract for maintenance and updates to the City's website.

#### Contract Services

Contract Services includes subscription-based software used by all City departments. This ensures that departments have access to up-to-date applications necessary for productivity, communication, and service delivery.

#### Operating Expenses

Operating costs cover the replacement of workstations in accordance with the City's annual technology replacement schedule. Priority is given based on the age and condition of the equipment. Additional expenses include the purchase of essential computer supplies such as keyboards, mice, printers, and other peripheral devices.

**V. Goals, Objectives, and Performance Measures****AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City.

**Goals, Objectives, and Performance Measures**

1. **Goal:** Ensure efficient operations of the City.

1.1. **Objective:** Complete Office 365 Migration.

1.1.1. **Performance Measures:**

- Initiate Office 365 migration by Q1, FY 26.
- Complete full migration of all City users and data to the Office 365 environment by Q4, FY 26.
- Conduct post-migration training for staff on key Office 365 tools by Q1, FY 27.
- Achieve 100% decommissioning of legacy systems impacted by migration by Q4, FY 27.



# Community Development Department

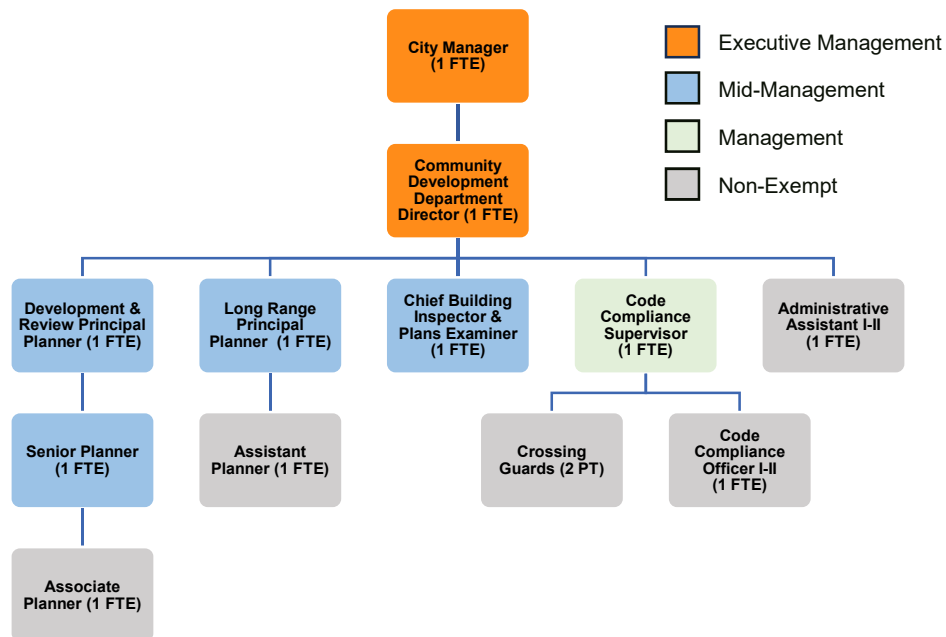
## I. Mission Statement

The Community Development Department will provide proactive customer service to ensure that the physical development of the community enhances Carpinteria's small beach town character. In partnership with the community, the Department will promote a high quality of life by consistently and fairly enforcing regulations to preserve neighborhoods, achieve well-designed buildings and contribute to a safe, healthy, livable and economically prosperous environment.

## II. Department Description

The Community Development Department (CDD) supports the City Council, Planning Commission, and advisory bodies in managing planning, development, and environmental review, ensuring that all initiatives align with community values and state laws. The department focuses on long-range planning efforts, including updates to the General Plan and Housing Element, and oversees zoning code updates and large development projects. CDD also manages building and safety, ensuring structural integrity and compliance with regulations. Code compliance and animal control are vital components of the department, promoting community health and safety. Supported by the General Fund and grants, CDD fosters sustainable development and housing initiatives to enhance the quality of life in the community.

## III. Department Organizational Chart



## IV. Personnel Allocations

Program	Account	Code Compliance Officer I	Code Compliance Supervisor	Assistant Planner	Principal Planner 2	Community Development Director
Community Development Administration	101-301				10%	50%
Housing	101-311			10%	10%	10%
Development Review & Building	101-321					20%
Code Compliance	101-331	90%	80%			
Animal Care and Control	101-341	10%	20%			
Advance Planning	104-302			90%	80%	20%

Program	Account	Chief Building Inspector	Associate Planner	Senior Planner	Administrative Assistant II	Principal Planner
Community Development Administration	101-301		25%	10%	40%	10%
Development Review & Building	101-321	100%	75%	90%	60%	90%

# Program: Administration

Department: Community Development

Funding Source(s): General Fund and Measure X

## I. Program Summary

Community Development Administration is responsible for planning, organizing, and directing the work performed in the different program divisions of the Community Development Department. Community Development Administration provides staff support to the City Council, City Manager, other City departments, City boards, commissions, and committees, and other government agencies, as needed.

## II. Prior Budget Accomplishments

- Recruitment and onboarding of new Chief Building Inspector/Plans Examiner and Principal Planner
- Finalized selection of a new building permit, licensing, and project tracking software platform for the upcoming transition in FY 25-26
- Launch of SolarApp+ web-based permitting software for residential rooftop solar permits
- Successful implementation of Building Permit Technology surcharge, generating approximately \$30,000 to be used to help pay for and maintain the Department's building permit software and technology systems

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 301 - Community Development Administration</b>					
<b>Expenditure</b>					
51 - Personnel Services	\$ 102,356	\$ 167,050	\$ 167,050	\$ 297,450	\$ 312,450
55 - Other Operating Expenses	970	3,300	3,300	5,300	5,300
<b>Expenditure Total:</b>	<b>\$ 103,326</b>	<b>\$ 170,350</b>	<b>\$ 170,350</b>	<b>\$ 302,750</b>	<b>\$ 317,750</b>

## IV. Expenditure Summary

### Personnel

The Administration Program funds approximately half of the personnel costs for the Community Development Director and the department's Administrative Assistant positions, reflecting the amount of time dedicated to the administrative functions of the Community Development Department attributed to these two positions. A smaller share (10-25%) of other Community Development Department planning staff positions are also funded under this Program, with the bulk of their respective personnel costs assigned to their primary program assignment (e.g., Development Review & Building, Advance Planning, etc.).



## Operating Expenses

Operating expenses include departmental membership dues to professional organizations (e.g., Association of Environmental Professionals; American Planning Association), and support travel, registration, and related expenses for the Community Development Director and Administrative Assistant to attend relevant trainings, conferences, and similar professional development opportunities.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency</p>
Goals, Objectives, and Performance Measures
<ol style="list-style-type: none"> <li>1. <b>Goal:</b> Strengthen communication and engagement tools, with an emphasis on reaching youth, seniors, and the Spanish-speaking community.               <ol style="list-style-type: none"> <li>1.1. <b>Objective:</b> Expand Spanish Language Outreach for CDD-related Business                   <ol style="list-style-type: none"> <li>1.1.1. <b>Performance Measures:</b> <ul style="list-style-type: none"> <li>• Prepare key project applications &amp; forms in Spanish and publish to the city website</li> <li>• Explore options for Spanish translation of online permit platform by Q4, FY 27.</li> </ul> </li> </ol> </li> </ol> </li> <li>2. <b>Goal:</b> Enhance partnerships with community organizations               <ol style="list-style-type: none"> <li>2.1. <b>Objective:</b> Enhance Public Awareness of Rental Housing Mediation Program (RHMP) Services                   <ol style="list-style-type: none"> <li>2.1.1. <b>Performance Measures:</b> <ul style="list-style-type: none"> <li>• Organize &amp; hold at least 1 public outreach event w/ RHMP staff</li> <li>• Provide RHMP outreach materials to key constituent groups &amp; service providers</li> <li>• Update City website with expanded RHMP materials</li> <li>• Share informational materials via City social media platforms at least 4x per year</li> <li>• Provide RHMP services update to City Council 1x per year</li> <li>• Complete tasks by Q4, FY 26.</li> </ul> </li> </ol> </li> </ol> </li> </ol>

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)****City Council Primary Goal #2:** Maintain a Small Beachside Town**Goals, Objectives, and Performance Measures****1. Goal:** Improve Inter-Agency Coordination on Development Projects and Permits**1.1.Objective:** Restart Monthly Inter-Departmental Advisory Group (IDAG) Meetings**1.1.1. Performance Measures:**

- Contact relevant Departments & Agencies to identify staff & schedule meetings
- Prepare updated agenda & information sharing protocols
- Begin holding monthly IDAG meetings

**1.2.Objective:** Execute Memorandum of Agreement (MOA) Concerning Land Use Matters with the County of Santa Barbara**1.2.1. Performance Measures:**

- Prepare admin draft MOA for City & County review
- Share proposed MOA with LAFCO staff for preliminary review & approval
- Obtain City Council approval for MOA
- Effectuate MOA

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #3:** Enhance Quality of Life for Residents

**Goals, Objectives, and Performance Measures**

**1. Goal:** Invest in City staff and organizational excellence

**1.1.Objective:** Pursue Professional Development Opportunities for all CDD Staff

**1.1.1. Performance Measures:**

- Identify relevant training or professional development opportunities for all CDD staff
- Budget for and enroll CDD staff in training
- Document and report out attendance by CDD staff

**2. Goal:** Encouraging a balanced economy by supporting a broad range of employment opportunities, business support strategies, and housing options for all income levels

**2.1.Objective:** Pursue expanded homelessness support services & programs (e.g., Safe Parking Program, Tiny Home Village, etc.)

**2.1.1. Performance Measures:**

- Continue to research & evaluate additional locations
- Coordinate with service providers
- Present to City Council (as applicable) for authorization & funding

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

**Goals, Objectives, and Performance Measures**

**1. Goal:** Improve Permitting & Licensing Processes

**1.1.Objective:** Launch Online Permitting & Licensing Platform

**1.1.1. Performance Measures:**

- Sign contract with vendor
- Complete initial set-up & workflows
- Complete beta test phase before iWorq license expiration
- Finalize & launch permit platform before iWorq license expiration
- Complete & launch licensing & zoning platforms by FY 26, Q3.

**2. Goal:** Achieve Full Cost Recovery for Building and Safety Services

**2.1.Objective:** Update Building Permit Fee Schedule

**2.1.1. Performance Measures:**

- Publish RFP & review proposals
- Select a vendor and execute the agreement
- Complete fee study
- Present findings & proposed updated fee schedule to City Council for adoption
- Publish & implement updated fee schedule by Q2, FY 27.

# Program: Advanced Planning

Department: Community Development

Funding Source(s): General Fund and Measure X

## I. Program Summary

Responsible for long-range planning activities for the City. Updates and implements the City's key planning documents such as the General Plan/Coastal Land Use Plan, neighborhood design guidelines, Zoning Code, and Housing Element. Manages City's Local Coastal Program to preserve and enhance coastal resources in compliance with the California Coastal Act.

Represents the City's long-range planning goals at local and regional meetings. Participates in the Santa Barbara County Association of Governments planning process to address the region's and City's regional housing needs allocation (RHNA) numbers, the Active Transportation Plan, greenhouse gas emissions per SB 375, Congestion Management Plan, and other long-range planning documents related to the Santa Barbara County region.

## II. Prior Budget Accomplishments

- Housing Element certification by CA Department of Housing and Community Development (HCD) and California Coastal Commission (CCC)
- Adoption of the Housing Element Zoning Amendments package
- Release of administrative drafts of all General Plan/Coastal Land Use Plan (GP/CLUP) Elements to the General Plan Update Committee (GPUC)
- Progress towards adoption of Accessory Dwelling Unit (ADU) and Density Bonus Ordinances updates

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 302 - Advance Planning</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 206,326	\$ 200,000	\$ 70,000	\$ 270,000	\$ -
45 - Charges for Services	1,435	3,500	6,500	3,500	3,500
<b>Revenue Total:</b>	<b>\$ 207,761</b>	<b>\$ 203,500</b>	<b>\$ 76,500</b>	<b>\$ 273,500</b>	<b>\$ 3,500</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 284,970	\$ 353,150	\$ 353,150	\$ 289,300	\$ 303,950
52 - Professional Services	122,930	200,250	75,000	270,500	500
55 - Other Operating Expenses	125	4,000	4,000	5,500	5,500
<b>Expenditure Total:</b>	<b>\$ 408,025</b>	<b>\$ 557,400</b>	<b>\$ 432,150</b>	<b>\$ 565,300</b>	<b>\$ 309,950</b>

## IV. Expenditure Summary

### Personnel

The Advance Planning Program funds the majority of the personnel costs for the Department's Advance Planning Division, comprised of one Principal Planner position (80% of time allocated to this Program) and one Assistant Planner position (90% of time allocated to this Program), reflecting the bulk of the work of the Advance Planning Division being assigned to the ongoing development and implementation of the City's General Plan/Coastal Plan, Housing Element and Zoning Code. Twenty percent (20%) of the Community Development Director's time is also assigned to this Program.

### Professional Services

Professional Services expenditures for this Program provide funding for consultant support on the General Plan/Coastal Land Use Plan update. This funding is offset by a grant received from the California Coastal Commission (Coastal Commission) that is currently set to expire in FY 2025/26; CDD staff is working with Coastal Commission staff to amend the grant to allow unexpended funds from FY 2025/26 to carry over into FY 2026/27.

### Operating Expenses

Operating expenses attributed to the Advance Planning Program would cover travel, registration, and associated costs for Advance Planning staff to attend relevant trainings, conferences, and/or professional development opportunities. This would also provide a small budget for printing and advertising costs associated with Advance Planning work efforts.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Improve &amp; Update City Environmental Review Process</p> <p><b>1.1. Objective:</b> Update City Environmental Review Guidelines &amp; Thresholds (Resolution No. 4082)</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Prepare Draft Environmental Review Guidelines &amp; Thresholds Manual</li> <li>• Present to Environmental Review Committee</li> <li>• Present to Planning Commission</li> <li>• Present to City Council for adoption by Q4, FY 27.</li> </ul>

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #2:** Maintain a Small Beachside Town

**Goals, Objectives, and Performance Measures**

**1. Goal:** Advance and sustain comprehensive long-range planning initiatives

**1.1.Objective:** Achieve Meaningful Progress Towards Certification of the General Plan/ Coastal Land Use Plan (GP/CLUP) Update

**1.1.1. Performance Measures:**

- Complete public review period, including holding at least one public workshop
- Release Notice of Preparation (NOP) for Environmental Impact Report (EIR) & hold scoping meeting
- Release Draft EIR for public review
- Hold at least one adoption hearing with the Planning Commission
- Hold at least one adoption hearing with the City Council
- Submit to the California Coastal Commission (CCC) for certification

**1.2.Objective:** Complete ADU Ordinance Update

**1.2.1. Performance Measures:**

- Review revised draft Ordinance with HCD & CCC staff
- Present revised ordinance to Planning Commission
- Obtain revised 1st reading approval from City Council
- Submit Local Coastal Program Amendment (LCPA) application to CCC for de minimis review & certification
- Obtain 2nd reading adoption from City Council

**1.3.Objective:** Complete Density Bonus Ordinance Update

**1.3.1. Performance Measures:**

- Present proposed Ordinance to City Council for 1st reading
- Submit LCPA to CCC
- Obtain 2nd reading adoption from City Council

**1.4.Objective:** Adopt SB 9 Ordinance

**1.4.1. Performance Measures:**

- Prepare admin draft Ordinance
- Submit to HCD & CCC for initial review



- Present proposed Ordinance to Planning Commission
- Obtain 1st reading approval from City Council
- Submit LCPA to CCC
- Obtain 2nd reading adoption from City Council

**1.5. Objective:** Complete Special Needs & Supportive Housing Ordinance Update

**1.5.1. Performance Measures:**

- Present proposed Ordinance to Planning Commission
- Obtain 1st reading approval from City Council
- Submit LCPA to CCC
- Obtain 2nd reading adoption from City Council

**2. Goal:** Streamline Residential Permitting Process

**2.1. Objective:** Adopt Objective Design Standards for Residential Zone Districts

**2.1.1. Performance Measures:**

- Prepare draft objective standards
- Present to Architectural Review Board (ARB) for review & feedback
- Present proposed standards to the Planning Commission
- Obtain 1st reading approval from City Council
- Submit LCPA to CCC
- Obtain 2nd reading adoption from City Council

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #3:** Enhance Quality of Life for Residents

**Goals, Objectives, and Performance Measures**

**1. Goal:** Enhance Short-Term Rental (STR) Enforcement & Compliance

**1.1. Objective:** Complete updates to Short-Term Rental (STR) & Home Stay Ordinances: Update fines & penalties for STR violations & allow for legislative subpoenas

**1.1.1. Performance Measures:**

- Prepare draft Ordinance
- Present proposed Ordinance to Planning Commission
- Obtain 1st reading approval from City Council
- Obtain 2nd reading adoption from City Council by Q4, FY 27.

# Program: Housing

Department: Community Development

Funding Source(s): Affordable Housing Fund

## I. Program Summary

The Community Development Department's Housing Program supports a number of efforts to serve the affordable housing needs of Carpinteria. Specific work efforts include but are not limited to, contract administration for participation in the City of Santa Barbara's Rental Housing Mediation Program (RHMP); administration of the City's inclusionary housing program and ongoing compliance monitoring for the City's inventory of affordable inclusionary house units; administration of the City's Workforce Housing Down Payment Loan Program; and co-administer the City's Safe Parking Program.

## II. Prior Budget Accomplishments

- Established the Safe Parking Program as a permanent City program and expanded capacity from 6 to 12 vehicles to enhance support for individuals experiencing vehicle homelessness.
- Adoption of updates to the Public Sleeping and Camping Ordinance and related administrative policies

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 311 - Housing</b>					
<b>Revenue</b>					
46 - Interest	\$ 58,545	\$ 13,000	\$ 13,000	\$ 8,000	\$ 8,000
48 - Miscellaneous Revenue	59,400	-	-	-	-
<b>Revenue Total:</b>	<b>\$ 117,945</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 36,094	\$ 39,200	\$ 39,200	\$ 57,650	\$ 60,900
52 - Professional Services	67,822	74,000	74,000	73,250	74,600
56 - Non-Operating Expenses	158,875	-	-	-	-
<b>Expenditure Total:</b>	<b>\$ 262,791</b>	<b>\$ 113,200</b>	<b>\$ 113,200</b>	<b>\$ 130,900</b>	<b>\$ 135,500</b>

## IV. Expenditure Summary

### Personnel

Personnel expenditures reflect a small allocation (10% each) for the Community Development Director and the Advanced Planning Division (Principal Planner and Assistant Planner).

## Professional Services

Professional services expenditures for the Housing Program fund the ongoing Rental Housing Mediation Program (RHMP) services and Affordable Housing Program support services provided under contract by the City of Santa Barbara and the Housing Trust Fund.

### V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Support Affordable Housing Production</p> <p><b>1.1.Objective:</b> Identify &amp; Pursue Strategies for Affordable Housing Production</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Present options to the City Council for the formation of the Affordable Housing Committee</li> <li>• Research &amp; present to City Council re: Pro Housing Designation</li> <li>• Research &amp; present to City Council re: formation of housing trust fund &amp; possible funding source(s)</li> <li>• Research additional strategies &amp; present options to the City Council</li> </ul>

# Program: Development Review & Building

Department: Community Development

Funding Source(s): General Fund

## I. Program Summary

The Community Development Department's Development Review and Building program is responsible for evaluating all types of development applications, maintaining the City's development regulations, and enforcing the uniform construction codes and other state and local laws that regulate building construction and maintenance. This program is also responsible for administering zoning compliance review related to business licensing and providing zoning, land use, and building permit information to the public. Development Review and Building program staff provide staff support to the City Council, Planning Commission, Architectural Review Board, Environmental Review Committee, and other City-appointed boards and commissions.

## II. Prior Budget Accomplishments

- Strategic expanded use of contract plan check, inspection, and permit technician services to supplement City staff to enhance customer service and reduce response times
- Efficiency improvements to the Business Licensing review process
- Updated planning project application submittal checklists to comply with recent changes to state law

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 321 - Development Review &amp; Building</b>					
<b>Revenue</b>					
42 - Licenses & Permits	\$ 210,871	\$ 295,000	\$ 342,000	\$ 238,000	\$ 238,000
45 - Charges for Services	292,494	450,000	525,000	370,000	370,000
<b>Revenue Total:</b>	<b>\$ 503,366</b>	<b>\$ 745,000</b>	<b>\$ 867,000</b>	<b>\$ 608,000</b>	<b>\$ 608,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 603,338	\$ 653,800	\$ 653,800	\$ 700,450	\$ 735,250
52 - Professional Services	83,781	200,000	200,000	188,000	163,000
54 - Utilities	412	750	750	800	800
55 - Other Operating Expenses	5,899	13,000	13,000	15,200	14,800
<b>Expenditure Total:</b>	<b>\$ 693,429</b>	<b>\$ 867,550</b>	<b>\$ 867,550</b>	<b>\$ 904,450</b>	<b>\$ 913,850</b>

## IV. Expenditure Summary

### Personnel

The Development Review & Building Program contains the largest share of the Community Development Department's personnel costs. This Program funds all or nearly all (90- 100%) of the personnel expenditures for the Chief Building Inspector/Plans Examiner, and the Principal Planner and Senior Planner positions assigned to the Current Planning division. This Program also funds the majority (60- 75%) of the personnel expenditures for the

Department's Associate Planner and Administrative Assistant positions, and a smaller share (20%) of the Community Development Director's position.

### Operating Expenses

Operating Expenses for the Development Review & Building Program include funds allocated to travel, registration, and associated costs for relevant training, conferences, professional certifications, and/or similar professional development opportunities. Funds are also included for membership dues for relevant professional associations (International Code Council; California Building Officials), an uninform/equipment allowance for the Chief Building Inspector/Plans Examiner, printing and scanning expenses, and acquisition of the new cycle of California Building Code books (FY 25/26).

### Professional Services

Professional Services expenditures associated with this Program include contract support for Building Inspection and Plan Check services, City Biologist consulting services, Oil and Gas consulting services, and funds allocated to undertake a Building Permit Fee Study (in FY 25/26).

## V. Goals, Objectives and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
City Council Primary Goal #3: Enhance Quality of Life for Residents	
Goals, Objectives, and Performance Measures	
1. <b>Goal:</b> Improve Safety & Living Conditions in Multifamily Residences	
1.1. <b>Objective:</b> Develop & Implement Multifamily Housing Inspection Program	
1.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>• Research other jurisdictions' inspection programs</li> <li>• Develop proposed program</li> <li>• Obtain City Council approval</li> <li>• Begin implementation &amp; notification/scheduling of inspections</li> </ul>	
2. <b>Goal:</b> Invest in City staff and organizational excellence	
2.1. <b>Objective:</b> Obtain Certified Building Official (CBO) Designation	
2.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>• Register for &amp; attend required training(s) for CBO</li> <li>• Pass required exams by FY 26, Q4.</li> </ul>	
2.2. <b>Objective:</b> Obtain Certified Accessibility Special (CASp) Designation	
2.2.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>• Register for &amp; attend required training(s) for CASp</li> <li>• Pass required exams by Q4, FY 27.</li> </ul>	

**3. Goal:** Improve Business Licensing Program

**3.1.Objective:** Pursue Improvements to the Efficiency of the Business Licensing Program

**3.1.1. Performance Measures:**

- Finalize updated Business License (BL), Home Occupation (HO), and Certificate of Occupancy (CoO) applications and post to the City website.
- Prepare the applicant's guide
- Update workflows w/ HdL
- Consider migrating the City review workflow to a new online permitting/licensing platform

**4. Goal:** Streamline Permitting Process

**4.1.Objective:** Update Planning Project Application & Checklists

**4.1.1. Performance Measures:**

- Prepare draft updates to project applications in compliance with current law
- Complete internal review
- Publish updated applications to the City website

# Program: Code Compliance

Department: Community Development

Funding Source(s): General Fund

## I. Program Summary

The Community Development Department's Code Compliance Division is responsible for ensuring compliance with the Carpinteria Municipal Code in order to protect the peace, health, safety, and quality of life of Carpinteria. Compliance responsibilities include, but are not limited to, building and zoning enforcement, licensing, parking enforcement, abandoned vehicle abatement, neighborhood preservation, animal services, and implementation of local smoking, graffiti, parks management, and shopping cart ordinances. Code Compliance staff also assist in services provided for individuals experiencing homelessness, and oversee the school crossing guard program.

## II. Prior Budget Accomplishments

- Adoption of Multifamily Residential Smoking Ordinance
- Launch of public outreach and education materials before multifamily smoking regulations take effect on July 1, 2025
- Live Entertainment Licensing monitoring and status report to City Council

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 331 - Code Compliance</b>					
<b>Revenue</b>					
42 - Licenses & Permits	\$ 560	\$ 350	\$ 300	\$ 300	\$ 300
44 - Fines & Forfeitures	92,648	87,500	95,000	79,000	79,000
46 - Interest	3,097	2,500	2,500	1,000	1,000
48 - Miscellaneous Revenue	3,107	6,000	6,000	6,000	6,000
<b>Revenue Total:</b>	<b>\$ 99,412</b>	<b>\$ 96,350</b>	<b>\$ 103,800</b>	<b>\$ 86,300</b>	<b>\$ 86,300</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 291,795	\$ 338,975	\$ 338,975	\$ 286,300	\$ 300,900
52 - Professional Services	322	-	-	-	-
54 - Utilities	643	750	750	650	650
55 - Other Operating Expenses	5,754	10,900	10,900	15,200	10,200
<b>Expenditure Total:</b>	<b>\$ 298,514</b>	<b>\$ 350,625</b>	<b>\$ 350,625</b>	<b>\$ 302,150</b>	<b>\$ 311,750</b>

## IV. Expenditure Summary

### Personnel

The Code Compliance Program provides the primary funding source for Code Compliance personnel: Code Compliance Supervisor position (80%); Code Compliance Officer position (90%).



## Operating Expenses

Code Compliance Program operating expenses include funding for travel, registration, and associated costs for training, conferences, and similar professional development opportunities. Funding is also provided for membership dues to the California Association of Code Enforcement Officers (CACEO), as well as for Code Compliance officer uniforms, miscellaneous supplies, materials, and printing/advertising expenses.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Enhance partnerships with community organizations</p> <p><b>1.1.Objective:</b> Increase Public Awareness of Public &amp; Multifamily Smoking Regulations</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Publish outreach and educational materials on the City website</li> <li>• Publish advertisements/articles in Coastal View News (CVN) at 2x per year</li> <li>• Pursue periodic social media postings</li> <li>• Mailed informational notice to large multifamily residential developments</li> <li>• Coordinate with Future Leaders of America re: outreach to residents</li> <li>• Complete tasks by Q4, FY 26.</li> </ul>

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #3:** Enhance Quality of Life for Residents

**Goals, Objectives, and Performance Measures**

**1. Goal:** Invest in City staff and organizational excellence

**1.1.Objective:** Adopt Code Enforcement Safety Standards (per SB 296)

**1.1.1. Performance Measures:**

- Finalize draft policy
- Complete internal reviews
- Obtain City Manager approval

**1.2.Objective:** Obtain Certified Animal Control Officer Designation (per AB 1125)

**1.2.1. Performance Measures:**

- Register for and attend required trainings
- Pass required exams by Q4, FY 27.

**1.3.**Complete Cal Animals Officer Academy Basic

**1.3.1. Performance Measures:**

- Register for and complete required trainings by Q4, FY 26.

**1.4.**Complete Supervisor Academy for Code Compliance Supervisor

**1.4.1. Performance Measures:**

- Complete required training & coursework

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

**Goals, Objectives, and Performance Measures**

**1. Goal:** Improve Fines & Penalties Collections

**1.1.Objective:** Implement Data Ticket Services

**1.1.1. Performance Measures:**

- Develop workflows to integrate with GoGov Code Compliance software & Finance Dept software
- Launch use of Data Ticket for citation payments, collections & admin hearings by Q2, FY 26.

# Program: Animal Control

Department: Community Development

Funding Source(s): General Fund

## I. Program Summary

The Animal Control Program is part of the operations of the Code Compliance Division, and is responsible for providing animal-related services to citizens and animal welfare services to domestic pets and City wildlife. Primary duties include, but are not limited to, administering the City's dog licensing and animal keeping permit programs, enforcing leash laws, responding to animal-related service requests (e.g., stray animals, etc.), and coordinating animal care and foster/adoption services with the City's animal care contract provider.

## II. Prior Budget Accomplishments

- Renewed supplemental animal control services contract
- Improved online resources for lost/found pets and animal adoptions

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 341 - Animal Care &amp; Control</b>					
<b>Revenue</b>					
42 - Licenses & Permits	\$ 9,733	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
45 - Charges for Services	294	500	500	500	500
<b>Revenue Total:</b>	<b>\$ 10,027</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 45,172	\$ 53,650	\$ 53,650	\$ 51,000	\$ 53,800
52 - Professional Services	23,707	24,000	24,000	25,200	25,200
55 - Other Operating Expenses	1,035	2,400	2,400	2,850	4,400
<b>Expenditure Total:</b>	<b>\$ 69,914</b>	<b>\$ 80,050</b>	<b>\$ 80,050</b>	<b>\$ 79,050</b>	<b>\$ 83,400</b>

## IV. Expenditure Summary

### Personnel

The Animal Control Program accounts for 10- 20% of the personnel expenditures associated with the City's Code Compliance/Animal Control Services Division (Code Compliance Supervisor position 20%; Code Compliance Officer position 10%).

### Operating Expenses

Operating expenses for this program provide funding for necessary trainings/certifications, equipment, supplies, and animal control-related professional organization membership dues.

## Professional Services

Professional Services expenditures associated with the Animal Control Program provide funding for supplemental animal control contract services, including sheltering, medical treatment, and emergency call-out support services.

### V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
City Council Primary Goal #3: Enhance Quality of Life for Residents
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Invest in City staff and organizational excellence</p> <p><b>1.1.Objective:</b> Obtain Certified Animal Control Officer (CACO) Designation (per AB 1125)</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Register for &amp; attend required trainings</li> <li>• Pass required exams</li> </ul> <p><b>1.2.Objective:</b> Complete the Cal Animals Officer Academy Basic</p> <p><b>1.2.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Register for and complete required trainings</li> </ul>



# Public Works Department

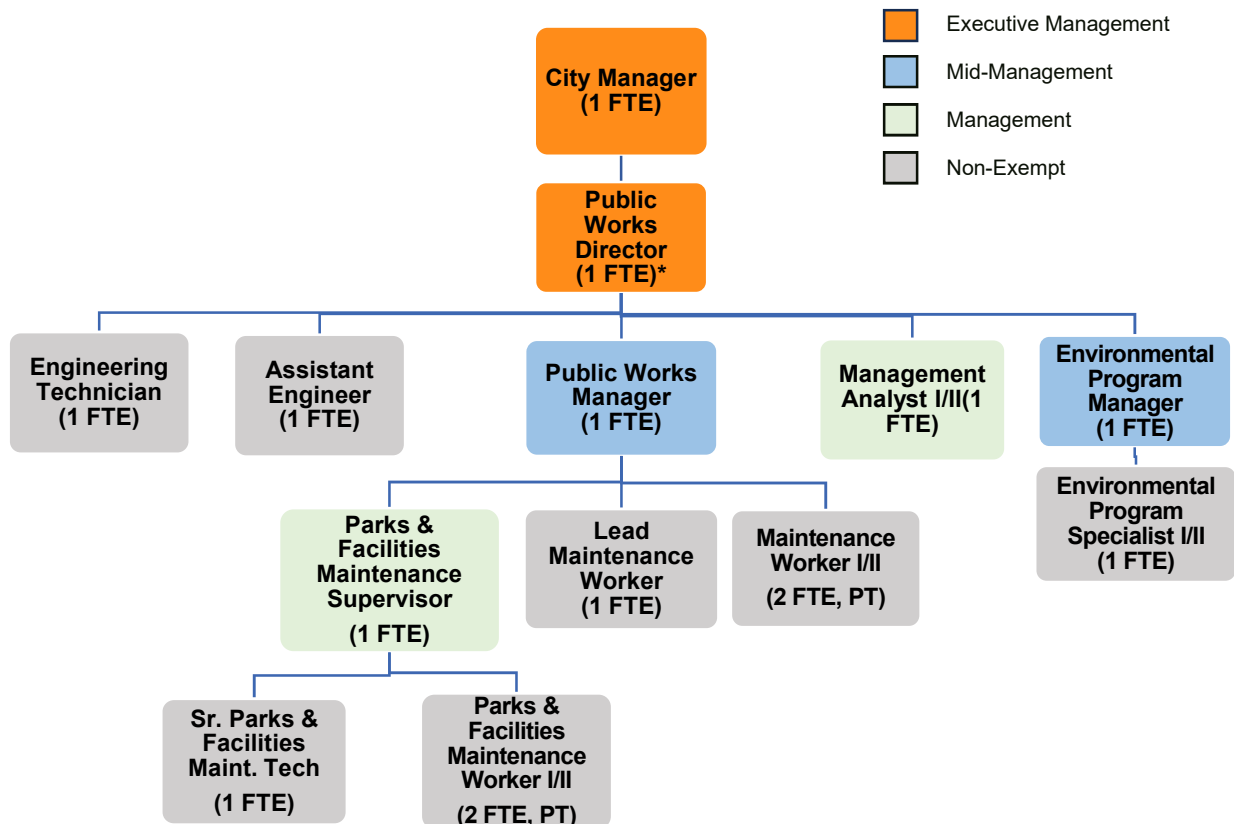
## I. Mission Statement

The Public Works Department is committed to efficiently providing, operating, and maintaining the public infrastructure, facilities, and services in order to make everyday life as safe, convenient, and successful as possible for the Carpinteria community.

## II. Department Description

The Public Works Department comprises of the Engineering, Maintenance, and Sustainability and Environment divisions, which collectively administer a wide range of programs including Public Works Administration; Transportation, Parking, and Lighting; Capital Improvements; Maintenance (street, fleet, parks, and facilities); Resource Conservation (energy); Solid Waste; and Watershed Management.

## III. Department Organizational Chart



\*Public Works Director is also designated as City Engineer, City Traffic Engineer, and Floodplain Administrator.

## IV. Personnel Allocations

Program	Account	Maint. Worker II	Maint. Worker II	Maint. Worker II	Maint. Worker II	
Maintenance- Parks and Facilities	202-473	10%		10%		
Maintenance- Parks and Facilities	213-474			10%		
Maintenance- Parks and Facilities	204-472	70%		50%		
Maintenance- Parks and Facilities	213-476			10%		
Maintenance- Street	205-431		10%		20%	
Street Maintenance	206-431				10%	
Maintenance- Parks and Facilities	207-477	10%		10%		
Transportation, Parking and Lighting	208-411		10%		10%	
Maintenance- Street	209-441		10%		40%	
Solid Waste	211-421		60%		10%	
Maintenance- Parks and Facilities	213-475	10%		10%		
Maintenance- Street	215-431		10%		10%	
Program	Account	Sr. Parks & Fac. Maint. Technician	Lead Maint. Worker	Parks & Fac. Supervisor	PW Manager	Env. Program Specialist I/II
Capital Improvements	101-403					10%
Maintenance- Parks and Facilities	101-471	10%				
Watershed Management	101-451					30%
Resource Conservation	104-461					10%
Maintenance- Parks and Facilities	202-473	10%		10%	10%	
Maintenance- Parks and Facilities	213-474	10%		10%	10%	
Maintenance- Parks and Facilities	204-472	10%		60%	10%	
Maintenance- Street	205-431		25%		20%	
Maintenance- Parks and Facilities	207-477	10%		10%	10%	
Transportation, Parking and Lighting	208-411	10%	10%		10%	
Maintenance- Street	209-441		40%			
Solid Waste	211-421		10%		10%	50%
Maintenance- Parks and Facilities	213-475	40%		10%	10%	
Maintenance- Street	215-431		15%		10%	
Program	Account	Env. Program Mgr	Eng. Technician	Asst. Engineer	Mgmt. Analyst II	PW Director
Public Works Administration	101-401		10%	10%	30%	30%
Capital Improvements	101-403	10%	90%	90%	30%	30%
Watershed Management	101-451	30%			20%	20%
Resource Conservation	104-461	30%			10%	10%
Solid Waste	211-421	30%			10%	10%



## Program: Public Works Administration

Department: Public Works

Funding Source(s): Gas Tax, General, and Measure A Funds

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### I. Program Summary

The Public Works Administration Program is responsible for the planning, organizing, and directing of all services in the Public Works Department.

Engineering Permits Service: The Public Works Administration Program administers the Engineering Permits Service. Under this service, engineering permits are issued for grading, right-of-way encroachments, dumpsters, and oversized loads; and special event permits are issued for events held in the public right-of-way, including temporary parking. Engineering plan checks and inspections are performed for conformance with City construction standards and compliance with City regulations.

The Engineering Permits Service also administers the City's floodplain management regulations. The purpose of these regulations is to promote the public health, safety, and general welfare, and to minimize public and private losses due to flood conditions. The Carpinteria community is now enrolled in the Community Rating System (CRS) under the National Flood Insurance Program (NFIP) of the Federal Emergency Management Agency. As a CRS community, flood insurance premium rates are discounted to reflect the reduced flood risk resulting from the community's efforts that reduce and avoid flood damage to insurable property, strengthen and support the insurance aspects of the NFIP, and foster comprehensive floodplain management.

Committees and Boards: The Public Works Department is the City's representative on the Santa Barbara County Association of Governments (SBCAG) Technical Transportation Advisory Committee; the Regional Public Works Coordination Council; the Multi-Jurisdictional Solid Waste Task Group; and the City's Environmental Review Committee and Traffic Safety Committee, respectively.

The Public Works Department is also responsible for managing the Downtown "T" Business Advisory Board, Integrated Pest Management Advisory Committee, Sustainability Committee, and Tree Advisory Board.

Contract Services: The Public Works Administration Program administers professional (consulting) services to augment Public Works Department staff in the delivery of capital projects, engineering plan checks, and special studies. Professional services are private architectural, landscape architectural, engineering, environmental, land surveying, or construction project management firms. The procurement of professional services is made by a qualifications-based selection process in accordance with California Government Code Sections 4525 through 4529.5 and the federal Brooks Act for federal-aid projects.

The Public Works Administration Program also administers maintenance contracts to augment the Public Works Department staff in solid waste collection, street maintenance, fleet maintenance, and parks and facilities maintenance.

Finally, the Public Works Administration Program administers construction (public works) contracts for capital projects. The procurement of construction contracts is in accordance with the California Public Contract Code.

## II. Prior Budget Accomplishments

- Department operations are fully modernized with personnel being outfitted with mobile devices or provided remote access technology to utilize the City's computer maintenance management system, GoGov, for performing and reporting real-time work.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 401 - Public Works Administration</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 7,027	\$ 57,300	\$ 57,300	\$ -	\$ -
44 - Fines & Forfeitures	1,200	1,200	100	100	100
45 - Charges for Services	55,340	79,200	89,200	10,000	10,000
48 - Miscellaneous Revenue	12,425	700	500	500	500
<b>Revenue Total:</b>	<b>\$ 75,992</b>	<b>\$ 138,400</b>	<b>\$ 147,100</b>	<b>\$ 10,600</b>	<b>\$ 10,600</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 232,841	\$ 258,800	\$ 258,800	\$ 157,550	\$ 165,700
52 - Professional Services	27,917	58,400	58,400	-	-
53 - Contract Services	5,557	-	-	-	-
54 - Utilities	546	750	750	750	750
55 - Other Operating Expenses	12,137	17,700	17,700	16,850	17,650
<b>Expenditure Total:</b>	<b>\$ 278,997</b>	<b>\$ 335,650</b>	<b>\$ 335,650</b>	<b>\$ 175,150</b>	<b>\$ 184,100</b>
	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 402 - Engineering Permits</b>					
<b>Revenue</b>					
42 - Licenses & Permits	\$ 23,818	\$ 21,800	\$ 27,000	\$ 21,800	\$ 21,800
<b>Revenue Total:</b>	<b>\$ 23,818</b>	<b>\$ 21,800</b>	<b>\$ 27,000</b>	<b>\$ 21,800</b>	<b>\$ 21,800</b>

## IV. Expenditure Summary

### Personnel

Reflects the allocation of staffing costs for an Engineering Technician, Assistant Engineer, Management Analyst II, and Public Works Director.

## Utilities

Mobile device communications.

## Operating Expenses

Professional license or certification renewals (e.g. Registered Civil Engineer, Hazardous Waste Operations and Emergency Response, etc.), trainings (e.g. continuing education and academies), and supplies and materials (e.g. office, personnel protective equipment, and various consumables).

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Multi-Language Translation for GoGov Platform.</p> <p><b>1.1.Objective:</b> Collaborate with GoGov Software to implement multi-language translation capabilities across the embedded City website platform, GoGov website, and mobile application to improve accessibility for non-English speakers.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Successful integration of translation features across all platforms. Measured by functional, user-accessible translation tools on the embedded platform, the GoGov website, and mobile application.</li> </ul> <p><b>2. Goal:</b> Promotion of Public Works Boards and Committees.</p> <p><b>2.1.Objective:</b> Enhance visibility and community engagement with Public Works Boards and Committees (e.g., Downtown T Business Advisory Board, Tree Advisory Board, Traffic Safety Committee, Integrated Pest Management Advisory Committee) through targeted outreach and transparency efforts.</p> <p><b>2.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Quantified by the production of at least one promotional effort (e.g., flyer, post, article) per month per board/committee. Success is measured by increased public participation and engagement.</li> </ul> <p><b>3. Goal:</b> Modernization of Public Works Permit Workflow.</p> <p><b>3.1.Objective:</b> Conduct market research to evaluate permitting software solutions for public agencies. Focus on features that improve efficiency, such as centralized workflows, real-time communication tools, status tracking, and robust data collection.</p>

**3.1.1. Performance Measures:**

- Performance measured by the successful selection, implementation, and launch of new permitting software. Success assessed through user feedback, improved processing time, and increased permit-handling capacity.

**4. Goal:** Increase public awareness of existing programs and regulations, as well as the resources available to the community.

**4.1.Objective:** Increase outreach by continuing to prioritize providing all materials in Spanish and English, as well as adding visual information to include the community at large.

**4.1.1. Performance Measures:**

- Have all outreach materials available in formats that are bilingual, with an emphasis on including visuals for greater inclusivity.

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #3:** Enhance Quality of Life for Residents

**Goals, Objectives, and Performance Measures**

**1. Goal:** Deliver impactful community events to promote environmental sustainability and community connection.

**1.1.Objective:** Host at least four annual community events focused on increasing awareness of existing programs and regulations, sustainability education, landfill diversion, local environmental initiatives, and community engagement.

**1.1.1. Performance Measures:**

- Track and measure event success by collecting relevant data.
- Develop a feedback protocol to gauge public perception and approval.

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

**Goals, Objectives, and Performance Measures**

**1. Goal:** Feasibility Study: In-House vs. Outsourced Operations.

**1.1.Objective:** Conduct a comprehensive cost-benefit analysis of all major departmental operations (e.g., landscaping, janitorial, sidewalk maintenance, berm construction) to evaluate whether continued contracting or transitioning to in-house service delivery is the most financially prudent option.

**1.1.1. Performance Measures:**

- Completion of a detailed report outlining cost-benefit findings and providing recommendations on whether to transition to in-house operations, transition to contract services, or maintain current practices by FY 26, Q2.

**2. Goal:** Ensure programmatic records related to City infrastructure and community services are maintained, updated, and evaluated.

**2.1.Objective:** Conduct a comprehensive cost-benefit analysis of all major departmental operations (e.g., landscaping, janitorial, sidewalk maintenance, berm construction) to evaluate whether continued contracting or transitioning to inhouse service delivery is the most financially prudent option.

**2.1.1. Performance Measures:**

- Draft and complete an updated Storm Drain Master Plan for the City's storm drain infrastructure.
- Tie updated Storm Drain Master Plan to storm drain development impact fees.

**INTERNAL GOALS****Goals, Objectives, and Performance Measures**

**1. Goal:** To expedite the permit application process.

**1.1.Objective:** Establish Engineering Permit Application Flow Chart.

**1.1.1. Performance Measures:**

- Track customer satisfaction survey statistics.

# Program: Capital Improvements

Department: Public Works

Funding Source(s): Capital Improvement, Gas Tax, General, Local Transportation, Measure A, Revolving, and Road Maintenance Rehabilitation Funds

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## I. Program Summary

The Capital Improvements Program consists of capital projects greater than \$10,000 in value and generally financed with specific funds intended only for capital improvements. Capital projects are listed in the Capital Improvement Plan (CIP) and substantiated or prioritized in conformance with the General Plan and Local Coastal Plan, master plans, and/or special studies. (The term, Capital Improvements Program, also refers to a budgetary category in the City's fiscal year budget and is interchangeably called CIP.) The CIP includes capital projects for Alternative Transportation, General Facilities, Highway Interchanges and Bridges, Parking Facilities, Parks and Recreation Facilities, Storm Drain Facilities, Streets and Thoroughfares, and Traffic Control Facilities.

Capital projects are often long-term, and expenditures occur over multiple years. In many cases, capital projects may have had prior design work completed or may even have had partial construction completed prior to the current fiscal year. In other cases, capital projects may be completed in future years.

## II. Prior Budget Accomplishments

- **2022 Pavement Rehabilitation Project.** Construction was completed in January 2025.
- **Carpinteria Avenue Bridge Replacement Project.** Clearing and grubbing were completed in January 2025 in preparation for overhead utility facility relocation work.
- **Carpinteria High School Area Crosswalk Safety Improvements Project.** In February 2025, the project was awarded state-aid grant funds for \$342,270 from the Highway Safety Improvement Program Cycle 12.
- **Capital Improvement Plan (CIP) Study Session.** In March 2025, City staff conducted a CIP Study Session for the City Council. The purpose of the CIP Study Session is/was to determine the criteria of prioritizing capital projects within the context of a risk management framework, as organized in categories of critical infrastructure and essential services buildings. Approved prioritization criteria include: Strategic Alignment, Deferred Maintenance, Available Grant Funds, Available Local Funds, and Community Benefit. The City Council approved City staff's recommended prioritization criteria.

- **Carpinteria Living Shoreline Project.** In May 2024, the project was awarded a Coastal Conservancy Grant (~\$1.6M) for the design phase, including an environmental document. In June 2025, the City Council authorized a consulting agreement for the design phase.
- **Chaney Avenue Emergency Repair Project - Groundwater Seepage.** Construction was completed in April 2025.
- **Via Real Stormwater Project.** Construction was completed in April 2025.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 403 - Capital Improvements</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 308,428	\$ 6,710,750	\$ 6,710,750	\$ 7,135,000	\$ 6,580,000
48 - Miscellaneous Revenue	-	2,100	2,100	-	-
<b>Revenue Total:</b>	<b>\$ 308,428</b>	<b>\$ 6,712,850</b>	<b>\$ 6,712,850</b>	<b>\$ 7,135,000</b>	<b>\$ 6,580,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 177,378	\$ 240,500	\$ 240,500	\$ 361,600	\$ 379,700
57 - Capital Outlay	3,593,466	14,979,500	14,979,500	8,229,500	7,451,500
<b>Expenditure Total:</b>	<b>\$ 3,770,844</b>	<b>\$15,220,000</b>	<b>\$15,220,000</b>	<b>\$ 8,591,100</b>	<b>\$ 7,831,200</b>

### IV. Expenditure Summary

#### Personnel Services

Reflects the allocation of staffing costs for an Environmental Program Manager, Engineering Technician, Assistant Engineer, Management Analyst II, and Public Works Director.

#### Capital Outlay

Reflects eleven (11) programmed capital improvement projects.



## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> Community Driven Capital Improvement Planning Workshops.</p> <p><b>1.1. Objective:</b> Host annual Capital Improvement Plan (CIP) workshops dedicated to gathering community input on desired city projects, including infrastructure, recreational facilities, trails, sports courts, and technology enhancements.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Performance measured by the execution of at least one annual workshop, level of public participation, quality of feedback received, and development of a compiled list of community-prioritized projects for Council review and consideration.</li> </ul>
AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<p><b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents</p>
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> To increase capital projects revenues.</p> <p><b>1.1. Objective:</b> Secure federal- and/or state-aid funds at no less than 75% of project cost.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Grant Applications: Apply for 100% funding for all project phases (design, right-of-way, and construction).</li> </ul> <p><b>1.2. Objective:</b> Fund local match at no more than 25% of project cost.</p> <p><b>1.2.1. Performance Measures:</b></p> <ul style="list-style-type: none"> <li>• Grant Applications: Confirm any local match requirements.</li> </ul>

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

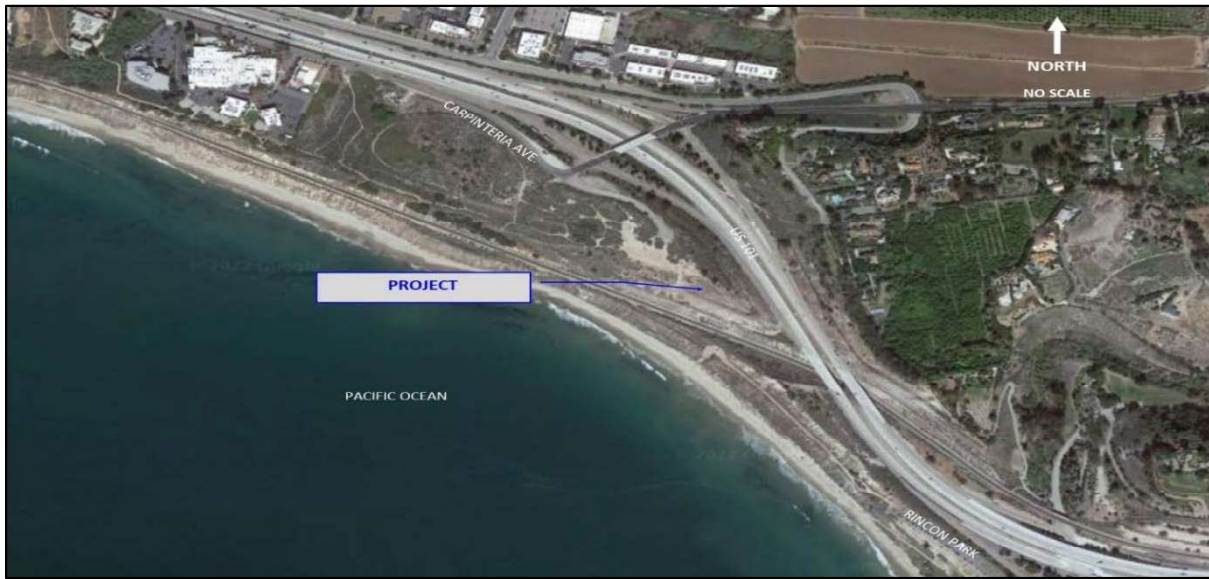
**Goals, Objectives, and Performance Measures**

**1. Goal:** Explore cost-effective pavement strategies.

**1.1.Objective:** Organize collaborative, internal, and regional workshops and think tanks to evaluate innovative and non-traditional pavement maintenance strategies aimed at reducing costs. This may include establishing a regional pavement coalition through a Joint Powers Agreement, tailoring project scope to accommodate grant-compatible technologies, creating assessment districts, and utilizing reclaimed materials.

**1.1.1. Performance Measures:**

- Success will be measured by the identification and formal presentation of five or more feasible. cost-reduction strategies, along with consensus on which to pursue by Q2, FY 27.



**CIP Code:** AT-10

**Public Works Code:** 15015

**Finance Number:** PK-19-004

**Project Name:** Rincon Multi-Use Trail Project

**Engineer Estimate:** \$8,040,600

**Category:** Critical Infrastructure

**Phase:** Design

**Useful Life:** 20-50 yr

**Type:** Trail

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Grant Fund 3) Community Benefit

### Description:

The general scope of work includes a new multi-use trail between Carpinteria Avenue and Rincon County Park. The objective of this project is to close one of the gaps in the California Coastal Trail. The California Department of Transportation is required to complete this project per the Conditional Use Permit/Coastal Development Permit of the Highway 101 Linden Avenue and Casitas Pass Road Interchanges and Via Real Extension Project.

### Justification/Priority Evaluation:

The Rincon Multi-Use Trail is an undeveloped segment of the California Coastal Trail. This project was identified due to the absence of a safe and accessible connection between the developed Coastal Trail and the City. Currently, pedestrians and bicyclists must travel along the highway or cross active railroad tracks.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents) Priority C (Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents). The project is intended to yield community benefits by enhancing mobility and promoting safe alternative transportation. The project meets three of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.

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**CIP Code:** AT-10**Public Works Code:** 15015**Finance Number:** PK-19-004**Project Name:** Rincon Multi-Use Trail Project

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	130,000	-	-	-	-	-	130,000
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	32,000	1,600	-	-	-	-	33,600
Environmental	130,000	-	100,000	-	-	-	230,000
Right-of-Way	5,000	-	-	-	-	-	5,000
Design	1,262,000	-	280,000	-	-	-	1,542,000
Project Mgmt.	-	-	-	-	1,000,000	208,000	1,208,000
Construction	-	-	-	-	4,000,000	288,000	4,288,000
Contingency	-	-	-	-	404,000	200,000	604,000
Total	1,559,000	1,600	380,000	-	5,404,000	696,000	8,040,600

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Caltrans Grant	1,559,000	-	380,000	-	-	-	1,939,000
Measure X	-	1,600	-	-	-	-	1,600
TBD	-	-	-	-	5,404,000	696,000	6,100,000
Total	1,559,000	1,600	380,000	-	5,404,000	696,000	8,040,600

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**Fiscal Year 2025/26 Budget Impact:**

The environmental document is anticipated to be funded by the California Department of Transportation.

The budget impact on proposed funds include:

- None
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**CIP Code:** PR-35

**Public Works Code:** 15013

**Finance Number:** PK-20-002

**Project Name:** Bluffs II Trail Project

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**Engineers Estimate:** \$482,550

**Category:** Critical Infrastructure

**Phase:** Construction

**Useful Life:** 25 yr

**Type:** Trail

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Grant Funds 3) Community Benefit

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### **Description:**

The general scope of work includes a new trail within a City easement (acquired in December 2018) across 6155 Carpinteria Avenue (APN 001-180-040). The objective of this project is to close a gap in the Carpinteria Coastal Vista Trail

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### **Justification/Priority Evaluation:**

The Bluffs II Trail is an undeveloped segment of the Carpinteria Coastal Vista Trail. The project seeks to complete the segment to ensure accessibility and connectivity for all community members.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C (Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents). The project secured \$183,000 in grant funding. The project is intended to deliver community benefits by providing for trail accessibility and connectivity. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26 because of its grant funded status.

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**CIP Code:** PR-35**Public Works Code:** 15013**Finance Number:** PK-20-002**Project Name:** Bluffs II Trail Project

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**Estimated Cost Per Fiscal Year:**

<b>Expenditures</b>	<b>Prior</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/2027</b>	<b>2027/28</b>	<b>2028/29</b>	<b>Total</b>
Admin	1,000	-	-	-	-	-	<b>1,000</b>
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	59,000	-	-	-	-	-	<b>59,000</b>
Right-of-Way	-	-	-	-	-	-	-
Design	22,000	66,550	-	-	-	-	<b>88,550</b>
Project Mgmt.	-	-	-	-	-	-	-
Construction	13,000	280,000	9,000	-	-	-	<b>302,000</b>
Contingency	-	32,000	-	-	-	-	<b>32,000</b>
Total	<b>95,000</b>	<b>378,550</b>	<b>9,000</b>	-	-	-	<b>482,550</b>

**Funding Source Per Fiscal Year:**

<b>Funding Sources</b>	<b>Prior</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>Total</b>
Tidelands	84,000	184,000	9,000	-	-	-	<b>277,000</b>
State Grant	11,000	194,550	-	-	-	-	<b>205,550</b>
Total	<b>95,000</b>	<b>378,550</b>	<b>9,000</b>	-	-	-	<b>482,550</b>

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**FY 2025/26 Budget Impact:**

Project will utilize rollover funds from previous year to cover the majority of project cost, and proposes Tidelands Trust Fund to fill funding gap.

The budget impact on proposed funds include:

- Tidelands Trust Fund: Proposed use of 2% of annual fund revenue.
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**CIP Code:** PR-44

**Public Works Code:** 15119

**Finance Number:** PK-20-005

**Project Name:** Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project)

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**Engineers Estimate:** \$1,859,000

**Category:** Critical Infrastructure

**Phase:** Design

**Useful Life:** 100 yr

**Type:** Environmental

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Grant Funds 3) Community Benefit

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### **Description:**

The general scope of work includes preparing and implementing the Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project). The objective of this project is to protect landward resources and critical infrastructure in the beach neighborhood, areas north of Carpinteria Salt Marsh, and Downtown while minimizing beach erosion.

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### **Justification/Priority Evaluation:**

The Carpinteria Living Shoreline Project is identified as a sustainable, long-term solution to address coastal hazards impacting public infrastructure and community. Currently, hazard mitigation relies on a temporary earthen berm, which acts as a winter seasonal barrier between the ocean and developed areas. This project proposes a permanent, nature-based alternative that enhances shoreline resilience while reducing ongoing maintenance needs.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents) Priority A: (Maintain and improve high-priority public infrastructure). In addition, the project secured 100% grant funding for the design phase, which presents no financial burden to the City. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26 because of its long-term community benefit and fully-funded status.

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**CIP Code:** PR-44**Public Works Code:** 15119**Finance Number:** PK-20-005**Project Name:** Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project)

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	2,000	-	-	-	-	-	<b>2,000</b>
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	15,000	-	-	-	<b>15,000</b>
Environmental	42,000	-	60,000	50,000	50,000	-	<b>202,000</b>
Right-of-Way	-	-	25,000	-	-	-	<b>25,000</b>
Design	195,000	300,000	100,000	500,000	220,000	-	<b>1,315,000</b>
Project Mgmt.	-	-	100,000	100,000	100,000	-	<b>300,000</b>
Construction	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	<b>239,000</b>	<b>300,000</b>	<b>300,000</b>	<b>650,000</b>	<b>370,000</b>	-	<b>1,859,000</b>

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
State Grant	239,000	300,000	300,000	650,000	370,000	-	<b>1,859,000</b>
Total	<b>239,000</b>	<b>300,000</b>	<b>300,000</b>	<b>650,5000</b>	<b>370,000</b>	-	<b>1,859,000</b>

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**FY 2025/26 Budget Impact:**

The design phase is 100% grant-funded with no local match requirements.

The budget impact on proposed funds include:

- None
-



**CIP Code:** AT-05

**Public Works Code:** 15037

**Finance Number:** PK-23-001

**Project Name:** Franklin Creek Trail Improvement Project

**Engineers Estimate:** \$2,075,500

**Category:** Critical Infrastructure

**Phase:** Construction

**Useful Life:** 50 yr

**Type:** Trail

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Grant Funds 3) Local Funds  
4) Community Benefit

### Description:

The general scope of work includes accessible surfacing, safety fencing, and adjacent accessibility connection improvements along east side Franklin Creek Trail between Carpinteria Avenue and Seventh Street. The objective of this project is to provide for a safe route to school.

### Justification/Priority Evaluation:

The Franklin Trail is identified as a key, yet undeveloped, corridor within the City's multi-use trail network. Despite its informal status, the trail is regularly used by pedestrians including students from the nearby Aliso School as a safer and more direct route compared to adjacent streets. However, the existing conditions present several hazards, such as an uneven surface, absence of fencing, and lack of lighting, limit accessibility and raise safety concerns. The project seeks to address deficiencies through pedestrian facility upgrades to comply with Americans with Disabilities Act (ADA) standards and a safe route to school.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C (Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents). The project secured \$999,000 in grant funding and is fully funded for Fiscal Year. The project is intended to deliver community benefits by trail accessibility and connectivity. The project meets four of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.

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**CIP Code:** AT-05**Public Works Code:** 15037**Finance Number:** PK-23-001**Project Name:** Franklin Creek Trail Improvement Project

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	1,000	-	-	-	-	-	1,000
Design	222,000	-	-	-	-	-	222,000
Project Mgmt.	-	227,000	-	-	-	-	227,000
Construction		1,073,000	429,000		-	-	1,502,000
Contingency	-	123,500	-	-	-	-	123,500
Total	223,000	1,423,500	429,000		-	-	2,075,500

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
CDBG	-	570,000	-	-	-	-	570,000
Mea A Grant	56,000	-	429,000	-	-	-	485,000
Parks DIF	-	100,000	-	-	-	-	100,000
Measure A	167,000	427,000	-	-	-	-	594,000
Measure X	-	326,500	-	-	-	-	326,500
Total	223,000	1,423,500	429,000	-	-	-	2,075,500

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**FY 2025/26 Budget Impact:**

The fiscal year cost is 100% grant-funded

The budget impact on proposed funds include:

- None
-



**CIP Code:** PR-09

**Public Works Code:** 15056

**Finance Number:** PK-23-005

**Project Name:** Linden Avenue Beach-End Beautification Project (Linden Plaza Project)

**Engineer Estimate:** \$1,712,800

**Category:** Park

**Phase:** Design

**Useful Life:** 30 yr

**Type:** Plaza

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Grant Funds 2) Community Benefit

### Description:

The general scope of work includes beautification improvements at the Linden Avenue beach-end. The objective of this project is to provide for a more aesthetically pleasing urban park environment and transition to Carpinteria Beach.

### Justification/Priority Evaluation:

In partnership with the California Department of Parks and Recreation, the project was identified as an opportunity to enhance the user and visitor experience for both the Carpinteria Beach and adjacent campground. The project proposes an improved, dedicated public space for recreation and relaxation that contributes to the overall appeal and functionality of the area.

The project met two of the five priority criteria including community benefit through the enhancement of a public recreational space and secured grant funding, respectively. Although three criteria were not met, the project's Priority Level 1 classification is assigned because of its 100% grant funding status which reduces financial impact on the City's budget.

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**CIP Code:** PR-09**Public Works Code:** 15056**Finance Number:** PK-23-005**Project Name:** Linden Avenue Beach-End Beautification Project (Linden Plaza)

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	10,000	-	-	-	-	10,000
Environmental	-	10,000	-	-	-	-	10,000
Right-of-Way	-	10,000	-	-	-	-	10,000
Design	19,000	419,800	94,000	-	-	-	532,800
Project Mgmt.	-	-	-	-	80,000	-	80,000
Construction	-	-	-	-	1,000,000	-	1,000,000
Contingency	-	-	-	-	70,000	-	70,000
Total	19,000	449,800	94,000	-	1,150,000	-	1,712,800

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
State Parks Grant	19,000	358,000	94,000	-	1,150,000	-	1,621,000
Tidelands	-	91,800	-	-	-	-	91,800
Total	19,000	449,800	94,000	-	1,150,000	-	1,712,800

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**FY 2025/26 Budget Impact:**

The project is 100% grant-funded.

The budget impact on proposed funds include:

- None





**CIP Code:** PR-23

**Public Works Code:** 15074

**Finance Number:** PK-25-001

**Project Name:** Carpinteria Community Pool Improvements Project

**Engineers Estimate:** \$1,070,000

**Category:** Critical Infrastructure

**Phase:** Design

**Useful Life:** 50 yr

**Type:** Building

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Deferred Maintenance 3) Local Funds  
4) Community Benefit

### Description:

The general scope of work includes building system upgrades and a new small pool. The objective of this project is to upgrade electrical, mechanical, and plumbing systems; remodeling; and provide for an additional pool area for smaller non-swimming lap water activities.

### Justification/Priority Evaluation:

The Carpinteria Community Pool warrants rehabilitation to maintain safe, functional operations. In response, the Parks, Recreation, and Community Services Department commissioned a comprehensive needs assessment. Upon completion of the assessment, specific improvements will be identified. Preliminary observations indicate the need for system upgrades and building reconfiguration to accommodate expanded programming and staffing.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority B (Enhance existing recreational opportunities). Additionally, the project satisfies deferred maintenance criteria as systems have met optimal useful life. The pool serves as a public resource to a wide range of users. The project is intended to ensure the continuation of the community benefit. The design phase is funded through local funds (i.e. development impact fees and private donations). The project meets four of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.

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**CIP Code:** PR-23**Public Works Code:** 15074**Finance Number:** PK-25-001**Project Name:** Carpinteria Community Pool Improvements Project

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	-	-	70,000	-	-	-	<b>70,000</b>
Project Mgmt.	-	-	-	-	80,000	-	<b>80,000</b>
Construction	-	-	-	-	950,000	-	<b>950,000</b>
Contingency	-	-	-	-	70,000	-	<b>70,000</b>
Total	-	-	<b>70,000</b>	-	<b>1,000,000</b>	-	<b>1,070,000</b>

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Aquatic DIF	-	-	59,000	-	-	-	<b>59,000</b>
Donation	-	-	11,000	-	-	-	<b>11,000</b>
TBD	-	-	-	-	1,000,000	-	<b>1,000,000</b>
Total	-	-	<b>70,000</b>	-	<b>1,000,000</b>	-	<b>1,070,000</b>

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**FY 2025/26 Budget Impact:**

The project proposes the use of Aquatic Facilities Development Impact Fee (DIF) and private donations.

The budget impact on proposed funds include:

- Development Impact Fees Fund – 100% of Aquatic Facilities DIF
  - Revolving Fund – 20% of Private Donations
-





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**CIP Code:** GF-18      **Public Works Code:** 15055      **Finance Number:** PW-23-001  
**Project Name:** Carpinteria Library Improvements Project

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**Engineers Estimate:** \$1,189,000      **Category:** Critical Infrastructure      **Phase:** Construction  
**Useful Life:** 50 yr      **Type:** Building      **FY Priority Level:** 1  
**Priority Criteria Met:** 1) Strategic Alignment   2) Deferred Maintenance   3) Community Benefit

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**Description:**  
The general scope of work includes building system upgrades. The objective of this project is to upgrade electrical, mechanical, and plumbing systems; and remodeling.

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**Justification/Priority Evaluation:**  
The Carpinteria Community Library, as standard with building maintenance, requires updates and retrofits to maintain safe, functional, and modern operations. Identified deficiencies include plumbing, electrical systems, and accessibility for all recreational users.  
The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority B (Enhance existing recreational opportunities). The project is intended to address deferred maintenance because the facility exceeds its optimal service life. Given the Carpinteria Community Library’s role as a public resource that serves a wide range of users, the community benefit criterion is satisfied. The project meets three of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.

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**CIP Code:** GF-18**Public Works Code:** 15055**Finance Number:** PW-23-001**Project Name:** Carpinteria Library Improvements Project

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	38,000	-	-	-	-	-	38,000
Project Mgmt.	-	-	-	-	80,000	-	80,000
Construction	1,000	-	50,000	-	950,000	-	1,001,000
Contingency	-	-	-	-	70,000	-	70,000
Total	39,000	-	50,000	-	1,100,000	-	1,189,000

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Measure X	39,000	-	18,000	-	-	-	57,000
Gen Fac DIF	-	-	32,000	-	-	-	32,000
TBD	-	-	-	-	1,100,000	-	1,100,000
Total	39,000	-	50,000	-	1,100,000	-	1,189,000

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**FY 2025/26 Budget Impact:**

The project proposes use of General Government Facilities Development Impact Fee (DIF) and Measure X funds to begin construction.

The budget impact on proposed funds include:

- Measure X – 1% of the FY 2025/26 allocation
  - Development Impact Fees Fund – 100% of General Government Facilities DIF
-



**CIP Code:** ST-59 & ST-64 **Public Works Code:** 15133 & 15134 **Finance Number:** ST-23-001

**Project Name:** 2023 Pavement Rehabilitation Project

**Engineer Estimate:** \$7,007,200 **Category:** Critical Infrastructure **Phase:** Construction

**Useful Life:** 20 yr **Type:** Roadway **FY Priority Level:** 3

**Priority Criteria Met:** 1) Strategic Alignment 2) Deferred Maintenance 3) Community Benefit

#### Description:

The general scope of work includes pavement rehabilitation, pedestrian facility upgrades (e.g. curb ramps and sidewalks) as needed for compliance with the Americans with Disabilities Act (ADA), and drainage improvements. The objective of this project is to rehabilitate pavement using technologies and material recycling techniques that lower greenhouse gas emissions and reduce the cost of pavement maintenance through material choice and construction methods and to provide for ADA accessibility upgrades.

#### Justification/Priority Evaluation:

Consistent with roadway infrastructure management best practices, pavement rehabilitation is essential when streets exceed a useful service life. Using the City's Pavement Management System the streets that proposed in this project are identified as *poor* or *failed* condition, which warrants rehabilitation. In addition to pavement improvements, the project will include pedestrian facility upgrades for accessibility to comply with ADA standards.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority A Maintain and improve high-priority public infrastructure) and addresses deferred maintenance needs. The anticipated outcomes include long-term community benefits through the delivery of safer, smoother roadways and accessible pedestrian facilities. The project meets three of the five priority criteria. However, it is recommended for programming contingency budget towards design revisions due to funding constraints and project cost for Fiscal Year 2025/26 and deferring construction to a subsequent fiscal year.

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**CIP Code:** ST-59 & ST-64   **Public Works Code:** 15133 & 15134   **Finance Number:** ST-23-001

**Project Name:** 2023 Pavement Maintenance and Rehabilitation Project

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	253,000	4,200	50,000	-	-	-	307,200
Project Mgmt.	-	-	-	-	350,000	-	350,000
Construction	-	-	-	-	5,520,000	-	5,520,000
Contingency	-	-	-	-	830,000	-	830,000
Total	253,000	4,200	50,000	-	6,700,000	-	7,007,200

**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
RMRA	230,000	4,200	50,000	-	-	-	284,200
Street DIF	-	-	-	-	-	-	-
Measure A	23,000	-	-	-	-	-	23,000
TBD	-	-	-	-	6,700,000	-	6,700,000
Total	253,000	4,200	50,000	-	6,700,000	-	7,007,200

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**FY 2025/26 Budget Impact:**

The project budget proposes \$50,000 of state funds (RMRA) for the design phase should any revision be necessary while awaiting construction.

The budget impact on proposed funds include:

- RMRA – 14% of FY 2025/26 Allocation





**CIP Code:** HI-07

**Public Works Code:** 15016

**Finance Number:** TR-19-002

**Project Name:** Carpinteria Avenue Bridge Replacement Project

**Engineer Estimate:** \$15,345,600

**Category:** Critical Infrastructure

**Phase:** Construction

**Useful Life:** 100 yr

**Type:** Bridge

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Deferred Maintenance 3) Grant Funds  
4) Local Funds 5) Community Benefit

### Description:

The general scope of work includes removing and replacing Carpinteria Avenue Bridge over Carpinteria Creek, improving roadway approaches and pedestrian and bicycle facilities, relocating utility facilities, and restoring riparian areas. The objective of this project is to replace a structurally deficient bridge.

### Justification/Priority Evaluation:

The Carpinteria Avenue Bridge serves as the City's main east-west roadway and emergency route to U.S. 101. In 2012, the California Department of Transportation rated the bridge as structurally deficient and unable to convey the 100-year flood of Carpinteria Creek.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority A (Maintain and improve high-priority public infrastructure), while mitigating deferred maintenance and leveraging a \$13,828,820 grant and local funds (development impact fees) for construction. The project is intended to provide for community benefit in the form of safety, mobility, and emergency preparedness. The project meets five of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.

**CIP Code:** HI-07**Public Works Code:** 15016**Finance Number:** TR-19-002**Project Name:** Carpinteria Avenue Bridge Replacement Project**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	738,000	-	-	-	-	-	<b>738,000</b>
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	3,000	-	-	-	-	-	<b>3,000</b>
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	404,000	200,000	50,000	50,000	-	-	<b>704,000</b>
Project Mgmt.	51,000	40,000	730,000	730,000	-	-	<b>1,551,000</b>
Construction	35,000	200,000	5,326,500	5,326,500	-	-	<b>10,888,000</b>
Contingency	-	71,600	695,000	695,000	-	-	<b>1,461,600</b>
Total	<b>1,231,000</b>	<b>511,600</b>	<b>6,801,500</b>	<b>6,801,500</b>	-	-	<b>15,345,600</b>

**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
HBR Grant	1,086,000	461,000	5,930,000	5,930,000	-	-	<b>13,407,000</b>
Highway DIF	145,000	11,000	471,000	471,000	-	-	<b>1,098,000</b>
RMRA	-	-	175,000	175,000	-	-	<b>350,000</b>
Gas Tax	-	-	59,500	59,500	-	-	<b>119,000</b>
Measure A	-	-	67,500	67,500	-	-	<b>135,000</b>
Measure X	-	39,600	-	-	-	-	<b>39,600</b>
DIF	-	-	98,500	98,500	-	-	<b>197,000</b>
Total	<b>1,231,000</b>	<b>511,600</b>	<b>6,801,500</b>	<b>6,801,500</b>	-	-	<b>15,345,600</b>

**FY 2025/26 Budget Impact:**

The project is 88.53% federal grant-funded with a 11.47% local match requirement. Proposed funding sources to satisfy match include Highways and Bridges Development Impact Fee (DIF), Road Maintenance and Rehabilitation Account (RMRA), Gas Tax, and Measure A.

The budget impact on proposed funds include:

- Development Impact Fees Fund –50% of available Highways and Bridges DIF
- RMRA – 50% of FY 2025/26 allocation
- Gas Tax – 25% of available fund balance
- Measure A – 7% of FY 2025/26 allocation
- Development Impact Fee – Combination of DIF Fund balance



**CIP Code:** AT-23

**Public Works Code:** 15113

**Finance Number:** TR-21-001

**Project Name:** Linden Avenue Improvements Project-Carpinteria Avenue to Linden Avenue Overcrossing

**Engineer Estimate:** \$924,500

**Category:** Critical Infrastructure

**Phase:** Construction

**Useful Life:** 50 yr

**Type:** Pedestrian Safety

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Grant Funds 3) Local Funds  
4) Community Benefit

### Description:

The general scope of work includes sidewalk widening, parkways, street trees, curb ramp upgrades in conform with Americans with Disabilities Act (ADA) standards, and Class II Bikeways (Bike Lanes). The objective of this project is to conform with the Bikeways Plan of the Circulation Element of the General Plan and Local Coastal Plan and the SBCAG Regional Active Transportation Plan.

### Justification/Priority Evaluation:

The proposed project is located on Linden Avenue between Carpinteria Avenue and the Linden Avenue Overcrossing. Linden Avenue serves as one of the key arterial roadways and access to both Carpinteria City Beach and Carpinteria State Beach. Despite its high level of foot traffic, the corridor currently lacks adequate pedestrian safety features and ADA-compliant pedestrian facilities.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C (Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents). The project secured 100% grant funding for design and construction. The project is intended to deliver community benefits by enhancing pedestrian safety, accessibility, and overall walkability. The project meets four of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.



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**CIP Code:** AT-23**Public Works Code:** 15113**Finance Number:** TR-21-001**Project Name:** Linden Avenue Improvements Project- Carpinteria Avenue to Linden Avenue Overcrossing

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**Estimated Cost Per Fiscal Year:**

Expenditures	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	130,000	-	-	-	-	-	130,000
Project Mgmt.	-	100,000	-	-	-	-	100,000
Construction	-	600,000	-	-	-	-	600,000
Contingency	-	92,500	2,000	-	-	-	94,500
Total	<b>130,000</b>	<b>792,500</b>	<b>2,000</b>	-	-	-	<b>924,500</b>

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**Funding Source Per Fiscal Year:**

Funding Sources	Prior	2024/25	2025/26	2026/27	2027/28	2028/29	Total
SBCAG Cir Funds	130,000	792,500	2,000	-	-	-	<b>924,500</b>
Total	<b>130,000</b>	<b>792,500</b>	<b>2,000</b>	-	-	-	<b>924,500</b>

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**FY 2025/26 Budget Impact:**

The construction phase of this project is 100% grant-funded.

The budget impact on proposed funds include:

- None
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**CIP Code:** TC-03

**Public Works Code:** 15125

**Finance Number:** TR-21-003

**Project Name:** Carpinteria High School Area Crosswalk Safety Improvements Project

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**Engineer Estimate:** \$846,650

**Category:** Critical Infrastructure

**Phase:** Construction

**Useful Life:** 30 yr

**Type:** Pedestrian Safety

**FY Priority Level:** 1

**Priority Criteria Met:** 1) Strategic Alignment 2) Grant Funds 3) Local Funds  
4) Community Benefit

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### **Description:**

The general scope of work includes a new high intensity activated crosswalk system in front of Carpinteria High School. The objective of this project is to provide for a countermeasure to vehicular and pedestrian conflicts.

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### **Justification/Priority Evaluation:**

The proposed crosswalk improvement is located in front of Carpinteria High School, serving a student population of 600. The need for the project was identified in response to recurring pedestrian-vehicle incidents, with drivers citing sun glare as a contributing factor. To mitigate the naturally occurring hazard, the installation of high intensity activated crosswalk system is recommended.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C (Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents). The project secured \$342,800 in grant funding and proposes to use restricted local funds (i.e. development impact fees) for construction. The project is intended to provide for a community benefit by improving pedestrian safety. The project meets four of the five priority criteria. The project is assigned a Priority Level 1 classification for Fiscal Year 2025/26.

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**CIP Code:** TC-03**Public Works Code:** 15125**Finance Number:** TR-21-003**Project Name:** Carpinteria High School Area Crosswalk Safety Improvements Project

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**Estimated Cost Per Fiscal Year:**

<b>Expenditures</b>	<b>Prior</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>Total</b>
Admin	1,000	-	-	-	-	-	<b>1,000</b>
Land Acquisition	-	-	-	-	-	-	<b>-</b>
Permits & Fees	-	-	-	-	-	-	<b>-</b>
Environmental	-	-	-	-	-	-	<b>-</b>
Right-of-Way	-	-	-	-	-	-	<b>-</b>
Design	112,000	129,000	-	-	-	-	<b>241,000</b>
Project Mgmt.	-	52,000	-	-	-	-	<b>57,000</b>
Construction	-	473,850	44,000	-	-	-	<b>517,850</b>
Contingency	-	34,800	-	-	-	-	<b>34,800</b>
<b>Total</b>	<b>113,000</b>	<b>689,650</b>	<b>44,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>846,650</b>

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**Funding Source Per Fiscal Year:**

<b>Funding Sources</b>	<b>Prior</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>Total</b>
HSIP Grant	-	500,000	-	-	-	-	<b>500,000</b>
Traffic DIF	32,000	129,000	44,000	-	-	-	<b>205,000</b>
Measure A	81,000	60,650	-	-	-	-	<b>141,650</b>
<b>Total</b>	<b>113,000</b>	<b>689,650</b>	<b>44,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>846,650</b>

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**FY 2025/26 Budget Impact:**

The construction phase of this project is 88.6% grant-funded and proposes the use of Traffic Control Development Impact Fee (DIF) to fund the remaining 11.4%.

The budget impact on proposed funds include:

- Development Impact Fees Fund – 19.84% of available Traffic Control DIF balance
-

# Program: Transportation, Parking, and Lighting

Department: Public Works

Funding Source(s): Capital Improvement Projects, Local Transportation, Measure A, R-O-W Assessment District, and Street Lighting Funds

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## I. Program Summary

The Transportation, Parking, and Lighting Program provides for the administration of the following services:

- ◆ Transit service contracts with Santa Barbara Metropolitan Transit District (SBMTD), Easy Lift Transportation, and Help of Carpinteria
- ◆ Public parking lots
- ◆ Street lights

Easy Lift Transportation is a paratransit service that will continue to be provided from the previous fiscal year, and it is funded by Measure A. Help of Carpinteria is a door-to-door transportation service that will continue to be provided from the previous fiscal year for non-driving residents, and it is also funded by Measure A. SBMTD is currently planning for a proposed electric micro transit service called “The Wave,” which is an on-demand, curbside van service and provides for trips between any two points in a specified zone for a flat fare.

Public parking lots include Parking Lot #1 (Ninth Street), Parking Lot #2 (Cactus Lane), and Parking Lot #3 (Fifth Street).

The majority of the public street lights are owned, operated, and maintained by Southern California Edison (SCE). Decorative street lights are owned, operated, and maintained by the City, while SCE provides the power. The decorative street lights are located citywide, including on portions of Linden Avenue, Carpinteria Avenue, City Hall, Parking Lot #3, parks, and bike paths.

### Benefit Assessment Districts:

Street Lighting District No. 1 provides for the funding of the operation and maintenance of all the street lights.

Lighting, Landscaping, and Right-of-Way Improvement District No. 3 provides for the funding of the operation and maintenance for the City’s public right-of-way.

Parking and Business Improvement Area Assessment District No. 4 provides for the funding of the operation and maintenance for Parking Lot #1 (Ninth Street), Parking Lot #2 (Cactus Lane), and Parking Lot #3 (Fifth Street).

## II. Prior Budget Accomplishments

- Initiated the revamp of Lighting, Landscaping, and Right-of-Way Improvement District No. 3 in the third quarter of FY 2024/25; work is currently in progress.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 411 - Transportation, Parking, &amp; Lighting</b>					
<b>Revenue</b>					
41 - Taxes	\$ 244,758	\$ 234,450	\$ 248,500	\$ 260,650	\$ 273,300
43 - Intergovernmental	-	-	-	-	-
44 - Fines & Forfeitures	1,410	800	800	800	800
46 - Interest	22,288	12,000	12,000	6,000	6,000
48 - Miscellaneous Revenue	-	6,250	6,250	-	-
<b>Revenue Total:</b>	<b>\$ 268,456</b>	<b>\$ 253,500</b>	<b>\$ 267,550</b>	<b>\$ 267,450</b>	<b>\$ 280,100</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 94,940	\$ 125,400	\$ 125,400	\$ 79,850	\$ 84,100
52 - Professional Services	145,449	313,000	313,000	306,000	306,000
53 - Contract Services	-	8,000	8,000	58,500	8,500
55 - Other Operating Expenses	3,232	7,000	7,000	7,500	7,500
<b>Expenditure Total:</b>	<b>\$ 243,621</b>	<b>\$ 453,400</b>	<b>\$ 453,400</b>	<b>\$ 451,850</b>	<b>\$ 406,100</b>

## IV. Expenditure Summary

### Personnel

Reflects the allocation of staffing costs for three Maintenance Worker II positions, a Senior Maintenance Technician, a Lead Maintenance Worker, and a Public Works Manager

### Professional Services

Engineering (e.g., civil, structural, and traffic) and other specialty (e.g., unmanned aerial vehicle or unmanned aircraft system, and railroad right-of-way) services.

### Contract Services

Street light repairs and bicycle education outreach.

### Operating Expenses

Supplies and materials for street lights and paratransit.

## Program: Solid Waste

Department: Public Works

Funding Source(s): AB 939, Revolving, and Solid Waste Franchise Fee Funds

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### I. Program Summary

The Solid Waste Program provides for solid waste collection, including handling, disposal, and recycling operations, and street sweeping. The City contracts with E.J. Harrison and Sons, Inc. under a franchise agreement. The program also provides for the collection of antifreeze, batteries, oil, and paint (ABOP); and the annual household hazardous waste and household goods, including electronic waste (E-Waste).

The Solid Waste Program is funded by Assembly Bill (AB) 939 fees, which are collected by E. J. Harrison and Sons, Inc. and remitted to the City as part of the contract. The cost of the collection of used oil is also offset with the Oil Payment Program Funds from the California Department of Resources, Recovery and Recycling (Cal Recycle).

ABOP Collection: State funding from the Cal Recycle Oil Payment Program is used to administer the ABOP collection service, including the operation of the self-service used oil facility at City Hall, and public education. Remaining ABOP expenses are funded by AB 939 fees.

Annual Household Hazardous Waste Collection: The City's solid waste contractor does not provide for the collection of household hazardous waste. The City independently procures a contractor with a Hazardous Substance Removal Certification as licensed by the Contractors State License Board for the collection of the household hazardous waste. The Annual Household Hazardous Waste Collection event is held at the Public Works Yard. The event is funded by AB 939 fees.

Annual Household Goods Collection: The Annual Household Goods Collection event is conducted concurrently and at the same location as the Annual Household Hazardous Waste Collection event. The City's solid waste contractor provides for the collection of various non-hazardous household goods, including E-Waste and bulky items. The event is funded by AB 939 fees.

### II. Prior Budget Accomplishments

- In March 2025, the City Council approved the increase of AB 939 fees.
- Continued outreach to food and beverage providers to reach full compliance with City regulations related to single-use plastic take-out foodware and retail.
- Implemented a "fix it" fair, an outreach event encouraging the community to repair items rather than dispose of them.

**III. Budget Summary**

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 421 - Solid Waste</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 25,528	\$ 104,000	\$ 104,000	\$ 32,500	\$ 32,500
45 - Charges for Services	279,451	296,500	296,500	637,250	637,250
46 - Interest	(78)	400	400	500	500
48 - Miscellaneous Revenue	9,932	11,850	14,650	5,000	5,000
<b>Revenue Total:</b>	<b>\$ 314,832</b>	<b>\$ 412,750</b>	<b>\$ 415,550</b>	<b>\$ 675,250</b>	<b>\$ 675,250</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 182,554	\$ 359,500	\$ 359,500	\$ 286,700	\$ 301,200
52 - Professional Services	56,584	22,000	22,000	55,000	25,000
53 - Contract Services	66,174	105,000	105,000	183,000	183,000
54 - Utilities	-	300	300	300	300
55 - Other Operating Expenses	14,037	74,050	74,050	104,900	104,900
<b>Expenditure Total:</b>	<b>\$ 319,349</b>	<b>\$ 560,850</b>	<b>\$ 560,850</b>	<b>\$ 629,900</b>	<b>\$ 614,400</b>

**IV. Expenditure Summary****Personnel**

Reflects the allocation of staffing costs for three Maintenance Worker II positions, Lead Maintenance Worker, Public Works Manager, Environmental Program Manager, and Environmental Program Specialist II.

**Professional Services**

Consulting solid waste services.

**Contract Services**

Hazardous waste hauler and Community Hazardous Waste Collection Center membership.

**Utilities**

Mobile device communications.

**Operating Expenses**

Supplies and materials, trash receptacle replacement program, public outreach, community workshop, and volunteer events.



## V. Goals, Objectives, and Performance Measures

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**City Council Primary Goal #1:** Enhance Public Outreach, Education, and Transparency

### Goals, Objectives, and Performance Measures

1. **Goal:** Increase public awareness of existing programs and regulations, as well as the resources available to the community.
  - 1.1. **Objective:** Work with Promotores to reach out to the Spanish-speaking community to raise awareness about disposal options for regular waste and hazardous waste.
    - 1.1.1. **Performance Measures:**
      - Target non-English speaking communities within Carpinteria by working with the Promotores, a network of community members who understand and respect the traditional beliefs of the Latino community and can help agencies integrate these cultural beliefs in their programs and services.
  - 1.2. **Objective:** Contract with Explore Ecology to bring organic waste, composting, and water quality education programs to Carpinteria students.
    - 1.2.1. **Performance Measures:**
      - Work with Explore Ecology to integrate outreach programs into student learning, including the Replace the Waste program.
  - 1.3. **Objective:** Increase public awareness of existing programs and regulations, as well as the resources available to the community.
    - 1.3.1. **Performance Measures:**
      - Partner with the Parks, Recreation, and Community Services Department to expand composting education, including holding workshops and having a demonstration project at the Community Garden.

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**City Council Primary Goal #3:** Enhance Quality of Life for Residents

### Goals, Objectives, and Performance Measures

1. **Goal:** To increase landfill diversion.
  - 1.1. **Objective:** Join the Community Hazardous Waste Collection Center.
    - 1.1.1. **Performance Measures:**
      - 100% enrollment.

# Program: Street, Fleet, and Parks and Facilities Maintenance

Department: Public Works

Funding Source(s): Capital Improvement, Gas Tax, General, Library, Local Transportation, Measure A, Measure X, Park Maintenance, Recreation Services, R-O-W Assessment District, and Tidelands Trust Funds

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## I. Program Summary

### Street Maintenance Program

The Street Maintenance Program provides for the maintenance of all City streets, including rights-of-way. There are approximately 30.5 centerline miles of streets. This amount of centerline miles represents approximately 6 million square feet of pavement. Maintenance of City streets includes:

- Pavement
- Traffic control devices (traffic signals, signing, and striping)
- Street lights
- Bikeways (Bike Paths, Bike Lanes, and Bike Routes)
- Sidewalks, curbs, gutters, and curb ramps
- Street trees and landscaping
- Benches
- Trash receptacles
- Bicycle racks
- Banners and flags
- Graffiti removal

There are also seven (7) vehicular bridges and seven (7) pedestrian bridges. Maintenance of these City bridges includes:

- Wearing surfaces
- Protective coating systems
- Deck/Slab protection systems
- Traffic control devices (traffic signing and striping)

Pavement Management System (PMS): The Pavement Management System provides for a systematic approach in prioritizing street pavement treatments such as repairs, maintenance, rehabilitation, and reconstruction. An update of the PMS was completed in August 2022, and it is valid for three years. Consulting civil engineers are procured for updating the PMS.

Bridge Inspection Program: Inspections are conducted on City vehicular and pedestrian bridges in order to assess the overall condition and safety of primary load-carrying members and joints, wearing surfaces, protective coating systems, deck/slab protection systems, and accessibility. It further identifies rehabilitation, replacement, or preventive maintenance strategies, including appropriate scopes of work and cost estimates. The California Department of Transportation (Caltrans) conducts inspections every two years for the City on the vehicular bridges in accordance with state law. Caltrans does not conduct inspections on the City pedestrian bridges. The pedestrian bridge inspection program is modeled after the Caltrans standards for vehicular bridge inspections. Structural engineers are procured to update the pedestrian bridge inspection program.

Sidewalk Assessment Program: The Sidewalk Assessment Program provides for a systematic approach in prioritizing sidewalk repairs. Similar to the Pavement Management System, the Sidewalk Assessment Program regularly inspects the condition of concrete sidewalks within the City right-of-way. Sidewalk inspection surveys are conducted on an annual basis. The Sidewalk Assessment Program divides the City into four zones- Sidewalk Maintenance Zones 1,2, 3, and 4.

Street Tree Management Plan and Special Conditions Street Tree Management Plan: The Street Tree Management Plan provides for effective management of City street trees and reduces the exposure of liability associated with them. The Special Conditions Streets Management Plan provides for effective management of certain mature City street trees.

### **Fleet Maintenance Program**

The Fleet Maintenance Program provides for the maintenance of all City fleet, including vehicles and equipment. There are seventeen (17) vehicles that include compact- and full-size passenger cars, full-size light-duty trucks (utility trucks), an electric cart, and a full-size sport utility vehicle. There are eight (8) pieces of equipment that include dump trucks, forklifts, loaders, aerial lift trucks, and street sweepers. All passenger cars are partial zero-emission hybrid models (gasoline and electric). The sport utility vehicle, light-duty trucks, and dump trucks are flexible fuel models (gasoline and ethanol). Forklifts are powered by either gasoline or propane. Loaders are powered by diesel and meet California Air Resources Control Board diesel emission standards. The street sweeper is a zero-emission electric model.

### **Parks and Facilities Maintenance Program**

The Parks and Facilities Maintenance Program provides for the maintenance of all City parks and open spaces. There are approximately a total of 100 acres of land that comprises of parks and open spaces which includes Carpinteria City Beach, Carpinteria Skate Park, El Carro Park, Memorial Park, Heath Ranch Park, Franklin Creek Park, Monte Vista Park, Historic Marker Park (between Carpinteria Avenue and Concha Loma Drive), Tar Pits Park, Salt Marsh Nature Preserve, Linden Field, and Bluffs Nature Preserve. Maintenance of City parks and open spaces includes:

- Landscaping and hardscaping
- Tables and benches
- Trash receptacles
- Trees
- Trails
- Beach/Shoreline
- Sport fields and courts
- Playground equipment

The Parks and Facilities Maintenance Program also provides for the maintenance of all City facilities, including the buildings and grounds therein. The City facilities are Carpinteria City Hall Campus, Carpinteria Community Library, Carpinteria Community Pool, and Veterans Memorial Building.

Benefit Assessment Districts: Winter Protection Berm Assessment District No. 5 provides for the funding of the operation and maintenance for a sand berm facility as a measure of shoreline protection for Carpinteria City Beach and immediately adjacent properties.

## II. Prior Budget Accomplishments

- Two (2) maintenance staff—one from the Street Maintenance Program and one from the Parks and Facilities Maintenance Program—completed landscape irrigation skills training in November 2024.
- Part-time Parks and Facilities Attendant staff received training in special event hospitality to support public facility rentals (e.g., Veterans Memorial Building rentals).

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 431 - Street Maintenance</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 1,718,269	\$ 1,804,050	\$ 1,754,050	\$ 1,735,600	\$ 1,665,100
45 - Charges for Services	-	25,950	25,950	-	-
46 - Interest	91,816	22,700	22,700	9,100	9,100
48 - Miscellaneous Revenue	-	12,400	12,400	-	-
<b>Revenue Total:</b>	<b>\$ 1,810,085</b>	<b>\$ 1,865,100</b>	<b>\$ 1,815,100</b>	<b>\$ 1,744,700</b>	<b>\$ 1,674,200</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 231,534	\$ 220,650	\$ 220,650	\$ 209,050	\$ 220,250
52 - Professional Services	172,830	54,950	54,950	-	-
53 - Contract Services	138,967	215,400	215,400	195,000	195,000
54 - Utilities	944	1,700	1,700	1,900	1,900
55 - Other Operating Expenses	93,195	161,300	160,950	170,300	145,300
57 - Capital Outlay	-	455,350	255,350	-	-
<b>Expenditure Total:</b>	<b>\$ 637,470</b>	<b>\$ 1,109,350</b>	<b>\$ 909,000</b>	<b>\$ 576,250</b>	<b>\$ 562,450</b>

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 441 - Right-of-Way Maintenance</b>					
<b>Revenue</b>					
44 - Fines & Forfeitures	\$ 358	\$ 100	\$ 200	\$ 200	\$ 200
46 - Interest	-	1,200	1,200	600	600
47 - Special Assessments	201,162	198,400	200,000	200,000	200,000
48 - Miscellaneous Revenue	24,718	6,200	6,200	-	-
<b>Revenue Total:</b>	<b>\$ 226,238</b>	<b>\$ 205,900</b>	<b>\$ 207,600</b>	<b>\$ 200,800</b>	<b>\$ 200,800</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 117,311	\$ 122,500	\$ 122,500	\$ 167,450	\$ 176,100
53 - Contract Services	287,929	307,000	307,000	292,500	291,500
54 - Utilities	727	900	900	1,300	1,300
55 - Other Operating Expenses	41,746	65,450	65,450	63,200	63,200
<b>Expenditure Total:</b>	<b>\$ 447,714</b>	<b>\$ 495,850</b>	<b>\$ 495,850</b>	<b>\$ 524,450</b>	<b>\$ 532,100</b>
	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 470 - Parks and Facilities</b>					
<b>Revenue</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ 159,000	\$ 159,000
47 - Special Assessments	-	-	-	20,400	20,400
48 - Miscellaneous Revenue	-	-	-	30,000	30,000
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,400</b>	<b>\$ 209,400</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ -	\$ -	\$ -	\$ 603,450	\$ 635,400
52 - Professional Services	-	-	-	4,000	4,000
53 - Contract Services	-	-	-	607,200	604,700
54 - Utilities	-	-	-	194,700	198,700
55 - Other Operating Expenses	-	-	-	212,350	214,650
57 - Capital Outlay	-	-	-	55,000	100,000
<b>Expenditure Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,676,700</b>	<b>\$ 1,757,450</b>

#### IV. Expenditure Summary

##### Personnel

Reflects the partial allocation of staffing costs for Maintenance Worker II positions, Lead Maintenance Worker, Senior Maintenance Technician, and Public Works Manager.

##### Professional Services

Other specialty services (e.g., arborist, biologist, etc.).

##### Contract Services

Street maintenance (e.g., sidewalk cleaning, sidewalk cutting, traffic signals, and right-of-way landscape), fleet maintenance (e.g., mechanic and autobody), parks maintenance, janitorial services and biohazard cleanups, and facilities maintenance (e.g., mechanical, electrical, and plumbing).

## Utilities

Mobile device communications.

## Operating Expenses

Storm drain cleaning, equipment rentals, maintenance personnel uniform cleaning, traffic signing and striping, vehicle and equipment preventative maintenance, and supplies and materials (e.g., tools, construction and landscape materials, personnel protective equipment, and various consumables).

## Capital Outlay

Corporation Yard carport and utility truck purchase.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
City Council Primary Goal #3: Enhance Quality of Life for Residents	
Goals, Objectives, and Performance Measures	
1. <b>Goal:</b> To increase and diversify maintenance operations capabilities.	
1.1. <b>Objective:</b> Possess at least one (1) special skill, e.g., carpentry, mechanical, electrical, plumbing, concrete finishing, equipment operation, etc.	
1.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"><li>• Number of training courses: Increase special skill training to no less than two (2) per year.</li><li>• Job description changes: Stipulate one (1) special skill in the position description.</li></ul>	

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City

**Goals, Objectives, and Performance Measures**

**1. Goal:** On-Call Maintenance Contracts.

**1.1.Objective:** Reduce overall maintenance costs by securing on-call service agreements (e.g., HVAC, electrical, plumbing, locksmith, vehicle maintenance) through pre-negotiated rates and exclusive service discounts.

**1.1.1. Performance Measures:**

- Measured by execution of on-call agreements for each maintenance category, including a not-to-exceed limit, exclusivity clause, and discounted pricing structure by Q2, FY 26.



## Program: Watershed Management

Department: Public Works

Funding Source(s): Gas Tax, General, Measure A, and Revolving Funds

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### I. Program Summary

The Watershed Management Program provides for the public outreach and education of stormwater quality; tracking of illicit discharges; water quality testing at storm drain outfalls or discharge areas; implementation and enforcement of stormwater quality best management practices (BMPs) for development, redevelopment, and City operations; regional coordination; and the overall stewardship of local watersheds by regulating stormwater runoff into creeks and salt marsh. The program was created in response to a need to comply with the National Pollutant Discharge Elimination System (NPDES) Phase II Small Municipal Separate Storm Sewer System (MS4) Permit.

The program involves the following services or activities:

- Stormwater Management
- Storm Drain Maintenance
- Shoreline Management
- Regional Watershed and Stormwater Funding Coordination
- State and Federal Permit Coordination

Trash Implementation Plan: A Trash Implementation Plan covers a 10-year period that will start upon incorporation of the Trash Amendment into the amended Phase II MS4 Permit.

NPDES Phase II Small MS4 Permit: The NPDES Phase II Small MS4 Permit was last updated and adopted in 2013. It is currently entering the tenth year of the proposed 5-year permit cycle. A draft amended Permit has been released to the California Stormwater Quality Association (CASQA) and is under review. The City is a member of CASQA, and a staff representative sits on a review committee for the draft amended Permit.

On April 7, 2015, the SWRCB adopted an Amendment to the Water Quality Control Plan for Ocean Waters of California (Ocean Plan) to Control Trash and Part 1 Trash Provision of the Water Quality Control Plan for Inland Surface Waters, Enclosed Bays, and Estuaries (ISWEBE Plan). Together, they are collectively referred to as the Trash Amendments. A draft 10-year plan for compliance was submitted in December 2018. The Trash Amendment has not been officially incorporated into the Phase II Permit; however, the City has been working towards full implementation of the plan, including installing full trash capture devices in storm drain inlets that were in areas that have been identified as high-trash-generating, and doing a complete evaluation of the street sweeping program.

Water Quality Monitoring: Water quality monitoring in partnership with the cities of Goleta, Buellton, and Solvang and the County of Santa Barbara continues. All monitoring is done in

accordance with the Phase II MS4 Permit 303(d) Monitoring Plan that has been approved by the Central Coast Regional Water Quality Control Board. The report is completed following analysis of all storm samples and submitted to the State Water Resources Control Board (SWRCB) via the Stormwater Multiple Application and Report Tracking System (SMARTS) reporting system. Final reports are available at the end of each fiscal year for submittal

## II. Prior Budget Accomplishments

- Via Real Stormwater Project. Construction was completed in April 2025.
- A revamped tracking system was developed for monitoring development and capital projects' stormwater control plans, including inspections and maintenance agreements.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 451 - Watershed Management</b>					
<b>Revenue</b>					
48 - Miscellaneous Revenue	\$ -	\$ 4,150	\$ 4,150	\$ -	\$ -
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ 4,150</b>	<b>\$ 4,150</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 121,953	\$ 117,200	\$ 117,200	\$ 186,100	\$ 195,650
53 - Contract Services	19,765	95,000	95,000	70,000	100,000
55 - Other Operating Expenses	21,535	23,100	23,100	25,700	25,700
<b>Expenditure Total:</b>	<b>\$ 163,252</b>	<b>\$ 235,300</b>	<b>\$ 235,300</b>	<b>\$ 281,800</b>	<b>\$ 321,350</b>

## IV. Expenditure Summary

### Personnel

Reflects the allocation of staffing costs for Environmental Program Manager, Environmental Program Specialist II, Management Analyst II, and Public Works Director.

### Contract Services

NPDES MS4 Permit implementation.

### Operating Expenses

Storm drain repairs, professional licenses or certifications (e.g., Qualified Stormwater Pollution Prevention Plan Developer), and professional organization/affiliation dues (e.g., California Stormwater Quality Association).

## V. Goals, Objectives and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
<b>City Council Primary Goal #1:</b> Enhance Public Outreach, Education, and Transparency	
Goals, Objectives, and Performance Measures	
1. <b>Goal:</b> Increase public awareness of existing programs and regulations, as well as the resources available to the community.	
1.1. <b>Objective:</b> Collaborate with Carpinteria Library for Creek Week and other events to increase community engagement through reading.	
1.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>Collaborate with Library staff to curate a list of water/science-related books for all ages.</li> </ul>	

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
<b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents	
Goals, Objectives, and Performance Measures	
1. <b>Goal:</b> To protect local watersheds.	
1.1. <b>Objective:</b> Implement the Trash Implementation Plan regulation.	
1.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>Approval by the Regional Water Quality Control Board.</li> </ul>	

# Program: Resource Conservation

Department: Public Works

Funding Source(s): Measure X Fund

## I. Program Summary

The Resource Conservation Program provides for renewable energy development, energy efficiency, and strategic energy planning. The program involves the following services or activities:

- Community Choice Energy
- Strategic Energy Planning
- Energy Efficiency

## II. Prior Budget Accomplishments

- In January 2025, the City Council authorized the purchase of an electric tractor through the Santa Barbara County Air Pollution Control District Off-Road Equipment Replacement Program, which was a monetary incentive to replace large, diesel-powered off-road equipment with electric-powered equipment alternatives.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 461 - Resource Conservation</b>					
<b>Revenue</b>					
48 - Miscellaneous Revenue	\$ 83,018	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Revenue Total:</b>	<b>\$ 83,018</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 49,269	\$ 36,150	\$ 36,150	\$ 120,500	\$ 126,800
53 - Contract Services	34,708	3,500	3,500	2,000	2,000
55 - Other Operating Expenses	1,264	3,250	3,250	10,750	8,750
<b>Expenditure Total:</b>	<b>\$ 85,241</b>	<b>\$ 42,900</b>	<b>\$ 42,900</b>	<b>\$ 133,250</b>	<b>\$ 137,550</b>

## IV. Expenditure Summary

### Personnel

Reflects the allocation of staffing costs for Environmental Program Manager, Environmental Program Specialist II, Management Analyst II, and Public Works Director.

**Contract Services**

Resilient Central Coast Action Platform.

**Operating Expenses**

Advertising, annual conference, and electric vehicle charging stations.

**V. Goals, Objectives, and Performance Measures**

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)
<b>City Council Primary Goal #3:</b> Enhance Quality of Life for Residents
Goals, Objectives, and Performance Measures
<p><b>1. Goal:</b> To reduce greenhouse gas emissions.</p> <p><b>1.1. Objective:</b> Develop 100% energy-sustainable and resilient City facilities.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"><li>Secure federal- and/or state-aid funds at no less than 75% of project cost and fund any local match at no more than 25% of project cost.</li></ul>



# Parks, Recreation and Community Services

## I. Mission Statement

The City of Carpinteria Department of Parks, Recreation, and Community Services enriches the lives of community members by providing inclusive and accessible recreational, educational, and wellness opportunities. The department is committed to enhancing community well-being through diverse programs, services, and public spaces that foster connection, learning, and active living.

The department supports:

- Stewardship of natural open space, parks, and public trails.
- Lifelong learning and enrichment through the operation of the Community Library, which provides free access to books, digital resources, a Library of Things, educational workshops, speaker events, and community programming for all ages.
- Senior services through AgeWell, a robust program that partners with volunteers and local agencies to offer free classes, fitness programs, educational lectures, and social engagement opportunities for older adults.
- Healthy lifestyles through the Community Pool, which provides swim lessons, youth swim and water polo team, lap swim, and recreational swim opportunities year-round.
- Youth development and coastal safety through the Ocean Beach Program, which includes summer beach lifeguarding, seasonal equipment rentals through the Boathouse, and a dynamic Junior Lifeguard program.
- Community engagement and food sustainability through the Community Garden, where residents can rent plots to grow and harvest their produce.
- Stewardship and enjoyment of nature through the City's parks, beaches, and open spaces, offering inclusive and accessible public environments that support physical activity, relaxation, and community connection.
- Planning and advocacy of projects that will meet the diverse parks & recreation needs and desires of Carpinteria into the future.

## II. Department Description

The City of Carpinteria Parks, Recreation, and Community Services Department manages a wide range of public resources and programs designed to enhance the health, wellness, education, and overall quality of life for community members of all ages. The department oversees community assets such as parks, beaches, open spaces, the community library, the community pool, the community garden, and AgeWell senior services.

Administration provides leadership and coordination for the department's many initiatives, including AgeWell senior programming, facility rentals, community garden operations, grant administration, and long-term planning to meet the evolving needs of Carpinteria residents.

Library Services focuses on creating a welcoming and engaging environment through community-centered programming, access to a diverse collection of materials and resources—including a Library of Things—and support for lifelong learning through workshops, lectures, and family-friendly activities.

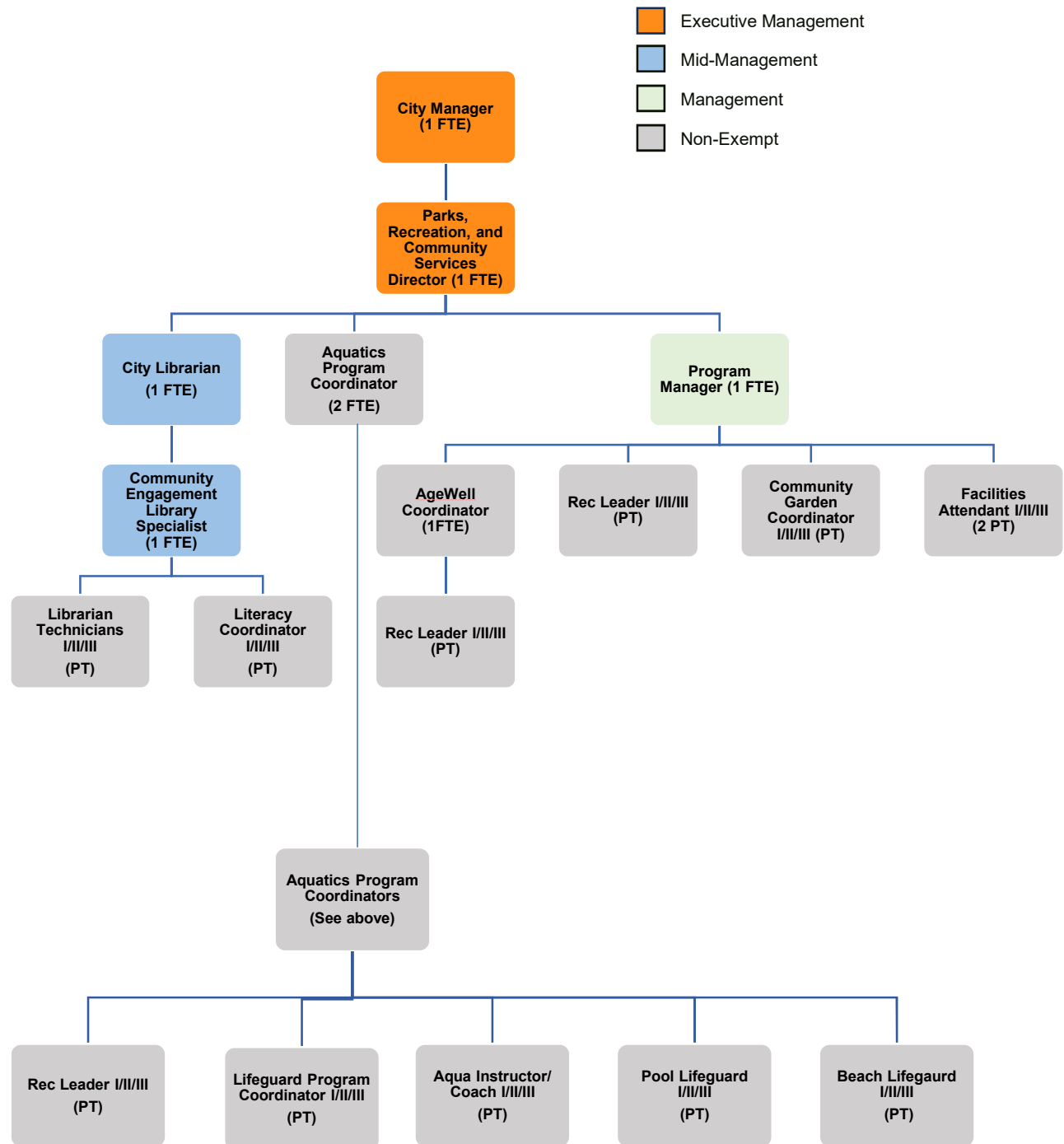


The Community Pool offers year-round aquatics programming for all ages and abilities, including swim lessons, recreational swim, lap swim, and a youth swim team, fostering both safety and physical wellness.

Ocean Beach Services operates seasonally to provide professional beach lifeguarding, coastal safety education, and recreational opportunities through the Boathouse's equipment rentals and the highly regarded Junior Lifeguard Program, which promotes youth development and environmental awareness.

Through collaborative partnerships, inclusive programming, and thoughtful use of public spaces, the department plays a vital role in building a vibrant, active, and connected Carpinteria community.

## III. Department Organizational Chart



**IV. Personnel Allocations**

<b>Program</b>	<b>Account</b>	<b>Senior Services Coordinator</b>	<b>City Librarian</b>	<b>Library Specialist</b>
Senior Services	104-512	100%		
City Library	202-550		100%	100%

<b>Program</b>	<b>Account</b>	<b>Aquatics Prog. Coord.</b>	<b>Aquatics Prog. Coord.</b>	<b>Program Manager</b>	<b>Parks &amp; Rec. Dir.</b>
Parks and Recreation Admin	101-501			20%	40%
Senior Services	104-512			30%	
Parks and Recreation Admin	202-501				10%
Parks and Recreation Admin	204-501			30%	10%
Parks and Recreation Admin	207-501				20%
Ocean Beach Services	207-531	30%	30%		
Vets Hall/Seaside	213-503			20%	
Community Pool Services	213-521	40%	40%		20%
Junior Lifeguards	213-522	15%	15%		
Swim Team Aquatics	213-523	15%	15%		

# Program: Parks, Recreation & Community Services Administration

Department: Parks, Recreation and Community Services

Funding Source(s): General, Measure X, Tidelands, Recreation Services, Parks Maintenance, and Revolving Funds

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## I. Program Summary

The Parks, Recreation, and Community Services Administration is responsible for planning, directing, and evaluating all recreation programs, activities, community services, and departmental staff. Key functions include coordinating rentals and special use permits, memorial and sponsorship programs, advancing planning for parks and trail paths, AgeWell programming, Community Garden programming, overseeing all youth and adult sports activities, and overseeing department employee training and public relations. The department also provides essential contract oversight for all partnering initiatives.

## II. Prior Budget Accomplishments

- Streamline administration and maintain adherence to all relevant policies and standards. Provide exceptional services, foster a culture of accountability, and support sustainable growth within the organization.
- Implemented a meeting and training schedule.
- Modernized operations and improved customer experience.
- Maintained a vibrant, inclusive community garden that fosters food security, promotes healthy living, and cultivates a strong sense of place for all community members.
- Enhance the quality of life for seniors in Carpinteria by creating inclusive socialization and relationship-building opportunities that foster a strong sense of community and belonging, while simultaneously promoting holistic health through physical, mental, and emotional wellness initiatives.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program : 501 - Parks &amp; Recreation Administration</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 36,000	\$ 76,000	\$ 77,900	\$ 37,000	\$ 37,000
45 - Charges for Services	58,631	128,750	134,250	22,100	22,100
46 - Interest	-	400	400	-	-
47 - Special Assesments	20,163	20,400	20,400	-	-
48 - Miscellaneous Revenue	5,540	23,000	23,000	4,000	4,000
<b>Revenue Total:</b>	<b>\$ 120,333</b>	<b>\$ 248,550</b>	<b>\$ 255,950</b>	<b>\$ 63,100</b>	<b>\$ 63,100</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 229,645	\$ 332,350	\$ 332,350	\$ 317,350	\$ 334,250
54 - Utilities	331	750	750	825	900
55 - Other Operating Expenses	716	9,100	8,100	18,475	18,475
57 - Capital Outlay	-	-	-	-	-
<b>Expenditure Total:</b>	<b>\$ 230,692</b>	<b>\$ 342,200</b>	<b>\$ 341,200</b>	<b>\$ 336,650</b>	<b>\$ 353,625</b>
<b>Program : 503 - Vets Hall / Seaside</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ 48,744	\$ 53,300	\$ 53,300	\$ 80,550	\$ 80,550
<b>Revenue Total:</b>	<b>\$ 48,744</b>	<b>\$ 53,300</b>	<b>\$ 53,300</b>	<b>\$ 80,550</b>	<b>\$ 80,550</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 50,893	\$ 80,650	\$ 80,650	\$ 64,550	\$ 67,850
53 - Contract Services	36,749	52,700	52,700	-	-
54 - Utilities	17,440	20,900	20,900	-	-
55 - Other Operating Expenses	4,684	28,700	29,050	-	-
57 - Capital Outlay	-	14,000	14,000	-	-
<b>Expenditure Total:</b>	<b>\$ 109,765</b>	<b>\$ 196,950</b>	<b>\$ 197,300</b>	<b>\$ 64,550</b>	<b>\$ 67,850</b>
<b>Program : 512 - Senior Services Program</b>					
<b>Revenue</b>					
48 - Miscellaneous Revenue	\$ 957	\$ 13,000	\$ 13,000	\$ 10,400	\$ 10,000
<b>Revenue Total:</b>	<b>\$ 957</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 10,400</b>	<b>\$ 10,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 37,284	\$ 149,150	\$ 148,200	\$ 154,400	\$ 162,300
52 - Professional Services	-	20,000	20,000	10,000	12,000
54 - Utilities	154	250	250	250	300
55 - Other Operating Expenses	2,751	53,100	30,600	40,650	35,200
<b>Expenditure Total:</b>	<b>\$ 40,189</b>	<b>\$ 222,500</b>	<b>\$ 199,050</b>	<b>\$ 205,300</b>	<b>\$ 209,800</b>

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 541 - Special Events</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ 6,027	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>Revenue Total:</b>	<b>\$ 6,027</b>	<b>\$ 5,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Expenditure</b>					
55 - Other Operating Expenses	\$ 1,796	\$ 1,500	\$ 1,850	\$ 1,500	1,500
<b>Expenditure Total:</b>	<b>\$ 1,796</b>	<b>\$ 1,500</b>	<b>\$ 1,850</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 542 - Community Garden</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 17,571	\$ -	\$ -	\$ -	-
45 - Charges for Services	7,209	12,000	12,000	12,000	12,000
48 - Miscellaneous Revenue	28	-	-	-	-
<b>Revenue Total:</b>	<b>\$ 24,808</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 17,154	\$ 20,300	\$ 20,300	\$ 27,050	\$ 28,800
53 - Contract Services	1,620	22,250	22,250	-	-
54 - Utilities	2,046	2,500	2,500	-	-
55 - Other Operating Expenses	1,546	1,500	1,500	7,500	5,000
<b>Expenditure Total:</b>	<b>\$ 22,366</b>	<b>\$ 46,550</b>	<b>\$ 46,550</b>	<b>\$ 34,550</b>	<b>\$ 33,800</b>

#### IV. Expenditure Summary

##### Personnel Services

This program supports Parks, Recreation, and Community Services Administration, which includes general administration, AgeWell Senior Services, the Community Garden, and facility rentals.

The Parks, Recreation, and Community Services Director is funded through this program at 50% for general administration. The Program Manager's time is allocated as follows: 50% for general administration (which includes the Community Garden), 30% for Senior Services, and 20% for rentals.

This program also funds the AgeWell Senior Services team, which includes one full-time Coordinator and one part-time Recreation Leader; a part-time Community Garden Coordinator; a part-time Recreation Leader at the City Hall front desk; and two part-time Parks and Facilities Attendants.

##### Professional Services

This program funds professional services that support the AgeWell Senior Services program. These may include performers, guest speakers, or other service providers for AgeWell events and activities.

## Utilities

This covers utility costs for the Veterans Memorial Hall, which houses Senior Services, as well as for the Community Garden.

## Operating Expenses

This category includes all other operating expenses related to Parks, Recreation, and Community Services Administration, the Community Garden, AgeWell, and facility rentals. These expenses include supplies and materials to support each program, fees for staff to attend trainings and conferences, and other miscellaneous costs necessary for the effective delivery of services and operations.

## V. Goals, Objectives, and Performance Measures

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**City Council Primary Goal #1:** Enhance Public Outreach, Education, and Transparency

### Goals, Objectives, and Performance Measures

**1. Goal:** Advance inclusion and accessibility.

**1.1. Objective:** Translate AgeWell, Community Garden, and Rental applications and forms to Spanish.

**1.1.1. Performance Measures:**

- Have Spanish applications and forms in Spanish online and on paper by FY 26, Q3.

**1.2. Objective:** Translate Community Garden signage to Spanish.

**1.2.1. Performance Measures:**

- Translate, create, and post bilingual garden signage by Q3, FY 26.

**1.3. Objective:** Create post-rental surveys in English and Spanish.

**1.3.1. Performance Measures:**

- Create bilingual rental surveys and implement in RecDesk by Q3, FY 27.

**2. Goal:** Strengthen partnerships with culturally connected organizations (AgeWell).

**2.1. Objective:** Partner with NGOs connected to the Spanish-speaking community to offer relevant programming in Spanish.

**2.1.1. Performance Measures:**

- Partner with at least one organization to offer at least one Spanish-language program through AgeWell by Q4 of each fiscal year.



**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)**

**City Council Primary Goal #3:** Enhance the Quality of Life for Residents

**Goals, Objectives, and Performance Measures**

**1. Goal:** Launch Initial Planning Phase for Rincon Bluffs (Bluffs III) Open Space.

**1.1.Objective:** Issue RFP for conceptual design and EIR services.

**1.1.1. Performance Measures:**

- RFP drafted, reviewed, and released by Q4, FY 26.

**1.2.Objective:** Review proposals, conduct interviews as needed, and recommend a consultant for approval, pending available funds.

**1.2.1. Performance Measures:**

- Consultant selection and City Council approval achieved by Q1, FY 27.

**1.3.Objective:** Identify and secure funding sources to cover costs associated with the conceptual design and EIR.

**1.3.1. Performance Measures:**

- Identify specific funding sources and amounts by Q3, FY 27.

**1.4.Objective:** Execute a contract and initiate the conceptual design and EIR process.

**1.4.1. Performance Measures:**

- Contract executed (if funding available) by Q4, FY 27.

**2. Goal:** Enhance data-driven decision making for AgeWell programming.

**2.1.Objective:** Implement regular feedback collection methods (e.g., forums, surveys, suggestion boxes) to gather participant, volunteer, and staff input to guide program improvements and development, and increase participation.

**2.1.1. Performance Measures:**

- Create and gather metrics to inform evaluation and next steps by Q4, FY 26.

**2.2.Objective:** Use participant, staff, and volunteer feedback and data analysis to inform targeted enhancements to existing classes, events, and wellness services.

**2.2.1. Performance Measures:**

- Implement any programmatic changes and improvements to existing programming by Q1, FY 27.

**3. Goal:** Enhance data-driven decision-making for Community Garden programming.

**3.1.Objective:** Gather feedback from gardeners through surveys and informal conversations to measure program satisfaction and to identify needs and any areas for improvement.

**3.1.1. Performance Measures:**

- Decide on feedback methods, and begin gathering feedback to inform improvement next steps by Q4, FY 26.

**4. Goal:** Enrich the Community Garden community programming.

**4.1.Objective:** Explore different programming opportunities and collaborations with local and regional partners to co-host events, educational workshops, and other engagement opportunities.

**4.1.1. Performance Measures:**

- Engage potential partners to co-host events, educational workshops, or other engagement opportunities by Q1, FY 27.
- Explore engagement initiatives and implement up to three events by Q4, FY 27. Track data and gather feedback to inform additional/future programming.

**5. Goal:** Improve Garden program operations and administration.

**5.1.Objective:** Evaluate the effectiveness of current garden policies and procedures (plot assignment process, communication systems, payment process, volunteering requirements, etc.)

**5.1.1. Performance Measures:**

- Begin analysis of garden policies and procedures by Q2, FY 26.
- Complete analysis and implement any changes and improvements identified by Q1, FY 27.

**6. Goal:** Continue Garden E-Newsletter

**6.1.Objective:** Continue monthly e-newsletter to share regular updates with garden members about local opportunities and offerings, events, and classes.

**6.1.1. Performance Measures:**

- Complete monthly.

**AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)****City Council Primary Goal #4:** Maintain the Fiscal Sustainability of the City**Goals, Objectives, and Performance Measures**

- 1. Goal:** Develop and implement a formal Fundraising, Sponsorship, and Donation Policy.
  - 1.1. Objective:** Research and draft a comprehensive policy that outlines guidelines, procedures, and ethical standards for accepting monetary and in-kind donations, corporate sponsorships, and community fundraising efforts.
    - 1.1.1. Performance Measures:**
      - Completion and formal adoption of the Fundraising, Sponsorship, and Donation Policy by FY 26, Q3.
      - Begin implementation of the policy, including the creation of promotional materials, community outreach, and staff training by FY 26, Q4.
- 2. Goal:** Establish a Sustainable Memorial Bench and Plaque Policy.
  - 2.1. Objective:** Develop a fiscally responsible policy that clearly outlines the cost structure, maintenance responsibilities, and replacement terms for memorial benches and plaques.
    - 2.1.1. Performance Measures:**
      - Completion and formal adoption of the policy by FY 27, Q1.

# Program: Community Pool Services

Department: Parks, Recreation, and Community Services

Funding Source(s): General Fund and Recreation Funds

## I. Program Summary

The City of Carpinteria's Community Pool Program encompasses facility management and a wide range of aquatic programming and services. This program offers high-quality, diverse aquatic activities catering to patrons of all ages and skill levels. Programs include swimming lessons, fitness and lap swimming sessions, water aerobics classes, and recreational swimming. Over the years, the Carpinteria Community Pool has become a hub for community engagement and wellness, with visitors and residents alike benefiting from exceptional facilities and programs. The pool is committed to promoting water safety, physical fitness, and community cohesion through its well-rounded and accessible aquatic offerings.

## II. Prior Budget Accomplishments

- Established and maintained a comprehensive program planning and communication framework.
- Developed and implemented a comprehensive staff development and operations program.
- Developed and implemented an Employee Handbook outlining all policies and lifeguarding procedures.
- Completed the Community Pool Facility Condition Assessment.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 521 - Community Pool Services</b>					
<b>Revenue</b>					
42 - Licenses & Permits	\$ 270	\$ 300	\$ 300	\$ 300	\$ 300
45 - Charges for Services	212,928	224,050	248,550	276,500	276,500
48 - Miscellaneous Revenue	7	44,000	44,000	-	-
<b>Revenue Total:</b>	<b>\$ 213,205</b>	<b>\$ 268,350</b>	<b>\$ 292,850</b>	<b>\$ 276,800</b>	<b>\$ 276,800</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 440,163	\$ 416,950	\$ 416,950	\$ 426,600	\$ 448,000
52 - Professional Services	5,490	10,500	14,500	11,500	12,000
53 - Contract Services	54,635	40,400	40,750	400	400
54 - Utilities	3,612	4,050	4,050	4,450	4,900
55 - Other Operating Expenses	39,379	21,800	22,000	15,400	15,800
57 - Capital Outlay	-	-	-	4,000	2,000
<b>Expenditure Total:</b>	<b>\$ 543,279</b>	<b>\$ 493,700</b>	<b>\$ 498,250</b>	<b>\$ 462,350</b>	<b>\$ 483,100</b>

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 523 - Swim Team Aquatics</b>					
<b>Revenue</b>					
45 - Charges for Services	81,722	75,000	89,000	89,000	89,000
			6,600	10,000	10,000
<b>Revenue Total:</b>	<b>\$ 81,722</b>	<b>\$ 75,000</b>	<b>\$ 95,600</b>	<b>\$ 99,000</b>	<b>\$ 99,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 43,961	\$ 44,500	\$ 44,500	\$ 86,100	\$ 90,750
52 - Professional Services	-	-	-	1,000	1,000
53 - Contract Services	-	-	3,600	5,000	5,000
55 - Other Operating Expenses	3,125	14,000	12,500	17,150	18,850
<b>Expenditure Total:</b>	<b>\$ 47,085</b>	<b>\$ 58,500</b>	<b>\$ 60,600</b>	<b>\$ 109,250</b>	<b>\$ 115,600</b>

#### IV. Expenditure Summary

##### Personnel Services

This program funds 60% of the salaries for the two Aquatic Coordinators, as well as all part-time lifeguards and swim instructors. Each Aquatic Coordinator's time is allocated as follows: 40% to general pool administration and 10% to Swim Team Aquatics. Additionally, the program supports 20% of the Parks, Recreation, and Community Services Director's time, along with a portion of the salaries for Public Works Parks and Facilities Maintenance Workers.

##### Professional Services

This category includes banking fees and costs associated with required employee certifications.

##### Contract Services

This program covers the Santa Barbara County Health Permit fee.

##### Operating Expenses

This includes all other operating costs such as supplies and equipment to support the Community Pool and Swim Team Aquatics, staff training and conference-related travel, and employee uniforms.

## V. Goals, Objectives, and Performance Measures

AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)	
City Council Primary Goal #3: Enhance Quality of Life for Residents	
Goals, Objectives, and Performance Measures	
1. <b>Goal:</b> Initiate and lead a capital fundraising campaign for community pool renovations, aligned with Community Pool Facility Condition Assessment recommendations.	
1.1. <b>Objective:</b> Develop a detailed fundraising plan, including target fundraising goals, timelines, donor prospect lists, and marketing strategies.	
1.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>Fundraising plan completed and approved by Q3, FY 26.</li> </ul>	
2. <b>Goal:</b> Expand Equitable Access to Aquatics Programs	
2.1. <b>Objective:</b> Increase community access by offering Sunday swim lessons.	
2.1.1. <b>Performance Measures:</b>	
2.2. Average enrollment rate for Sunday swim lessons greater than or equal to 80% capacity.	
3. <b>Goal:</b> Establish a Youth Aquatics Scholarship Program supported by donations and sponsorships to promote increased and equitable access to swim lessons and Junior Lifeguards.	
3.1. <b>Objective:</b> Develop and adopt a scholarship policy that defines eligibility criteria, application and verification process, and program funding mechanisms.	
3.1.1. <b>Performance Measures:</b>	
<ul style="list-style-type: none"> <li>Completion and formal adoption of the Youth Aquatics Scholarship Policy by Q4, FY 26.</li> <li>Promote the scholarship opportunity to underserved and income-qualified families through targeted outreach through Q4, FY 27.</li> </ul>	

# Program: Ocean Beach Services

Department: Parks, Recreation, and Community Services

Funding Source(s): General Fund, Measure X

## I. Program Summary

The City of Carpinteria's Ocean Beach Services Program aims to effectively oversee the city's coastline to promote tourism, ensure public safety, and facilitate recreational activities. Through strategic management, the program seeks to enhance visitor experiences while preserving the natural beauty and ecological integrity of Carpinteria's oceanfront. Key objectives include maintaining a balance between tourism and environmental sustainability, implementing safety measures, and providing diverse recreational opportunities for residents and visitors alike.

## II. Prior Budget Accomplishments

- Streamlined and improved customer service for boathouse operations.
- Developed and implemented a comprehensive staff development and operations program for the City of Carpinteria Beach Lifeguard Program.
- 180 Junior Lifeguard participants registered for the Summer 2025 program.

## III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 522 - Junior Lifeguards</b>					
<b>Revenue</b>					
45 - Charges for Services	\$ 128,647	\$ 130,000	\$ 130,000	\$ 135,000	\$ 135,000
48 - Miscellaneous Revenue	623	18,800	18,800	10,000	10,000
<b>Revenue Total:</b>	<b>\$ 129,269</b>	<b>\$ 148,800</b>	<b>\$ 148,800</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 106,628	\$ 190,350	\$ 190,350	\$ 110,200	\$ 116,050
53 - Contract Services	-	1,000	1,000	1,000	1,000
55 - Other Operating Expenses	23,061	33,300	33,300	22,900	26,500
<b>Expenditure Total:</b>	<b>\$ 129,689</b>	<b>\$ 224,650</b>	<b>\$ 224,650</b>	<b>\$ 134,100</b>	<b>\$ 143,550</b>



	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 531 - Ocean Beach Services</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 6,651	\$ 17,600	\$ 17,600	\$ -	\$ 8,750
45 - Charges for Services	312,721	374,250	374,250	368,100	368,100
46 - Interest	38,670	12,000	16,000	6,000	6,000
48 - Miscellaneous Revenue	170	-	-	-	-
<b>Revenue Total:</b>	<b>\$ 358,213</b>	<b>\$ 403,850</b>	<b>\$ 407,850</b>	<b>\$ 374,100</b>	<b>\$ 382,850</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 81,770	\$ 124,100	\$ 124,100	\$ 162,500	\$ 169,350
52 - Professional Services	-	580	600	-	-
53 - Contract Services	49,589	46,500	57,100	1,000	1,000
54 - Utilities	3,937	4,750	4,750	4,125	4,500
55 - Other Operating Expenses	1,940	32,500	22,400	3,000	3,000
<b>Expenditure Total:</b>	<b>\$ 137,236</b>	<b>\$ 208,430</b>	<b>\$ 208,950</b>	<b>\$ 170,625</b>	<b>\$ 177,850</b>

#### IV. Expenditure Summary

##### Personnel Services

This program funds 50% of the salaries for each of the Aquatics Program Coordinators, allocated as 40% for Ocean Beach Services and 10% for the Junior Lifeguard program (per coordinator).

##### Contract Services

This program funds payments to the Carpinteria-Summerland Fire Protection District for employee certifications in American Heart Association CPR. It also covers costs in the event that additional beach lifeguard support is provided by the Fire Department.

##### Utilities

This category funds utility costs associated with the Beach Lifeguard Towers and the Boathouse.

##### Other Operating Expenses

This includes supplies and materials needed for Ocean Beach Services, including the Junior Lifeguard program. Funded items include first aid supplies, staff uniforms, and miscellaneous program and safety equipment.

**V. Goals, Objectives, and Performance Measures**

<b>AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)</b>	
<b>City Council Primary Goal #3:</b> Enhance the Quality of Life for Residents	
<b>Goals, Objectives, and Performance Measures</b>	
<p><b>1. Goal:</b> Expand Ocean Recreation Opportunities</p> <p><b>1.1.Objective:</b> Expand aquatics program activities by developing and offering kayaking, stand-up paddleboarding (SUP), and other ocean-based programs.</p> <p><b>1.1.1. Performance Measures:</b></p> <ul style="list-style-type: none"><li>• Program development – activity planning, budgeting, and marketing to be completed by Q3, FY 26.</li></ul>	

## Program: Library Services

Department: Parks, Recreation & Community Services

Funding Source(s): General, Recreation Services, Library, and Measure X funds

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### I. Program Summary

The Carpinteria Community Library offers a diverse range of programs catering to the educational, recreational, and cultural needs of the local community. From early childhood literacy initiatives to adult enrichment workshops, the library strives to be a hub of learning and engagement for people of all ages. The goal of the library program is to plan and deliver responsive, inclusive, and accessible library services that support the informational and enrichment needs of those living and working in the Carpinteria Community Library service area. Through initiatives like early literacy programs for babies and preschoolers, adult education workshops, author talks, cultural events, technology classes, and the summer reading program, the library remains committed to enriching lives, fostering learning opportunities, and building a stronger, more connected community.

### II. Prior Budget Accomplishments

- Enhanced community engagement and literacy to reach a wider audience, promote lifelong learning, and foster a sense of community through shared literary experiences.
- Boosted Library utilization and program participation.
- Provided family preparedness workshops to the community.
- Prioritized staff training and development initiatives to ensure a skilled and motivated workforce capable of delivering high-quality services and programs.
- Commenced the Library's Three-Year Strategic Planning process.
- Launched the "Carp Reads" program.

### III. Budget Summary

	Prior Year Actuals FY 2023/24	Current Budget FY 2024/25	Estimated Final FY 2024/25	Adopted Budget FY 2025/26	Adopted Budget FY 2026/27
<b>Program: 550 - City Library</b>					
<b>Revenue</b>					
43 - Intergovernmental	\$ 161,596	\$ 161,500	\$ 158,600	\$ 158,500	\$ 160,500
45 - Charges for Services	3,073	3,000	3,000	3,000	3,000
48 - Miscellaneous Revenue	96,244	106,500	106,500	81,500	81,500
<b>Revenue Total:</b>	<b>\$ 260,913</b>	<b>\$ 271,000</b>	<b>\$ 268,100</b>	<b>\$ 243,000</b>	<b>\$ 245,000</b>
<b>Expenditure</b>					
51 - Personnel Services	\$ 386,545	\$ 456,250	\$ 456,250	\$ 501,300	\$ 526,200
52 - Professional Services	72,792	107,200	107,200	91,200	91,200
53 - Contract Services	1,017	4,500	4,500	5,500	5,500
55 - Other Operating Expenses	158,828	127,500	128,600	133,000	137,000
57 - Capital Outlay	6,810	25,000	25,000	5,000	1,000
<b>Expenditure Total:</b>	<b>\$ 625,992</b>	<b>\$ 720,450</b>	<b>\$ 721,550</b>	<b>\$ 736,000</b>	<b>\$ 760,900</b>

### IV. Expenditure Summary

#### Personnel Services

This program funds 100% of the personnel cost for the City Librarian, Community Engagement Library Specialist, and four part-time Library Technicians. Additionally, this program funds 10% of the Parks, Recreation, and Community Services Director's time for administrative support and a portion of the Public Works Parks & Facilities Maintenance staff time.

#### Professional Services

This program funds professional services for miscellaneous uses, such as the Library Strategic Plan consultant contract.

#### Contract Services

This account is used to pay for outside services such as IT, Black Gold Library Cooperative, and professional services as needed.

#### Operating Expenses

Operating expenses include the cost of natural gas, electricity, water, sewer service, landscaping, pest control, and telephone. Supplies and materials expenses include office supplies, program supplies, event supplies, books, and "library of things" items.

## V. Goals, Objectives, and Performance Measures

### AUTHORITY (City Council Goal / Policy Consistency / Mandate / Best practice)

**City Council Primary Goal #3:** Enhance Quality of Life for Residents

### Goals, Objectives, and Performance Measures

**1. Goal:** Implement the Library's Three-Year Strategic Plan

**1.1. Objective:** Facilitate the formal adoption and launch of the library's three-year strategic plan.

**1.1.1. Performance Measures:**

- Adoption of the Library Strategic Plan by LBOT
- Assess the feasibility and develop an internal plan based on available resources and budget priorities.

**2. Goal:** Strengthen Community-Centered Library Services

**2.1. Objective:** To enhance the quality of library programs by actively gathering and using community feedback through user and participant surveys for at least 50% of library-hosted programs.

**2.1.1. Performance Measures:**

- 50% of library programs for which participant feedback is collected.

**1.2. Objective:** Create a monthly Library e-newsletter to share regular updates with library users regarding program information and upcoming events.

**1.2.1. Performance Measure:**

- Create a Library e-newsletter by Q1, FY 27.

## General Fund

The General Fund is the general operating and largest fund of the City. This fund is used to account for all financial resources except those resources required to be accounted for in another fund. The projected ending balance of this fund is considered a contingency reserve for unexpected purposes during the fiscal year.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 131 - Records Management</b>						
<a href="#">101-131-4504</a>	City Clerk Charges	75	200	200	200	200
<b>SubProgram: 131 - Records Management Total:</b>		<b>75</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">101-161-4802</a>	Miscellaneous Income	-	2,100	2,100	-	-
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>-</b>	<b>2,100</b>	<b>2,100</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 171 - Law Enforcement</b>						
<a href="#">101-171-4120</a>	Sales Tax Safety	90,859	91,000	91,000	92,800	92,800
<a href="#">101-171-4375</a>	Federal Grant- COPS	186,159	195,000	195,000	175,000	175,000
<b>SubProgram: 171 - Law Enforcement Total:</b>		<b>277,018</b>	<b>286,000</b>	<b>286,000</b>	<b>267,800</b>	<b>267,800</b>
<b>SubProgram: 201 - Financial Management Services</b>						
<a href="#">101-201-4200</a>	Business License Application Fee	12,552	10,000	10,000	12,000	12,000
<a href="#">101-201-4400</a>	Penalties/Interest Charges	11,857	7,500	10,000	9,000	9,000
<a href="#">101-201-4502</a>	Processing Fee	15,595	30,000	30,000	30,000	30,000
<b>SubProgram: 201 - Financial Management Services Total:</b>		<b>40,004</b>	<b>47,500</b>	<b>50,000</b>	<b>51,000</b>	<b>51,000</b>
<b>SubProgram: 211 - Central Services</b>						
<a href="#">101-211-4500</a>	Rents & Leases	-	2,000	2,000	2,000	2,000
<b>SubProgram: 211 - Central Services Total:</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">101-221-4511</a>	Technology Surcharge	-	26,000	30,000	23,000	23,000
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>-</b>	<b>26,000</b>	<b>30,000</b>	<b>23,000</b>	<b>23,000</b>
<b>SubProgram: 302 - Advance Planning</b>						
<a href="#">101-302-4360</a>	State Grants	111,126	200,000	70,000	270,000	-
<a href="#">101-302-4547</a>	General Plan Update Fee	1,435	3,500	6,500	3,500	3,500
<b>SubProgram: 302 - Advance Planning Total:</b>		<b>112,561</b>	<b>203,500</b>	<b>76,500</b>	<b>273,500</b>	<b>3,500</b>
<b>SubProgram: 321 - Development Review and Building</b>						
<a href="#">101-321-4220</a>	Building/ Construction Permits	204,916	275,000	320,000	225,000	225,000
<a href="#">101-321-4221</a>	Solar Permits	-	12,000	12,000	5,000	5,000
<a href="#">101-321-4260</a>	Flat Rate Permits	5,956	8,000	10,000	8,000	8,000
<a href="#">101-321-4503</a>	Planning Charges	233,540	220,000	270,000	220,000	220,000
<a href="#">101-321-4509</a>	Building Plan Check	58,955	230,000	255,000	150,000	150,000
<b>SubProgram: 321 - Development Review and Building Total:</b>		<b>503,366</b>	<b>745,000</b>	<b>867,000</b>	<b>608,000</b>	<b>608,000</b>
<b>SubProgram: 331 - Code Compliance</b>						
<a href="#">101-331-4210</a>	Massage & Peddler Permits	560	350	300	300	300
<a href="#">101-331-4404</a>	Parking Fines & Penalties	31,898	35,500	32,000	32,000	32,000
<a href="#">101-331-4406</a>	Local Fines & Penalties	11,198	12,000	23,000	12,000	12,000
<b>SubProgram: 331 - Code Compliance Total:</b>		<b>43,656</b>	<b>47,850</b>	<b>55,300</b>	<b>44,300</b>	<b>44,300</b>
<b>SubProgram: 341 - Animal Care and Control</b>						
<a href="#">101-341-4270</a>	Dog Licenses	9,733	10,000	10,000	10,000	10,000
<a href="#">101-341-4565</a>	Animal Control Fees	294	500	500	500	500
<b>SubProgram: 341 - Animal Care and Control Total:</b>		<b>10,027</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>SubProgram: 401 - Public Works Administration</b>						
<a href="#">101-401-4360</a>	State Grants	7,027	57,300	57,300	-	-
<a href="#">101-401-4406</a>	Local Fines & Penalties	1,200	1,200	100	100	100
<a href="#">101-401-4507</a>	Public Works Charges	55,340	10,000	20,000	10,000	10,000
<a href="#">101-401-4802</a>	Miscellaneous Income	12,425	700	500	500	500
<b>SubProgram: 401 - Public Works Administration Total:</b>		<b>75,992</b>	<b>69,200</b>	<b>77,900</b>	<b>10,600</b>	<b>10,600</b>
<b>SubProgram: 402 - Engineering Permits</b>						
<a href="#">101-402-4230</a>	Engineering/ Street Permits	21,714	20,000	25,000	20,000	20,000
<a href="#">101-402-4240</a>	Over-Size Load Permits	2,104	1,800	2,000	1,800	1,800
<b>SubProgram: 402 - Engineering Permits Total:</b>		<b>23,818</b>	<b>21,800</b>	<b>27,000</b>	<b>21,800</b>	<b>21,800</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 403 - Capital Improvements</b>						
<a href="#">101-403-4802</a>	Miscellaneous Income	-	2,100	2,100	-	-
<b>SubProgram: 403 - Capital Improvements Total:</b>		-	<b>2,100</b>	<b>2,100</b>	-	-
<b>SubProgram: 451 - Watershed Management</b>						
<a href="#">101-451-4802</a>	Miscellaneous Income	-	4,150	4,150	-	-
<b>SubProgram: 451 - Watershed Management Total:</b>		-	<b>4,150</b>	<b>4,150</b>	-	-
<b>SubProgram: 900 - Non-Departmental</b>						
<a href="#">101-900-4100</a>	Property Tax- Secured, Current Year	2,863,440	2,880,000	2,920,000	3,024,000	3,175,200
<a href="#">101-900-4101</a>	Property Tax- Unsecured, Current Year	109,635	113,300	113,300	119,000	125,000
<a href="#">101-900-4102</a>	Property Tax- Prior Year, Secured/Unsecured	34,362	35,000	35,000	35,000	35,000
<a href="#">101-900-4103</a>	Property Tax- In Lieu	2,016,328	2,090,500	2,090,500	2,195,000	2,304,750
<a href="#">101-900-4111</a>	Property Tax- Homeowners Exemption	9,958	11,400	11,400	11,400	11,400
<a href="#">101-900-4112</a>	Property Tax- Documentary Transfer	63,296	60,000	70,000	60,000	60,000
<a href="#">101-900-4113</a>	Property Tax- Supplemental Roll	94,270	82,400	82,400	82,400	82,400
<a href="#">101-900-4121</a>	Sales Tax	2,082,125	2,038,000	2,024,400	2,093,150	2,150,150
<a href="#">101-900-4130</a>	Franchise Fees - Cable	160,584	156,000	156,000	152,000	152,000
<a href="#">101-900-4135</a>	Franchise Fees - Gas	68,481	68,500	68,500	42,250	42,250
<a href="#">101-900-4140</a>	Franchise Fees - Refuse	350,667	370,000	380,000	412,000	424,400
<a href="#">101-900-4145</a>	Franchise Fees - Electric	143,279	143,300	138,150	138,150	138,150
<a href="#">101-900-4150</a>	Transient Occupancy Tax	2,469,343	2,881,500	2,784,500	2,854,150	2,925,500
<a href="#">101-900-4151</a>	Transient Occupancy Tax - Short Term Rentals	724,905	847,000	831,350	852,150	873,450
<a href="#">101-900-4160</a>	Business License Tax	70,586	70,000	70,000	70,000	70,000
<a href="#">101-900-4201</a>	Short-Term Rental License	24,015	24,000	24,000	24,000	24,000
<a href="#">101-900-4202</a>	Tobacco Retailer Permit	1,736	1,700	1,700	1,700	1,700
<a href="#">101-900-4300</a>	DMV Parking Fees	18,558	18,000	18,000	18,000	18,000
<a href="#">101-900-4402</a>	Court Fines & Penalties	1,351	2,000	1,300	1,300	1,300
<a href="#">101-900-4410</a>	Property Tax- Interest/Penalties	18,541	12,400	12,400	12,400	12,400
<a href="#">101-900-4599</a>	Merchant Processing Fees	917	1,000	1,200	1,200	1,200
<a href="#">101-900-4600</a>	Interest Income	204,243	125,000	150,000	100,000	100,000
<a href="#">101-900-4601</a>	Net Adjustment Fair Value	182,406	-	-	-	-
<a href="#">101-900-4602</a>	Gain/Loss on Investment	156	-	-	-	-
<a href="#">101-900-4802</a>	Miscellaneous Income	2,959	225,000	225,000	225,000	225,000
<a href="#">101-900-4804</a>	SB90 Claims	7,515	7,700	7,700	7,700	7,700
<a href="#">101-900-4810</a>	Reimbursement- State	21,435	57,400	117,900	-	-
<a href="#">101-900-4812</a>	Reimbursement- Insurance Claim	273	4,400	4,400	-	-
<a href="#">101-900-4878</a>	Sale of Property Gain/Loss	15,000	-	-	-	-
<b>SubProgram: 900 - Non-Departmental Total:</b>		<b>11,760,363</b>	<b>12,325,500</b>	<b>12,339,100</b>	<b>12,531,950</b>	<b>12,960,950</b>
<b>Expense</b>						
<b>SubProgram: 101 - Legislative &amp; Policy</b>						
<a href="#">101-101-5100</a>	Regular Wages	-	24,250	24,250	23,200	24,400
<a href="#">101-101-5101</a>	Elected/Appointed Wages	18,600	37,800	37,800	57,000	57,000
<a href="#">101-101-5106</a>	Other Pay	4,925	10,300	10,300	6,750	7,100
<a href="#">101-101-5120</a>	Health Insurance	89,798	97,650	97,650	104,550	109,800
<a href="#">101-101-5121</a>	Dental Insurance	6,602	7,050	7,050	7,300	7,700
<a href="#">101-101-5122</a>	Life Insurance	659	900	900	950	1,000
<a href="#">101-101-5123</a>	Disability Insurance	72	150	150	350	400
<a href="#">101-101-5130</a>	PERS CLASSIC Contribution	-	3,000	3,000	3,700	3,900
<a href="#">101-101-5132</a>	PERS Prepay UAAL	-	4,500	4,500	7,850	8,250
<a href="#">101-101-5134</a>	Deferred Compensation	-	1,650	1,650	1,650	1,750
<a href="#">101-101-5140</a>	Medicare Tax	353	950	950	1,200	1,300
<a href="#">101-101-5150</a>	Flexible Benefits Program	6,614	6,900	6,900	7,100	7,500
<a href="#">101-101-5151</a>	Fitness Benefit	-	3,000	3,000	3,100	3,100
<a href="#">101-101-5152</a>	Cell Phone Allowance	-	100	100	100	100
<a href="#">101-101-5153</a>	Auto Allowance	-	540	550	550	550
<a href="#">101-101-5154</a>	Housing Allowance	-	2,100	2,100	2,400	2,400
<a href="#">101-101-5500</a>	Printing & Advertising	-	-	-	200	200
<a href="#">101-101-5505</a>	Public Relations	9,990	4,000	4,000	3,150	3,150
<a href="#">101-101-5510</a>	Dues & Subscriptions	11,531	10,900	10,900	11,550	11,550
<a href="#">101-101-5512</a>	Meetings & Travel	5,230	10,850	10,850	13,000	50,500
<a href="#">101-101-5560</a>	Supplies & Materials	-	650	650	500	500
<b>SubProgram: 101 - Legislative &amp; Policy Total:</b>		<b>154,374</b>	<b>227,240</b>	<b>227,250</b>	<b>256,150</b>	<b>302,150</b>



		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 102 - Commissions Boards and Committees</b>						
<a href="#">101-102-5100</a>	Regular Wages	-	18,900	18,900	-	-
<a href="#">101-102-5106</a>	Other Pay	-	1,300	1,300	-	-
<a href="#">101-102-5120</a>	Health Insurance	-	1,200	1,200	-	-
<a href="#">101-102-5121</a>	Dental Insurance	-	250	250	-	-
<a href="#">101-102-5122</a>	Life Insurance	-	100	100	-	-
<a href="#">101-102-5123</a>	Disability Insurance	-	50	50	-	-
<a href="#">101-102-5130</a>	PERS CLASSIC Contribution	-	1,350	1,350	-	-
<a href="#">101-102-5131</a>	PERS PEPRA Contribution	1	650	650	-	-
<a href="#">101-102-5132</a>	PERS Prepay UAAL	-	2,500	2,500	-	-
<a href="#">101-102-5134</a>	Deferred Compensation	-	850	850	-	-
<a href="#">101-102-5140</a>	Medicare Tax	-	300	300	-	-
<a href="#">101-102-5150</a>	Flexible Benefits Program	-	150	150	-	-
<a href="#">101-102-5151</a>	Fitness Benefit	3	50	50	-	-
<a href="#">101-102-5152</a>	Cell Phone Allowance	-	100	100	-	-
<a href="#">101-102-5153</a>	Auto Allowance	-	270	300	-	-
<a href="#">101-102-5154</a>	Housing Allowance	-	1,050	1,050	-	-
<a href="#">101-102-5201</a>	Professional Services	1,650	2,400	1,400	2,400	2,400
<a href="#">101-102-5500</a>	Printing & Advertising	2,620	6,400	5,200	5,000	5,000
<a href="#">101-102-5512</a>	Meetings & Travel	1,293	4,000	900	2,000	2,000
<a href="#">101-102-5590</a>	Advisory Board Stipend	3,850	7,000	5,800	6,400	6,400
<b>SubProgram: 102 - Commissions Boards and Committees Total:</b>		<b>9,416</b>	<b>48,870</b>	<b>42,400</b>	<b>15,800</b>	<b>15,800</b>
<b>SubProgram: 111 - City Administration</b>						
<a href="#">101-111-5100</a>	Regular Wages	328,793	432,100	432,100	428,750	450,200
<a href="#">101-111-5104</a>	Overtime Pay	44	200	200	350	400
<a href="#">101-111-5106</a>	Other Pay	48,608	23,550	23,550	22,350	23,500
<a href="#">101-111-5108</a>	Bilingual Pay	1,696	300	300	-	-
<a href="#">101-111-5120</a>	Health Insurance	43,464	63,900	63,900	42,350	44,500
<a href="#">101-111-5121</a>	Dental Insurance	3,338	6,250	6,250	4,550	4,800
<a href="#">101-111-5122</a>	Life Insurance	3,092	1,950	1,950	1,800	1,900
<a href="#">101-111-5123</a>	Disability Insurance	881	1,300	1,300	1,200	1,300
<a href="#">101-111-5130</a>	PERS CLASSIC Contribution	28,895	31,800	31,150	32,950	34,600
<a href="#">101-111-5131</a>	PERS PEPRA Contribution	8,125	16,800	16,800	17,600	18,500
<a href="#">101-111-5132</a>	PERS Prepay UAAL	50,721	42,700	42,700	71,150	74,750
<a href="#">101-111-5133</a>	PERS Retiree Additional Contribution	1,546	1,600	1,700	1,800	2,000
<a href="#">101-111-5134</a>	Deferred Compensation	20,762	11,250	11,250	14,650	15,400
<a href="#">101-111-5140</a>	Medicare Tax	5,796	6,300	6,300	6,250	6,600
<a href="#">101-111-5141</a>	Unemployment Insurance	-	4,725	5,400	-	-
<a href="#">101-111-5150</a>	Flexible Benefits Program	3,767	4,550	4,550	4,100	4,350
<a href="#">101-111-5151</a>	Fitness Benefit	654	2,100	2,100	1,800	1,800
<a href="#">101-111-5152</a>	Cell Phone Allowance	881	800	800	1,800	1,800
<a href="#">101-111-5153</a>	Auto Allowance	2,886	3,780	3,775	4,900	4,900
<a href="#">101-111-5154</a>	Housing Allowance	20,900	17,500	17,500	21,600	21,600
<a href="#">101-111-5201</a>	Professional Services	53,108	159,350	159,350	83,850	50,000
<a href="#">101-111-5440</a>	Utility - Communications/Telephone	-	500	500	500	500
<a href="#">101-111-5510</a>	Dues & Subscriptions	2,288	3,100	3,100	4,550	4,550
<a href="#">101-111-5512</a>	Meetings & Travel	4,796	13,250	13,250	13,000	14,600
<a href="#">101-111-5560</a>	Supplies & Materials	-	-	-	300	300
<b>SubProgram: 111 - City Administration Total:</b>		<b>635,040</b>	<b>849,655</b>	<b>849,775</b>	<b>782,150</b>	<b>782,850</b>
<b>SubProgram: 121 - Legal Services</b>						
<a href="#">101-121-5270</a>	Legal Services	740,713	685,000	685,000	650,000	672,500
<a href="#">101-121-5271</a>	Litigation Legal Services	878	25,000	25,000	100,000	100,000
<a href="#">101-121-5272</a>	Third Party Legal Services	22,425	50,000	50,000	20,000	20,000
<a href="#">101-121-5273</a>	Legal Services - MHRS Ordinance	3,078	5,000	5,000	5,000	5,000
<b>SubProgram: 121 - Legal Services Total:</b>		<b>767,094</b>	<b>765,000</b>	<b>765,000</b>	<b>775,000</b>	<b>797,500</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 131 - Records Management</b>						
<a href="#">101-131-5100</a>	Regular Wages	44,465	48,050	48,050	52,250	54,900
<a href="#">101-131-5104</a>	Overtime Pay	9	150	150	100	150
<a href="#">101-131-5106</a>	Other Pay	2,327	2,650	2,650	2,650	2,800
<a href="#">101-131-5108</a>	Bilingual Pay	363	50	50	-	-
<a href="#">101-131-5120</a>	Health Insurance	6,049	6,700	6,700	5,600	5,900
<a href="#">101-131-5121</a>	Dental Insurance	454	500	500	350	400
<a href="#">101-131-5122</a>	Life Insurance	165	200	200	200	250
<a href="#">101-131-5123</a>	Disability Insurance	178	200	200	250	300
<a href="#">101-131-5131</a>	PERS PEPRA Contribution	3,548	3,850	3,850	4,200	4,450
<a href="#">101-131-5132</a>	PERS Prepay UAAL	-	-	-	200	250
<a href="#">101-131-5140</a>	Medicare Tax	674	700	700	800	850
<a href="#">101-131-5141</a>	Unemployment Insurance	-	1,050	1,050	-	-
<a href="#">101-131-5150</a>	Flexible Benefits Program	602	700	700	700	750
<a href="#">101-131-5151</a>	Fitness Benefit	40	300	300	300	300
<a href="#">101-131-5152</a>	Cell Phone Allowance	273	300	300	300	300
<a href="#">101-131-5201</a>	Professional Services	15,177	6,000	4,650	5,000	5,300
<a href="#">101-131-5500</a>	Printing & Advertising	11,068	15,000	12,500	15,000	15,000
<a href="#">101-131-5510</a>	Dues & Subscriptions	435	500	450	550	650
<a href="#">101-131-5512</a>	Meetings & Travel	3,842	2,500	2,500	2,500	2,750
<a href="#">101-131-5560</a>	Supplies & Materials	606	1,350	1,000	1,000	1,000
<b>SubProgram: 131 - Records Management Total:</b>		<b>90,275</b>	<b>90,750</b>	<b>86,500</b>	<b>91,950</b>	<b>96,300</b>
<b>SubProgram: 132 - Elections</b>						
<a href="#">101-132-5100</a>	Regular Wages	30,849	33,600	33,600	36,400	38,250
<a href="#">101-132-5106</a>	Other Pay	1,995	2,000	2,000	2,300	2,450
<a href="#">101-132-5120</a>	Health Insurance	2,706	2,950	2,950	3,300	3,500
<a href="#">101-132-5121</a>	Dental Insurance	187	200	200	200	250
<a href="#">101-132-5122</a>	Life Insurance	116	150	150	150	200
<a href="#">101-132-5123</a>	Disability Insurance	124	150	150	150	200
<a href="#">101-132-5131</a>	PERS PEPRA Contribution	2,441	2,700	2,700	2,950	3,100
<a href="#">101-132-5132</a>	PERS Prepay UAAL	-	-	-	150	200
<a href="#">101-132-5140</a>	Medicare Tax	468	500	500	550	600
<a href="#">101-132-5150</a>	Flexible Benefits Program	397	450	450	450	500
<a href="#">101-132-5151</a>	Fitness Benefit	-	200	200	200	200
<a href="#">101-132-5152</a>	Cell Phone Allowance	234	250	250	250	250
<a href="#">101-132-5201</a>	Professional Services	1,120	25,000	24,650	2,500	37,500
<a href="#">101-132-5500</a>	Printing & Advertising	-	1,500	1,350	2,000	2,000
<a href="#">101-132-5560</a>	Supplies & Materials	449	600	550	1,000	500
<b>SubProgram: 132 - Elections Total:</b>		<b>41,085</b>	<b>70,250</b>	<b>69,700</b>	<b>52,550</b>	<b>89,700</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 141 - Staff Recruitment, Retention and Development</b>						
<a href="#">101-141-5100</a>	Regular Wages	125,053	175,000	175,000	216,950	227,800
<a href="#">101-141-5104</a>	Overtime Pay	49	5,000	5,000	550	600
<a href="#">101-141-5106</a>	Other Pay	5,707	10,650	10,650	9,650	10,150
<a href="#">101-141-5108</a>	Bilingual Pay	-	-	-	2,150	2,150
<a href="#">101-141-5120</a>	Health Insurance	6,977	12,600	12,600	10,500	11,050
<a href="#">101-141-5121</a>	Dental Insurance	2,393	3,000	3,000	3,400	3,600
<a href="#">101-141-5122</a>	Life Insurance	294	450	450	500	550
<a href="#">101-141-5123</a>	Disability Insurance	479	700	700	800	850
<a href="#">101-141-5130</a>	PERS CLASSIC Contribution	10,266	10,500	10,500	12,550	13,200
<a href="#">101-141-5131</a>	PERS PEPPRA Contribution	3,502	7,300	7,300	11,050	11,600
<a href="#">101-141-5132</a>	PERS Prepay UAAL	17,495	18,900	18,900	27,250	28,650
<a href="#">101-141-5134</a>	Deferred Compensation	-	850	850	-	-
<a href="#">101-141-5135</a>	Retiree Health	43,923	47,000	47,000	50,000	52,500
<a href="#">101-141-5136</a>	Retiree Life Insurance	317	350	350	400	450
<a href="#">101-141-5140</a>	Medicare Tax	1,899	2,800	2,800	3,150	3,350
<a href="#">101-141-5150</a>	Flexible Benefits Program	1,821	2,450	2,450	2,800	2,950
<a href="#">101-141-5151</a>	Fitness Benefit	23	1,050	1,050	1,200	1,200
<a href="#">101-141-5152</a>	Cell Phone Allowance	78	50	50	900	900
<a href="#">101-141-5153</a>	Auto Allowance	-	270	300	-	-
<a href="#">101-141-5154</a>	Housing Allowance	-	1,100	1,100	-	-
<a href="#">101-141-5160</a>	Health Insurance Fees - Retiree	233	200	200	250	300
<a href="#">101-141-5161</a>	Health Insurance Fees	2,272	2,500	2,500	3,000	3,150
<a href="#">101-141-5201</a>	Professional Services	123,754	20,000	20,000	5,000	5,000
<a href="#">101-141-5221</a>	Employee Training	2,290	3,000	3,000	6,000	6,000
<a href="#">101-141-5501</a>	Recruitment	3,529	3,000	3,000	3,000	3,000
<a href="#">101-141-5510</a>	Dues & Subscriptions	5,160	5,500	5,500	7,000	7,000
<a href="#">101-141-5512</a>	Meetings & Travel	-	3,800	3,800	2,500	2,500
<a href="#">101-141-5531</a>	Employee/Public Relations	9,220	9,900	9,900	12,400	12,400
<a href="#">101-141-5532</a>	Flexible Benefits Admin Fees	1,631	1,950	1,950	2,200	2,200
<a href="#">101-141-5533</a>	Pre-employment Screening	6,289	4,450	4,450	11,000	11,000
<a href="#">101-141-5560</a>	Supplies & Materials	-	-	-	1,000	1,000
<b>SubProgram: 141 - Staff Recruitment, Retention and Development Total:</b>		<b>374,652</b>	<b>354,320</b>	<b>354,350</b>	<b>407,150</b>	<b>425,100</b>
<b>SubProgram: 142 - Risk Management</b>						
<a href="#">101-142-5100</a>	Regular Wages	44,840	60,400	60,400	99,950	104,950
<a href="#">101-142-5104</a>	Overtime Pay	16	2,500	2,500	100	150
<a href="#">101-142-5106</a>	Other Pay	2,171	3,900	3,900	4,550	4,800
<a href="#">101-142-5108</a>	Bilingual Pay	-	-	-	500	500
<a href="#">101-142-5120</a>	Health Insurance	2,648	4,950	4,950	7,000	7,350
<a href="#">101-142-5121</a>	Dental Insurance	850	1,050	1,050	1,450	1,550
<a href="#">101-142-5122</a>	Life Insurance	107	150	150	250	300
<a href="#">101-142-5123</a>	Disability Insurance	170	250	250	400	450
<a href="#">101-142-5130</a>	PERS CLASSIC Contribution	3,700	3,500	3,500	4,200	4,450
<a href="#">101-142-5131</a>	PERS PEPPRA Contribution	1,243	2,900	2,900	5,900	6,200
<a href="#">101-142-5132</a>	PERS Prepay UAAL	6,279	6,300	6,300	9,200	9,700
<a href="#">101-142-5140</a>	Medicare Tax	683	950	950	1,450	1,550
<a href="#">101-142-5150</a>	Flexible Benefits Program	634	850	850	1,400	1,500
<a href="#">101-142-5151</a>	Fitness Benefit	10	400	400	600	600
<a href="#">101-142-5152</a>	Cell Phone Allowance	39	-	-	750	750
<a href="#">101-142-5201</a>	Professional Services	8,508	-	-	500	-
<a href="#">101-142-5221</a>	Employee Training	1,247	1,000	1,000	-	-
<a href="#">101-142-5512</a>	Meetings & Travel	500	1,200	1,200	3,000	-
<a href="#">101-142-5560</a>	Supplies & Materials	-	7,600	7,600	4,500	4,500
<a href="#">101-142-5570</a>	Liability Insurance	293,075	283,600	283,600	345,150	409,700
<a href="#">101-142-5571</a>	Workers' Compensation	96,287	110,900	110,900	131,900	156,600
<a href="#">101-142-5572</a>	Property Insurance/Bonding	125,200	123,150	123,150	184,400	184,400
<b>SubProgram: 142 - Risk Management Total:</b>		<b>588,207</b>	<b>615,550</b>	<b>615,550</b>	<b>807,150</b>	<b>900,000</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 151 - Emergency Preparedness</b>						
<a href="#">101-151-5100</a>	Regular Wages	56,709	61,200	61,200	40,300	42,350
<a href="#">101-151-5106</a>	Other Pay	3,382	4,900	4,900	1,100	1,200
<a href="#">101-151-5108</a>	Bilingual Pay	-	-	-	1,000	1,000
<a href="#">101-151-5120</a>	Health Insurance	12,540	14,150	14,150	9,400	9,900
<a href="#">101-151-5121</a>	Dental Insurance	1,242	1,400	1,400	550	600
<a href="#">101-151-5122</a>	Life Insurance	235	300	300	200	250
<a href="#">101-151-5123</a>	Disability Insurance	211	300	300	200	250
<a href="#">101-151-5130</a>	PERS CLASSIC Contribution	1,432	2,800	2,800	-	-
<a href="#">101-151-5131</a>	PERS PEPPRA Contribution	3,594	4,000	4,000	3,250	3,450
<a href="#">101-151-5132</a>	PERS Prepay UAAL	2,489	5,550	5,550	150	200
<a href="#">101-151-5134</a>	Deferred Compensation	439	900	900	-	-
<a href="#">101-151-5140</a>	Medicare Tax	832	800	800	600	650
<a href="#">101-151-5150</a>	Flexible Benefits Program	585	750	750	600	650
<a href="#">101-151-5151</a>	Fitness Benefit	83	350	350	250	250
<a href="#">101-151-5152</a>	Cell Phone Allowance	471	1,050	1,050	350	350
<a href="#">101-151-5153</a>	Auto Allowance	152	270	300	-	-
<a href="#">101-151-5154</a>	Housing Allowance	1,100	1,200	1,200	-	-
<a href="#">101-151-5301</a>	Contract Services	-	4,000	4,000	-	-
<a href="#">101-151-5440</a>	Utility - Communications/Telephone	858	900	900	900	900
<a href="#">101-151-5500</a>	Printing & Advertising	-	2,150	2,150	2,000	2,000
<a href="#">101-151-5510</a>	Dues & Subscriptions	325	800	800	100	100
<a href="#">101-151-5512</a>	Meetings & Travel	623	5,500	5,500	3,500	3,500
<a href="#">101-151-5560</a>	Supplies & Materials	-	6,000	6,000	5,500	5,500
<b>SubProgram: 151 - Emergency Preparedness Total:</b>		<b>87,303</b>	<b>119,270</b>	<b>119,300</b>	<b>69,950</b>	<b>73,100</b>
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">101-161-5100</a>	Regular Wages	49,495	65,850	65,850	55,400	58,200
<a href="#">101-161-5104</a>	Overtime Pay	509	500	500	-	-
<a href="#">101-161-5106</a>	Other Pay	1,903	4,000	4,000	1,500	1,600
<a href="#">101-161-5108</a>	Bilingual Pay	5	-	-	1,400	1,400
<a href="#">101-161-5120</a>	Health Insurance	11,492	14,000	14,000	12,900	13,550
<a href="#">101-161-5121</a>	Dental Insurance	1,306	1,500	1,500	750	800
<a href="#">101-161-5122</a>	Life Insurance	180	250	250	250	300
<a href="#">101-161-5123</a>	Disability Insurance	198	250	250	250	300
<a href="#">101-161-5130</a>	PERS CLASSIC Contribution	1,346	1,800	1,800	-	-
<a href="#">101-161-5131</a>	PERS PEPPRA Contribution	3,121	4,500	4,500	4,450	4,700
<a href="#">101-161-5132</a>	PERS Prepay UAAL	2,209	3,650	3,650	200	250
<a href="#">101-161-5140</a>	Medicare Tax	730	1,000	1,000	850	900
<a href="#">101-161-5150</a>	Flexible Benefits Program	651	800	800	800	850
<a href="#">101-161-5151</a>	Fitness Benefit	88	400	400	350	350
<a href="#">101-161-5152</a>	Cell Phone Allowance	254	400	400	450	450
<a href="#">101-161-5201</a>	Professional Services	-	-	-	9,000	-
<a href="#">101-161-5301</a>	Contract Services	6,700	15,000	15,000	15,000	65,000
<a href="#">101-161-5500</a>	Printing & Advertising	2,549	10,400	10,400	10,000	10,000
<a href="#">101-161-5505</a>	Public Relations	-	-	-	2,000	2,000
<a href="#">101-161-5510</a>	Dues & Subscriptions	-	-	-	700	700
<a href="#">101-161-5512</a>	Meetings & Travel	591	2,100	2,100	2,000	2,000
<a href="#">101-161-5560</a>	Supplies & Materials	901	6,500	6,500	9,000	6,000
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>84,227</b>	<b>132,900</b>	<b>132,900</b>	<b>127,250</b>	<b>169,350</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 162 - Economic Vitality</b>						
<a href="#">101-162-5100</a>	Regular Wages	10,905	20,000	20,000	-	-
<a href="#">101-162-5106</a>	Other Pay	998	1,600	1,600	-	-
<a href="#">101-162-5120</a>	Health Insurance	969	-	-	-	-
<a href="#">101-162-5121</a>	Dental Insurance	176	400	400	-	-
<a href="#">101-162-5122</a>	Life Insurance	29	100	100	-	-
<a href="#">101-162-5123</a>	Disability Insurance	35	100	100	-	-
<a href="#">101-162-5130</a>	PERS CLASSIC Contribution	838	-	-	-	-
<a href="#">101-162-5131</a>	PERS PEPRA Contribution	340	1,900	1,900	-	-
<a href="#">101-162-5132</a>	PERS Prepay UAAL	1,341	-	-	-	-
<a href="#">101-162-5140</a>	Medicare Tax	172	400	400	-	-
<a href="#">101-162-5150</a>	Flexible Benefits Program	93	200	200	-	-
<a href="#">101-162-5151</a>	Fitness Benefit	10	100	100	-	-
<a href="#">101-162-5152</a>	Cell Phone Allowance	39	-	-	-	-
<a href="#">101-162-5301</a>	Contract Services	829	1,000	1,000	1,000	1,000
<b>SubProgram: 162 - Economic Vitality Total:</b>		<b>16,775</b>	<b>25,800</b>	<b>25,800</b>	<b>1,000</b>	<b>1,000</b>
<b>SubProgram: 171 - Law Enforcement</b>						
<a href="#">101-171-5132</a>	PERS Prepay UAAL	309,724	496,700	496,700	509,400	511,000
<a href="#">101-171-5201</a>	Professional Services	-	21,000	5,000	5,000	5,000
<a href="#">101-171-5253</a>	SB County Mental Health	-	2,500	2,500	2,800	2,850
<a href="#">101-171-5254</a>	SB County Sheriff	5,270,813	5,421,000	5,421,000	5,481,000	5,481,000
<a href="#">101-171-5255</a>	SB County Sheriff Augmentation	23,179	-	15,000	15,000	15,000
<b>SubProgram: 171 - Law Enforcement Total:</b>		<b>5,603,715</b>	<b>5,941,200</b>	<b>5,940,200</b>	<b>6,013,200</b>	<b>6,014,850</b>
<b>SubProgram: 201 - Financial Management Services</b>						
<a href="#">101-201-5100</a>	Regular Wages	269,485	329,700	329,700	338,550	355,500
<a href="#">101-201-5102</a>	Part-time Wages	-	-	-	-	-
<a href="#">101-201-5104</a>	Overtime Pay	188	500	500	750	800
<a href="#">101-201-5106</a>	Other Pay	17,012	17,200	17,200	13,100	13,800
<a href="#">101-201-5108</a>	Bilingual Pay	-	-	-	950	950
<a href="#">101-201-5120</a>	Health Insurance	42,756	49,300	49,300	48,850	51,300
<a href="#">101-201-5121</a>	Dental Insurance	3,008	3,500	3,500	3,050	3,200
<a href="#">101-201-5122</a>	Life Insurance	758	900	900	900	950
<a href="#">101-201-5123</a>	Disability Insurance	974	1,150	1,150	1,100	1,200
<a href="#">101-201-5130</a>	PERS CLASSIC Contribution	15,615	18,500	18,500	37,350	39,250
<a href="#">101-201-5131</a>	PERS PEPRA Contribution	11,671	16,050	16,050	8,150	8,600
<a href="#">101-201-5132</a>	PERS Prepay UAAL	27,131	33,400	33,400	80,200	84,250
<a href="#">101-201-5140</a>	Medicare Tax	4,300	4,800	4,800	4,950	5,450
<a href="#">101-201-5141</a>	Unemployment Insurance	-	7,000	7,000	-	-
<a href="#">101-201-5150</a>	Flexible Benefits Program	3,052	3,700	3,700	3,900	4,100
<a href="#">101-201-5151</a>	Fitness Benefit	1,164	1,700	1,700	1,700	1,700
<a href="#">101-201-5152</a>	Cell Phone Allowance	1,092	1,100	1,100	1,100	1,100
<a href="#">101-201-5201</a>	Professional Services	69,264	65,000	65,000	68,250	91,600
<a href="#">101-201-5210</a>	Annual Audit	49,790	52,100	52,100	55,100	58,800
<a href="#">101-201-5236</a>	Banking Fees	2,124	2,000	2,000	2,100	2,100
<a href="#">101-201-5301</a>	Contract Services	1,251	1,500	1,500	1,250	1,250
<a href="#">101-201-5510</a>	Dues & Subscriptions	1,358	2,000	2,000	2,150	2,150
<a href="#">101-201-5512</a>	Meetings & Travel	6,751	14,300	14,300	13,400	13,400
<a href="#">101-201-5530</a>	Interest/Penalty Fees	87	500	500	500	500
<a href="#">101-201-5560</a>	Supplies & Materials	964	500	1,200	1,200	1,200
<b>SubProgram: 201 - Financial Management Services Total:</b>		<b>529,794</b>	<b>626,400</b>	<b>627,100</b>	<b>688,550</b>	<b>743,150</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 211 - Central Services</b>						
<a href="#">101-211-5100</a>	Regular Wages	63,537	76,550	76,550	82,350	86,500
<a href="#">101-211-5102</a>	Part-time Wages	41,374	6,100	6,100	16,350	17,200
<a href="#">101-211-5104</a>	Overtime Pay	47	250	250	250	300
<a href="#">101-211-5106</a>	Other Pay	3,645	3,900	3,900	2,800	2,950
<a href="#">101-211-5108</a>	Bilingual Pay	242	100	100	200	200
<a href="#">101-211-5120</a>	Health Insurance	11,064	12,750	12,750	12,250	12,900
<a href="#">101-211-5121</a>	Dental Insurance	801	950	950	800	850
<a href="#">101-211-5122</a>	Life Insurance	182	250	250	250	300
<a href="#">101-211-5123</a>	Disability Insurance	231	300	300	300	350
<a href="#">101-211-5130</a>	PERS CLASSIC Contribution	3,346	4,000	4,000	8,000	8,400
<a href="#">101-211-5131</a>	PERS PEPRRA Contribution	3,291	3,950	3,950	2,550	2,700
<a href="#">101-211-5132</a>	PERS Prepay UAAL	5,814	7,150	7,150	17,250	18,150
<a href="#">101-211-5140</a>	Medicare Tax	1,449	1,450	1,450	1,450	1,300
<a href="#">101-211-5141</a>	Unemployment Insurance	-	3,000	3,000	-	-
<a href="#">101-211-5150</a>	Flexible Benefits Program	747	950	950	1,050	1,100
<a href="#">101-211-5151</a>	Fitness Benefit	276	450	450	450	450
<a href="#">101-211-5152</a>	Cell Phone Allowance	351	250	250	250	250
<a href="#">101-211-5301</a>	Contract Services	1,197	750	750	750	750
<a href="#">101-211-5400</a>	Utility - Electricity	38,911	45,000	45,000	46,000	47,000
<a href="#">101-211-5410</a>	Utility - Natural Gas	5,255	6,750	6,750	7,250	7,400
<a href="#">101-211-5420</a>	Utility - Sewer	6,886	7,600	7,100	7,400	7,700
<a href="#">101-211-5430</a>	Utility - Water	8,452	9,800	9,800	11,000	12,500
<a href="#">101-211-5440</a>	Utility - Communications/Telephone	26,652	25,850	25,850	26,500	26,500
<a href="#">101-211-5500</a>	Printing & Advertising	1,718	1,750	1,750	1,800	1,800
<a href="#">101-211-5509</a>	Postage	9,901	10,000	10,000	12,000	12,000
<a href="#">101-211-5510</a>	Dues & Subscriptions	445	500	500	500	500
<a href="#">101-211-5536</a>	Equipment/Office Rent & Leases	22,492	20,000	20,000	21,000	21,000
<a href="#">101-211-5560</a>	Supplies & Materials	14,913	15,800	15,800	14,000	14,000
<a href="#">101-211-5568</a>	Minor Equipment	17,257	-	-	-	-
<a href="#">101-211-5581</a>	Vehicle Operations & Maintenance	620	1,500	1,000	850	850
<a href="#">101-211-5582</a>	Fuel Expense	1,136	2,000	850	850	850
<a href="#">101-211-5761</a>	Major Equipment	25,888	-	-	-	-
<a href="#">101-211-5763</a>	Furniture & Fixtures	-	3,000	3,000	-	-
<b>SubProgram: 211 - Central Services Total:</b>		<b>318,121</b>	<b>272,650</b>	<b>270,500</b>	<b>296,450</b>	<b>306,750</b>
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">101-221-5100</a>	Regular Wages	57,771	70,650	70,650	72,550	76,200
<a href="#">101-221-5104</a>	Overtime Pay	40	50	50	200	250
<a href="#">101-221-5106</a>	Other Pay	3,645	3,700	3,700	2,800	2,950
<a href="#">101-221-5108</a>	Bilingual Pay	-	-	-	200	200
<a href="#">101-221-5120</a>	Health Insurance	9,136	10,600	10,600	10,500	11,050
<a href="#">101-221-5121</a>	Dental Insurance	644	750	750	700	750
<a href="#">101-221-5122</a>	Life Insurance	162	200	200	200	250
<a href="#">101-221-5123</a>	Disability Insurance	208	250	250	250	300
<a href="#">101-221-5130</a>	PERS CLASSIC Contribution	3,346	4,000	4,000	8,000	8,400
<a href="#">101-221-5131</a>	PERS PEPRRA Contribution	2,487	3,450	3,450	1,750	1,850
<a href="#">101-221-5132</a>	PERS Prepay UAAL	5,814	7,150	7,150	17,200	18,100
<a href="#">101-221-5140</a>	Medicare Tax	891	1,050	1,050	1,100	1,200
<a href="#">101-221-5141</a>	Unemployment Insurance	-	1,500	750	-	-
<a href="#">101-221-5150</a>	Flexible Benefits Program	654	800	800	850	900
<a href="#">101-221-5151</a>	Fitness Benefit	250	400	400	400	400
<a href="#">101-221-5152</a>	Cell Phone Allowance	117	250	250	250	250
<a href="#">101-221-5201</a>	Professional Services	61,910	79,900	79,900	99,850	87,000
<a href="#">101-221-5345</a>	Equipment Repairs/Replacement	2,484	2,000	2,000	2,000	2,000
<a href="#">101-221-5360</a>	Software Subscription/Maintenance	80,272	135,700	102,200	185,250	233,650
<a href="#">101-221-5560</a>	Supplies & Materials	391	1,000	1,000	1,500	1,500
<a href="#">101-221-5565</a>	Computer Hardware/Replacement	21,149	10,000	10,000	15,000	15,000
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>251,370</b>	<b>333,400</b>	<b>299,150</b>	<b>420,550</b>	<b>462,200</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 301 - Community Development Administration</b>						
<a href="#">101-301-5100</a>	Regular Wages	68,084	119,500	119,500	187,850	197,250
<a href="#">101-301-5104</a>	Overtime Pay	516	100	100	450	500
<a href="#">101-301-5106</a>	Other Pay	6,708	4,200	4,200	8,100	8,550
<a href="#">101-301-5108</a>	Bilingual Pay	242	1,000	1,000	1,350	1,350
<a href="#">101-301-5120</a>	Health Insurance	6,970	14,000	14,000	24,250	25,500
<a href="#">101-301-5121</a>	Dental Insurance	631	1,400	1,400	1,750	1,850
<a href="#">101-301-5122</a>	Life Insurance	177	250	250	500	550
<a href="#">101-301-5123</a>	Disability Insurance	246	300	300	650	700
<a href="#">101-301-5130</a>	PERS CLASSIC Contribution	5,158	7,200	7,200	19,350	20,350
<a href="#">101-301-5131</a>	PERS PEPRA Contribution	2,240	3,500	3,500	5,250	5,550
<a href="#">101-301-5132</a>	PERS Prepay UAAL	8,713	12,650	12,650	41,600	43,700
<a href="#">101-301-5140</a>	Medicare Tax	1,089	1,100	1,100	2,750	2,900
<a href="#">101-301-5150</a>	Flexible Benefits Program	1,217	1,200	1,200	2,050	2,150
<a href="#">101-301-5151</a>	Fitness Benefit	185	400	400	900	900
<a href="#">101-301-5152</a>	Cell Phone Allowance	182	250	250	650	650
<a href="#">101-301-5510</a>	Dues & Subscriptions	101	600	600	800	800
<a href="#">101-301-5512</a>	Meetings & Travel	869	2,200	2,200	4,000	4,000
<a href="#">101-301-5560</a>	Supplies & Materials	-	500	500	500	500
<b>SubProgram: 301 - Community Development Administration Total:</b>		<b>103,326</b>	<b>170,350</b>	<b>170,350</b>	<b>302,750</b>	<b>317,750</b>
<b>SubProgram: 302 - Advance Planning</b>						
<a href="#">101-302-5100</a>	Regular Wages	82,677	51,500	51,500	-	-
<a href="#">101-302-5104</a>	Overtime Pay	516	500	500	-	-
<a href="#">101-302-5106</a>	Other Pay	9,719	7,000	7,000	-	-
<a href="#">101-302-5120</a>	Health Insurance	4,619	3,200	3,200	-	-
<a href="#">101-302-5121</a>	Dental Insurance	669	300	300	-	-
<a href="#">101-302-5122</a>	Life Insurance	225	300	300	-	-
<a href="#">101-302-5123</a>	Disability Insurance	291	350	350	-	-
<a href="#">101-302-5130</a>	PERS CLASSIC Contribution	6,314	7,150	7,150	-	-
<a href="#">101-302-5131</a>	PERS PEPRA Contribution	2,595	-	-	-	-
<a href="#">101-302-5132</a>	PERS Prepay UAAL	10,918	12,900	12,900	-	-
<a href="#">101-302-5140</a>	Medicare Tax	1,348	1,400	1,400	-	-
<a href="#">101-302-5150</a>	Flexible Benefits Program	694	950	950	-	-
<a href="#">101-302-5151</a>	Fitness Benefit	345	450	450	-	-
<a href="#">101-302-5152</a>	Cell Phone Allowance	273	500	500	-	-
<a href="#">101-302-5201</a>	Professional Services	89,250	200,250	75,000	270,000	-
<a href="#">101-302-5500</a>	Printing & Advertising	-	-	-	500	500
<a href="#">101-302-5512</a>	Meetings & Travel	125	4,000	4,000	5,500	5,500
<b>SubProgram: 302 - Advance Planning Total:</b>		<b>210,579</b>	<b>290,750</b>	<b>165,500</b>	<b>276,000</b>	<b>6,000</b>
<b>SubProgram: 311 - Housing</b>						
<a href="#">101-311-5100</a>	Regular Wages	24,189	26,700	26,700	40,300	42,350
<a href="#">101-311-5104</a>	Overtime Pay	516	200	200	100	150
<a href="#">101-311-5106</a>	Other Pay	2,501	1,350	1,350	2,200	2,350
<a href="#">101-311-5120</a>	Health Insurance	2,032	2,100	2,100	2,300	2,450
<a href="#">101-311-5121</a>	Dental Insurance	124	150	150	200	250
<a href="#">101-311-5122</a>	Life Insurance	56	100	100	150	200
<a href="#">101-311-5123</a>	Disability Insurance	84	100	100	150	200
<a href="#">101-311-5130</a>	PERS CLASSIC Contribution	1,894	2,400	2,400	2,850	3,000
<a href="#">101-311-5131</a>	PERS PEPRA Contribution	724	850	850	1,800	1,900
<a href="#">101-311-5132</a>	PERS Prepay UAAL	3,289	4,300	4,300	6,150	6,500
<a href="#">101-311-5140</a>	Medicare Tax	393	400	400	600	650
<a href="#">101-311-5150</a>	Flexible Benefits Program	140	300	300	450	500
<a href="#">101-311-5151</a>	Fitness Benefit	75	150	150	200	200
<a href="#">101-311-5152</a>	Cell Phone Allowance	78	100	100	200	200
<a href="#">101-311-5201</a>	Professional Services	-	2,000	2,000	-	-
<b>SubProgram: 311 - Housing Total:</b>		<b>36,094</b>	<b>41,200</b>	<b>41,200</b>	<b>57,650</b>	<b>60,900</b>



		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 321 - Development Review and Building</b>						
<a href="#">101-321-5100</a>	Regular Wages	404,680	439,550	439,550	496,950	521,800
<a href="#">101-321-5104</a>	Overtime Pay	2,839	100	100	950	1,000
<a href="#">101-321-5106</a>	Other Pay	18,597	23,850	23,850	15,250	16,050
<a href="#">101-321-5108</a>	Bilingual Pay	2,180	2,000	2,000	2,500	2,500
<a href="#">101-321-5120</a>	Health Insurance	65,839	63,300	63,300	80,850	84,900
<a href="#">101-321-5121</a>	Dental Insurance	6,233	7,250	7,250	5,850	6,150
<a href="#">101-321-5122</a>	Life Insurance	1,177	1,400	1,400	1,500	1,600
<a href="#">101-321-5123</a>	Disability Insurance	1,597	1,800	1,800	1,950	2,050
<a href="#">101-321-5130</a>	PERS CLASSIC Contribution	26,843	28,000	28,000	13,400	14,100
<a href="#">101-321-5131</a>	PERS PEPRA Contribution	15,155	18,300	18,300	33,000	34,650
<a href="#">101-321-5132</a>	PERS Prepay UAAL	45,451	52,550	52,550	29,950	31,450
<a href="#">101-321-5140</a>	Medicare Tax	6,079	6,400	6,400	7,250	7,650
<a href="#">101-321-5150</a>	Flexible Benefits Program	5,201	5,400	5,400	6,050	6,350
<a href="#">101-321-5151</a>	Fitness Benefit	504	2,500	2,500	2,650	2,650
<a href="#">101-321-5152</a>	Cell Phone Allowance	962	1,400	1,400	2,350	2,350
<a href="#">101-321-5201</a>	Professional Services	83,781	200,000	200,000	188,000	163,000
<a href="#">101-321-5440</a>	Utility - Communications/Telephone	412	750	750	800	800
<a href="#">101-321-5500</a>	Printing & Advertising	2,583	3,500	3,500	1,500	1,500
<a href="#">101-321-5510</a>	Dues & Subscriptions	165	500	500	800	800
<a href="#">101-321-5512</a>	Meetings & Travel	2,163	4,100	4,100	8,700	10,300
<a href="#">101-321-5516</a>	Uniform Allowance	-	-	-	800	800
<a href="#">101-321-5560</a>	Supplies & Materials	182	2,300	2,300	2,000	-
<a href="#">101-321-5581</a>	Vehicle Operations & Maintenance	20	1,000	1,000	600	600
<a href="#">101-321-5582</a>	Fuel Expense	786	1,600	1,600	800	800
<b>SubProgram: 321 - Development Review and Building Total:</b>		<b>693,429</b>	<b>867,550</b>	<b>867,550</b>	<b>904,450</b>	<b>913,850</b>
<b>SubProgram: 331 - Code Compliance</b>						
<a href="#">101-331-5100</a>	Regular Wages	169,276	189,300	189,300	153,850	161,550
<a href="#">101-331-5104</a>	Overtime Pay	774	500	500	600	650
<a href="#">101-331-5106</a>	Other Pay	9,169	9,450	9,450	4,800	5,050
<a href="#">101-331-5108</a>	Bilingual Pay	-	-	-	2,250	2,250
<a href="#">101-331-5120</a>	Health Insurance	44,086	48,350	48,350	51,050	53,600
<a href="#">101-331-5121</a>	Dental Insurance	3,390	3,650	3,650	3,600	3,800
<a href="#">101-331-5122</a>	Life Insurance	516	650	650	550	600
<a href="#">101-331-5123</a>	Disability Insurance	670	750	750	600	650
<a href="#">101-331-5130</a>	PERS CLASSIC Contribution	13,531	17,000	17,000	12,150	12,800
<a href="#">101-331-5131</a>	PERS PEPRA Contribution	4,791	5,700	5,700	6,200	6,550
<a href="#">101-331-5132</a>	PERS Prepay UAAL	23,536	30,650	30,650	26,150	27,500
<a href="#">101-331-5140</a>	Medicare Tax	2,585	2,750	2,750	2,250	2,400
<a href="#">101-331-5150</a>	Flexible Benefits Program	1,964	2,650	2,650	2,400	2,550
<a href="#">101-331-5151</a>	Fitness Benefit	764	1,200	1,200	1,050	1,050
<a href="#">101-331-5152</a>	Cell Phone Allowance	1,034	900	900	1,350	1,350
<a href="#">101-331-5201</a>	Professional Services	322	-	-	-	-
<a href="#">101-331-5440</a>	Utility - Communications/Telephone	643	750	750	650	650
<a href="#">101-331-5500</a>	Printing & Advertising	-	500	500	1,250	1,250
<a href="#">101-331-5510</a>	Dues & Subscriptions	200	500	500	200	200
<a href="#">101-331-5512</a>	Meetings & Travel	1,674	3,200	3,200	6,500	2,500
<a href="#">101-331-5516</a>	Uniform Allowance	225	1,000	1,000	2,000	1,000
<a href="#">101-331-5560</a>	Supplies & Materials	68	700	700	750	750
<a href="#">101-331-5581</a>	Vehicle Operations & Maintenance	1,022	2,000	2,000	1,500	1,500
<a href="#">101-331-5582</a>	Fuel Expense	2,566	3,000	3,000	3,000	3,000
<b>SubProgram: 331 - Code Compliance Total:</b>		<b>282,803</b>	<b>325,150</b>	<b>325,150</b>	<b>284,700</b>	<b>293,200</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 341 - Animal Care and Control</b>						
<a href="#">101-341-5100</a>	Regular Wages	28,178	32,750	32,750	27,800	29,200
<a href="#">101-341-5104</a>	Overtime Pay	-	-	-	100	150
<a href="#">101-341-5106</a>	Other Pay	427	1,400	1,400	1,200	1,300
<a href="#">101-341-5108</a>	Bilingual Pay	-	-	-	400	400
<a href="#">101-341-5120</a>	Health Insurance	9,920	11,100	11,100	8,950	9,400
<a href="#">101-341-5121</a>	Dental Insurance	863	950	950	600	650
<a href="#">101-341-5122</a>	Life Insurance	87	150	150	150	200
<a href="#">101-341-5123</a>	Disability Insurance	121	150	150	150	200
<a href="#">101-341-5130</a>	PERS CLASSIC Contribution	1,008	1,300	1,300	3,050	3,200
<a href="#">101-341-5131</a>	PERS PEPRA Contribution	1,582	1,950	1,950	700	750
<a href="#">101-341-5132</a>	PERS Prepay UAAL	1,755	2,300	2,300	6,550	6,900
<a href="#">101-341-5140</a>	Medicare Tax	414	500	500	450	500
<a href="#">101-341-5150</a>	Flexible Benefits Program	361	550	550	450	500
<a href="#">101-341-5151</a>	Fitness Benefit	190	250	250	200	200
<a href="#">101-341-5152</a>	Cell Phone Allowance	267	300	300	250	250
<a href="#">101-341-5201</a>	Professional Services	23,707	24,000	24,000	25,200	25,200
<a href="#">101-341-5500</a>	Printing & Advertising	543	500	500	1,000	1,000
<a href="#">101-341-5510</a>	Dues & Subscriptions	150	900	900	400	400
<a href="#">101-341-5512</a>	Meetings & Travel	-	-	-	450	2,000
<a href="#">101-341-5560</a>	Supplies & Materials	342	1,000	1,000	1,000	1,000
<b>SubProgram: 341 - Animal Care and Control Total:</b>		<b>69,914</b>	<b>80,050</b>	<b>80,050</b>	<b>79,050</b>	<b>83,400</b>
<b>SubProgram: 401 - Public Works Administration</b>						
<a href="#">101-401-5100</a>	Regular Wages	157,494	173,900	173,900	100,750	105,800
<a href="#">101-401-5104</a>	Overtime Pay	-	-	-	150	200
<a href="#">101-401-5106</a>	Other Pay	4,361	9,350	9,350	2,950	3,100
<a href="#">101-401-5120</a>	Health Insurance	22,386	21,700	21,700	16,200	17,050
<a href="#">101-401-5121</a>	Dental Insurance	1,732	2,100	2,100	1,200	1,300
<a href="#">101-401-5122</a>	Life Insurance	439	500	500	250	300
<a href="#">101-401-5123</a>	Disability Insurance	553	650	650	350	400
<a href="#">101-401-5130</a>	PERS CLASSIC Contribution	13,300	13,350	13,350	9,000	9,450
<a href="#">101-401-5131</a>	PERS PEPRA Contribution	4,122	6,500	6,500	3,500	3,700
<a href="#">101-401-5132</a>	PERS Prepay UAAL	23,181	24,050	24,050	19,400	20,400
<a href="#">101-401-5140</a>	Medicare Tax	2,335	2,550	2,550	1,500	1,600
<a href="#">101-401-5150</a>	Flexible Benefits Program	1,843	2,300	2,300	1,150	1,250
<a href="#">101-401-5151</a>	Fitness Benefit	509	1,050	1,050	500	500
<a href="#">101-401-5152</a>	Cell Phone Allowance	585	800	800	500	500
<a href="#">101-401-5201</a>	Professional Services	27,917	58,400	58,400	-	-
<a href="#">101-401-5301</a>	Contract Services	5,557	-	-	-	-
<a href="#">101-401-5440</a>	Utility - Communications/Telephone	546	750	750	750	750
<a href="#">101-401-5500</a>	Printing & Advertising	1,157	2,500	2,500	1,000	1,000
<a href="#">101-401-5510</a>	Dues & Subscriptions	3,659	5,950	5,950	6,950	6,950
<a href="#">101-401-5512</a>	Meetings & Travel	2,851	8,350	8,350	7,400	8,200
<a href="#">101-401-5560</a>	Supplies & Materials	4,471	900	900	1,500	1,500
<b>SubProgram: 401 - Public Works Administration Total:</b>		<b>278,997</b>	<b>335,650</b>	<b>335,650</b>	<b>175,000</b>	<b>183,950</b>
<b>SubProgram: 403 - Capital Improvements</b>						
<a href="#">101-403-5100</a>	Regular Wages	120,070	157,650	157,650	242,000	254,100
<a href="#">101-403-5104</a>	Overtime Pay	511	2,500	2,500	1,050	1,100
<a href="#">101-403-5106</a>	Other Pay	3,215	8,250	8,250	6,350	6,700
<a href="#">101-403-5108</a>	Bilingual Pay	5	300	300	1,200	1,200
<a href="#">101-403-5120</a>	Health Insurance	19,054	26,400	26,400	48,550	51,000
<a href="#">101-403-5121</a>	Dental Insurance	1,674	2,800	2,800	3,100	3,300
<a href="#">101-403-5122</a>	Life Insurance	318	450	450	650	700
<a href="#">101-403-5123</a>	Disability Insurance	423	600	600	850	900
<a href="#">101-403-5130</a>	PERS CLASSIC Contribution	8,825	10,100	10,100	10,850	11,400
<a href="#">101-403-5131</a>	PERS PEPRA Contribution	3,990	7,000	7,000	13,900	14,600
<a href="#">101-403-5132</a>	PERS Prepay UAAL	15,279	18,250	18,250	23,750	24,950
<a href="#">101-403-5140</a>	Medicare Tax	1,802	2,300	2,300	3,550	3,750
<a href="#">101-403-5150</a>	Flexible Benefits Program	1,481	2,400	2,400	3,650	3,850
<a href="#">101-403-5151</a>	Fitness Benefit	419	1,100	1,100	1,600	1,600
<a href="#">101-403-5152</a>	Cell Phone Allowance	312	400	400	550	550
<b>SubProgram: 403 - Capital Improvements Total:</b>		<b>177,378</b>	<b>240,500</b>	<b>240,500</b>	<b>361,600</b>	<b>379,700</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 405 - Facilities</b>						
<a href="#">101-405-5100</a>	Regular Wages	1,162	58,750	58,750	-	-
<a href="#">101-405-5104</a>	Overtime Pay	-	100	100	-	-
<a href="#">101-405-5106</a>	Other Pay	-	3,100	3,100	-	-
<a href="#">101-405-5120</a>	Health Insurance	-	9,150	9,150	-	-
<a href="#">101-405-5121</a>	Dental Insurance	-	800	800	-	-
<a href="#">101-405-5122</a>	Life Insurance	-	150	150	-	-
<a href="#">101-405-5123</a>	Disability Insurance	-	200	200	-	-
<a href="#">101-405-5130</a>	PERS CLASSIC Contribution	85	5,300	5,300	-	-
<a href="#">101-405-5131</a>	PERS PEPRA Contribution	38	1,750	1,750	-	-
<a href="#">101-405-5132</a>	PERS Prepay UAAL	-	9,550	9,550	-	-
<a href="#">101-405-5140</a>	Medicare Tax	17	900	900	-	-
<a href="#">101-405-5150</a>	Flexible Benefits Program	-	600	600	-	-
<a href="#">101-405-5151</a>	Fitness Benefit	-	300	300	-	-
<a href="#">101-405-5301</a>	Contract Services	-	36,000	36,000	-	-
<a href="#">101-405-5345</a>	Equipment Repairs/Replacement	-	5,000	5,000	-	-
<a href="#">101-405-5350</a>	Landscape Maintenance	-	12,500	12,500	-	-
<a href="#">101-405-5356</a>	Tree Maintenance	-	2,500	2,500	-	-
<a href="#">101-405-5357</a>	Tree Replacement	-	1,000	1,000	-	-
<a href="#">101-405-5362</a>	Janitorial Services	-	37,900	37,900	-	-
<a href="#">101-405-5510</a>	Dues & Subscriptions	-	1,750	1,750	-	-
<a href="#">101-405-5560</a>	Supplies & Materials	-	3,500	3,500	-	-
<a href="#">101-405-5561</a>	Janitorial Supplies	-	8,000	8,000	-	-
<a href="#">101-405-5567</a>	Landscaping Supply Repairs & Replacement	-	1,500	1,500	-	-
<a href="#">101-405-5568</a>	Minor Equipment	-	2,000	2,000	-	-
<a href="#">101-405-5761</a>	Major Equipment	-	23,500	23,500	-	-
<b>SubProgram: 405 - Facilities Total:</b>		<b>1,302</b>	<b>225,800</b>	<b>225,800</b>	-	-
<b>SubProgram: 451 - Watershed Management</b>						
<a href="#">101-451-5100</a>	Regular Wages	77,556	72,950	72,950	115,750	121,550
<a href="#">101-451-5104</a>	Overtime Pay	1,017	1,000	1,000	200	250
<a href="#">101-451-5106</a>	Other Pay	2,974	4,200	4,200	2,650	2,800
<a href="#">101-451-5108</a>	Bilingual Pay	10	-	-	-	-
<a href="#">101-451-5120</a>	Health Insurance	14,775	12,900	12,900	21,100	22,200
<a href="#">101-451-5121</a>	Dental Insurance	1,423	1,350	1,350	1,600	1,700
<a href="#">101-451-5122</a>	Life Insurance	253	250	250	350	400
<a href="#">101-451-5123</a>	Disability Insurance	313	300	300	400	450
<a href="#">101-451-5130</a>	PERS CLASSIC Contribution	6,820	6,800	6,800	11,550	12,150
<a href="#">101-451-5131</a>	PERS PEPRA Contribution	1,985	2,050	2,050	3,450	3,650
<a href="#">101-451-5132</a>	PERS Prepay UAAL	11,739	12,300	12,300	24,800	26,050
<a href="#">101-451-5140</a>	Medicare Tax	1,199	1,100	1,100	1,700	1,800
<a href="#">101-451-5150</a>	Flexible Benefits Program	1,353	1,150	1,150	1,400	1,500
<a href="#">101-451-5151</a>	Fitness Benefit	262	550	550	600	600
<a href="#">101-451-5152</a>	Cell Phone Allowance	273	300	300	550	550
<a href="#">101-451-5301</a>	Contract Services	13,420	25,000	25,000	20,000	50,000
<a href="#">101-451-5500</a>	Printing & Advertising	3,215	3,400	3,400	4,500	4,500
<a href="#">101-451-5510</a>	Dues & Subscriptions	13,800	13,700	13,700	14,700	14,700
<a href="#">101-451-5512</a>	Meetings & Travel	3,337	4,500	4,500	5,000	5,000
<a href="#">101-451-5560</a>	Supplies & Materials	1,183	1,500	1,500	1,500	1,500
<b>SubProgram: 451 - Watershed Management Total:</b>		<b>156,907</b>	<b>165,300</b>	<b>165,300</b>	<b>231,800</b>	<b>271,350</b>
<b>SubProgram: 461 - Resource Conservation</b>						
<a href="#">101-461-5560</a>	Supplies & Materials	5	-	-	-	-
<b>SubProgram: 461 - Resource Conservation Total:</b>		<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expense</b>						
<b>SubProgram: 471 - City Hall Facilities</b>						
<a href="#">101-471-5100</a>	Regular Wages	-	-	-	7,950	8,350
<a href="#">101-471-5104</a>	Overtime Pay	-	-	-	1,150	1,250
<a href="#">101-471-5106</a>	Other Pay	-	-	-	300	350
<a href="#">101-471-5120</a>	Health Insurance	-	-	-	2,300	2,450
<a href="#">101-471-5121</a>	Dental Insurance	-	-	-	150	200
<a href="#">101-471-5122</a>	Life Insurance	-	-	-	50	50
<a href="#">101-471-5123</a>	Disability Insurance	-	-	-	50	50
<a href="#">101-471-5130</a>	PERS CLASSIC Contribution	-	-	-	1,300	1,400
<a href="#">101-471-5132</a>	PERS Prepay UAAL	-	-	-	2,700	2,850
<a href="#">101-471-5140</a>	Medicare Tax	-	-	-	150	200
<a href="#">101-471-5150</a>	Flexible Benefits Program	-	-	-	150	200
<a href="#">101-471-5151</a>	Fitness Benefit	-	-	-	100	100
<a href="#">101-471-5301</a>	Contract Services	-	-	-	29,400	29,400
<a href="#">101-471-5345</a>	Equipment Repairs/Replacement	-	-	-	3,000	3,000
<a href="#">101-471-5350</a>	Landscape Maintenance	-	-	-	13,500	13,500
<a href="#">101-471-5356</a>	Tree Maintenance	-	-	-	3,000	3,000
<a href="#">101-471-5357</a>	Tree Replacement	-	-	-	1,000	1,000
<a href="#">101-471-5362</a>	Janitorial Services	-	-	-	33,700	33,700
<a href="#">101-471-5510</a>	Dues & Subscriptions	-	-	-	1,800	1,800
<a href="#">101-471-5560</a>	Supplies & Materials	-	-	-	3,000	6,500
<a href="#">101-471-5561</a>	Janitorial Supplies	-	-	-	8,000	8,000
<a href="#">101-471-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	2,000	2,000
<a href="#">101-471-5761</a>	Major Equipment	-	-	-	20,000	-
<b>SubProgram: 471 - City Hall Facilities Total:</b>		-	-	-	<b>134,750</b>	<b>119,350</b>
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">101-501-5100</a>	Regular Wages	54,287	102,550	102,550	90,300	94,850
<a href="#">101-501-5102</a>	Part-time Wages	-	13,500	13,500	22,700	23,850
<a href="#">101-501-5104</a>	Overtime Pay	633	-	-	-	-
<a href="#">101-501-5106</a>	Other Pay	11,070	6,200	6,200	2,400	2,550
<a href="#">101-501-5120</a>	Health Insurance	11,726	15,000	15,000	6,850	7,200
<a href="#">101-501-5121</a>	Dental Insurance	1,033	1,900	1,900	400	450
<a href="#">101-501-5122</a>	Life Insurance	114	250	250	250	300
<a href="#">101-501-5123</a>	Disability Insurance	197	350	350	300	350
<a href="#">101-501-5130</a>	PERS CLASSIC Contribution	6,658	13,000	12,000	11,400	12,000
<a href="#">101-501-5131</a>	PERS PEPRRA Contribution	-	-	1,000	1,500	1,600
<a href="#">101-501-5132</a>	PERS Prepay UAAL	12,301	26,500	26,500	24,400	25,650
<a href="#">101-501-5140</a>	Medicare Tax	948	1,500	1,500	1,700	1,800
<a href="#">101-501-5150</a>	Flexible Benefits Program	459	1,000	1,000	850	900
<a href="#">101-501-5151</a>	Fitness Benefit	210	450	450	400	400
<a href="#">101-501-5152</a>	Cell Phone Allowance	91	600	600	500	500
<a href="#">101-501-5440</a>	Utility - Communications/Telephone	331	750	750	825	900
<a href="#">101-501-5500</a>	Printing & Advertising	210	-	-	1,000	1,000
<a href="#">101-501-5510</a>	Dues & Subscriptions	-	1,150	1,150	475	475
<a href="#">101-501-5512</a>	Meetings & Travel	410	5,950	5,950	6,000	6,000
<a href="#">101-501-5560</a>	Supplies & Materials	96	2,000	1,000	1,000	1,000
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>100,774</b>	<b>192,650</b>	<b>191,650</b>	<b>173,250</b>	<b>181,775</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">101-999-5905</a>	To Park Maintenance 204	227,254	442,030	454,750	486,300	509,550
<a href="#">101-999-5907</a>	To ROW 209	102,814	204,850	195,450	256,250	266,800
<a href="#">101-999-5908</a>	To Revolving Fund 216	12,689	-	-	-	-
<a href="#">101-999-5909</a>	To Recreation Services 213	409,815	-	-	-	-
<a href="#">101-999-5911</a>	To Capital Improvement 301	1,163,136	-	-	-	-
<a href="#">101-999-5913</a>	To AB 939 211	4,459	159,101	156,301	-	-
<a href="#">101-999-5917</a>	To Library Fund 202	30,000	-	-	-	-
<a href="#">101-999-5921</a>	To Berm Assessment 218	-	-	-	28,600	31,100
<b>SubProgram: 999 - Transfers Total:</b>		<b>1,950,167</b>	<b>805,981</b>	<b>806,501</b>	<b>771,150</b>	<b>807,450</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS</b>						
<b>Revenue</b>						
<b>SubProgram: 900 - Non-Departmental</b>						
<a href="#">102-900-4600</a>	Interest Income	24,870	16,000	16,000	16,000	16,000
<a href="#">102-900-4601</a>	Net Adjustment Fair Value	9,958	-	-	-	-
<a href="#">102-900-4602</a>	Gain/Loss on Investment	78	-	-	-	-
<b>SubProgram: 900 - Non-Departmental Total:</b>		<b>34,906</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE</b>						
<b>Revenue</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">103-431-4390</a>	Private Grants	-	50,000	-	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 900 - Non-Departmental</b>						
<a href="#">103-900-4600</a>	Interest Income	32,204	20,000	20,000	15,000	15,000
<a href="#">103-900-4601</a>	Net Adjustment Fair Value	12,922	-	-	-	-
<a href="#">103-900-4602</a>	Gain/Loss on Investment	95	-	-	-	-
<b>SubProgram: 900 - Non-Departmental Total:</b>		<b>45,221</b>	<b>20,000</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Expense</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">103-431-5761</a>	Major Equipment	-	352,250	152,250	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>-</b>	<b>352,250</b>	<b>152,250</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 472 - Parks Facilities</b>						
<a href="#">103-472-5761</a>	Major Equipment	-	-	-	31,000	-
<a href="#">103-472-5762</a>	Vehicle Purchase	-	-	-	-	100,000
<b>SubProgram: 472 - Parks Facilities Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>31,000</b>	<b>100,000</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">103-999-5916</a>	To Peg 217	32,221	-	-	-	-
<b>SubProgram: 999 - Transfers Total:</b>		<b>32,221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Measure X Fund

The Measure X Fund is used to account for revenue generated by the voter-approved increase to sales tax, which came into effect on April 1, 2019. Funds will be used towards public safety, community services, infrastructure, and other important services.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 104 - MEASURE X FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 162 - Economic Vitality</b>						
<a href="#">104-162-4500</a>	Rents & Leases	1,493	1,500	1,500	1,500	1,500
<b>SubProgram: 162 - Economic Vitality Total:</b>		<b>1,493</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>SubProgram: 302 - Advance Planning</b>						
<a href="#">104-302-4360</a>	State Grants	95,200	-	-	-	-
<b>SubProgram: 302 - Advance Planning Total:</b>		<b>95,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 461 - Resource Conservation</b>						
<a href="#">104-461-4802</a>	Miscellaneous Income	83,018	20,000	20,000	20,000	20,000
<b>SubProgram: 461 - Resource Conservation Total:</b>		<b>83,018</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>SubProgram: 512 - Senior Services</b>						
<a href="#">104-512-4806</a>	Donations	-	10,000	10,000	10,000	10,000
<b>SubProgram: 512 - Senior Services Total:</b>		<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>SubProgram: 900 - Non-Departmental</b>						
<a href="#">104-900-4122</a>	Sales Tax - Local	3,804,198	3,729,000	3,780,000	3,798,000	3,902,000
<a href="#">104-900-4600</a>	Interest Income	131,468	75,000	75,000	40,000	40,000
<a href="#">104-900-4601</a>	Net Adjustment Fair Value	54,620	-	-	-	-
<a href="#">104-900-4602</a>	Gain/Loss on Investment	660	-	-	-	-
<b>SubProgram: 900 - Non-Departmental Total:</b>		<b>3,990,945</b>	<b>3,804,000</b>	<b>3,855,000</b>	<b>3,838,000</b>	<b>3,942,000</b>
<b>Expense</b>						
<b>SubProgram: 111 - City Administration</b>						
<a href="#">104-111-5201</a>	Professional Services	-	-	-	91,500	85,500
<b>SubProgram: 111 - City Administration Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>91,500</b>	<b>85,500</b>
<b>SubProgram: 141 - Staff Recruitment, Retention and Development</b>						
<a href="#">104-141-5201</a>	Professional Services	-	-	-	80,000	-
<b>SubProgram: 141 - Staff Recruitment, Retention and Development Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>
<b>SubProgram: 151 - Emergency Preparedness</b>						
<a href="#">104-151-5201</a>	Professional Services	-	-	-	25,000	25,000
<b>SubProgram: 151 - Emergency Preparedness Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">104-161-5201</a>	Professional Services	66,600	82,100	82,100	85,500	85,500
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>66,600</b>	<b>82,100</b>	<b>82,100</b>	<b>85,500</b>	<b>85,500</b>
<b>SubProgram: 162 - Economic Vitality</b>						
<a href="#">104-162-5601</a>	Community Services Grants	30,706	31,000	31,000	15,500	15,500
<b>SubProgram: 162 - Economic Vitality Total:</b>		<b>30,706</b>	<b>31,000</b>	<b>31,000</b>	<b>15,500</b>	<b>15,500</b>
<b>SubProgram: 163 - Community Services Support</b>						
<a href="#">104-163-5601</a>	Community Services Grants	105,150	149,250	149,250	150,000	150,000
<a href="#">104-163-5602</a>	Community Services Agreements/Contracts	2,015	13,300	13,300	13,500	13,500
<b>SubProgram: 163 - Community Services Support Total:</b>		<b>107,165</b>	<b>162,550</b>	<b>162,550</b>	<b>163,500</b>	<b>163,500</b>
<b>SubProgram: 171 - Law Enforcement</b>						
<a href="#">104-171-5254</a>	SB County Sheriff	788,200	809,400	809,400	1,073,650	1,466,950
<a href="#">104-171-5255</a>	SB County Sheriff Augmentation	-	-	-	15,000	15,000
<b>SubProgram: 171 - Law Enforcement Total:</b>		<b>788,200</b>	<b>809,400</b>	<b>809,400</b>	<b>1,088,650</b>	<b>1,481,950</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 104 - MEASURE X FUND</b>						
<b>Expense</b>						
<b>SubProgram: 181 - Racial Equity</b>						
<a href="#">104-181-5100</a>	Regular Wages	14,201	12,650	12,650	-	-
<a href="#">104-181-5106</a>	Other Pay	1,370	800	800	-	-
<a href="#">104-181-5120</a>	Health Insurance	1,454	1,400	1,400	-	-
<a href="#">104-181-5121</a>	Dental Insurance	234	200	200	-	-
<a href="#">104-181-5122</a>	Life Insurance	39	100	100	-	-
<a href="#">104-181-5123</a>	Disability Insurance	46	100	100	-	-
<a href="#">104-181-5130</a>	PERS Classic Contribution	1,256	1,600	1,600	-	-
<a href="#">104-181-5131</a>	PERS PEPRA Contribution	340	2,050	2,050	-	-
<a href="#">104-181-5132</a>	PERS Prepay UAAL	2,012	3,500	3,500	-	-
<a href="#">104-181-5134</a>	Deferred Compensation	-	850	850	-	-
<a href="#">104-181-5140</a>	Medicare Tax	225	400	400	-	-
<a href="#">104-181-5150</a>	Flexible Benefits Program	123	200	200	-	-
<a href="#">104-181-5151</a>	Fitness Benefit	8	100	100	-	-
<a href="#">104-181-5152</a>	Cell Phone Allowance	59	100	100	-	-
<a href="#">104-181-5153</a>	Auto Allowance	-	270	300	-	-
<a href="#">104-181-5154</a>	Housing Allowance	-	1,050	1,050	-	-
<a href="#">104-181-5201</a>	Professional Services	29,028	58,100	29,050	29,000	-
<a href="#">104-181-5440</a>	Utility - Communications/Telephone	264	-	-	-	-
<b>SubProgram: 181 - Racial Equity Total:</b>		<b>50,657</b>	<b>83,470</b>	<b>54,450</b>	<b>29,000</b>	<b>-</b>
<b>SubProgram: 211 - Central Services</b>						
<a href="#">104-211-5400</a>	Utility - Electricity	-	-	40,000	21,600	22,700
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">104-221-5201</a>	Professional Services	-	2,650	-	-	-
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>-</b>	<b>2,650</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 302 - Advance Planning</b>						
<a href="#">104-302-5100</a>	Regular Wages	135,239	212,250	212,250	222,250	233,400
<a href="#">104-302-5104</a>	Overtime Pay	25	200	200	550	600
<a href="#">104-302-5106</a>	Other Pay	5,351	16,200	16,200	11,250	11,850
<a href="#">104-302-5120</a>	Health Insurance	6,565	10,450	10,450	11,350	11,950
<a href="#">104-302-5121</a>	Dental Insurance	788	1,350	1,350	1,300	1,400
<a href="#">104-302-5122</a>	Life Insurance	371	650	650	600	650
<a href="#">104-302-5123</a>	Disability Insurance	478	800	800	800	850
<a href="#">104-302-5130</a>	PERS Classic Contribution	-	-	-	5,700	6,000
<a href="#">104-302-5131</a>	PERS PEPRA Contribution	10,704	17,000	17,000	14,900	15,650
<a href="#">104-302-5132</a>	PERS Prepay UAAL	-	-	-	12,750	13,400
<a href="#">104-302-5140</a>	Medicare Tax	2,046	3,100	3,100	3,250	3,450
<a href="#">104-302-5150</a>	Flexible Benefits Program	1,663	2,650	2,650	2,650	2,800
<a href="#">104-302-5151</a>	Fitness Benefit	-	1,200	1,200	1,150	1,150
<a href="#">104-302-5152</a>	Cell Phone Allowance	536	800	800	800	800
<a href="#">104-302-5201</a>	Professional Services	33,680	-	-	-	-
<b>SubProgram: 302 - Advance Planning Total:</b>		<b>197,446</b>	<b>266,650</b>	<b>266,650</b>	<b>289,300</b>	<b>303,950</b>
<b>SubProgram: 311 - Housing</b>						
<a href="#">104-311-5201</a>	Professional Services	40,377	42,000	42,000	42,000	42,000
<b>SubProgram: 311 - Housing Total:</b>		<b>40,377</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
<b>SubProgram: 405 - Facilities</b>						
<a href="#">104-405-5100</a>	Regular Wages	1,249	63,500	63,500	-	-
<a href="#">104-405-5104</a>	Overtime Pay	-	100	100	-	-
<a href="#">104-405-5106</a>	Other Pay	-	3,350	3,350	-	-
<a href="#">104-405-5120</a>	Health Insurance	-	10,550	10,550	-	-
<a href="#">104-405-5121</a>	Dental Insurance	-	900	900	-	-
<a href="#">104-405-5122</a>	Life Insurance	-	200	200	-	-
<a href="#">104-405-5123</a>	Disability Insurance	-	250	250	-	-
<a href="#">104-405-5130</a>	PERS Classic Contribution	85	5,300	5,300	-	-
<a href="#">104-405-5131</a>	PERS PEPRA Contribution	45	2,150	2,150	-	-
<a href="#">104-405-5132</a>	PERS Prepay UAAL	48	9,550	9,550	-	-
<a href="#">104-405-5140</a>	Medicare Tax	18	950	950	-	-
<a href="#">104-405-5150</a>	Flexible Benefits Program	-	700	700	-	-
<a href="#">104-405-5151</a>	Fitness Benefit	-	300	300	-	-
<a href="#">104-405-5152</a>	Cell Phone Allowance	-	500	500	-	-
<a href="#">104-405-5180</a>	Individual Equipment/Safety	-	500	500	-	-
<a href="#">104-405-5440</a>	Utility - Communications/Telephone	-	1,500	1,500	-	-
<a href="#">104-405-5500</a>	Printing & Advertising	-	500	500	-	-
<a href="#">104-405-5515</a>	Uniform Cleaning	-	1,000	1,000	-	-
<a href="#">104-405-5516</a>	Uniform Allowance	-	1,200	1,200	-	-
<a href="#">104-405-5560</a>	Supplies & Materials	-	5,000	5,000	-	-
<b>SubProgram: 405 - Facilities Total:</b>		<b>1,445</b>	<b>108,000</b>	<b>108,000</b>	<b>-</b>	<b>-</b>



		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 104 - MEASURE X FUND</b>						
<b>Expense</b>						
<b>SubProgram: 461 - Resource Conservation</b>						
<a href="#">104-461-5100</a>	Regular Wages	32,768	22,350	22,350	71,450	75,050
<a href="#">104-461-5104</a>	Overtime Pay	-	-	-	100	150
<a href="#">104-461-5106</a>	Other Pay	691	1,350	1,350	1,800	1,900
<a href="#">104-461-5120</a>	Health Insurance	3,522	2,100	2,100	14,550	15,300
<a href="#">104-461-5121</a>	Dental Insurance	276	150	150	1,150	1,250
<a href="#">104-461-5122</a>	Life Insurance	107	100	100	250	300
<a href="#">104-461-5123</a>	Disability Insurance	122	100	100	250	300
<a href="#">104-461-5130</a>	PERS Classic Contribution	3,710	3,200	3,200	8,550	9,000
<a href="#">104-461-5131</a>	PERS Pepra Contribution	288	-	-	1,400	1,500
<a href="#">104-461-5132</a>	PERS Prepay UAAL	6,481	5,800	5,800	18,300	19,250
<a href="#">104-461-5140</a>	Medicare Tax	477	350	350	1,050	1,100
<a href="#">104-461-5150</a>	Flexible Benefits Program	482	300	300	850	900
<a href="#">104-461-5151</a>	Fitness Benefit	150	150	150	400	400
<a href="#">104-461-5152</a>	Cell Phone Allowance	195	200	200	400	400
<a href="#">104-461-5301</a>	Contract Services	34,708	850	1,500	2,000	2,000
<a href="#">104-461-5345</a>	Equipment Repairs/Replacement	-	2,650	2,000	-	-
<a href="#">104-461-5500</a>	Printing& Advertising	286	500	500	500	500
<a href="#">104-461-5510</a>	Dues & Subscriptions	908	1,000	1,000	900	900
<a href="#">104-461-5512</a>	Meetings & Travel	65	1,250	1,250	4,350	2,350
<a href="#">104-461-5560</a>	Supplies & Materials	-	500	500	5,000	5,000
<b>SubProgram: 461 - Resource Conservation Total:</b>		<b>85,236</b>	<b>42,900</b>	<b>42,900</b>	<b>133,250</b>	<b>137,550</b>
<b>SubProgram: 512 - Senior Services</b>						
<a href="#">104-512-5100</a>	Regular Wages	17,941	70,650	95,000	103,900	109,100
<a href="#">104-512-5102</a>	Part-Time Wages	14,864	22,700	22,700	22,700	23,850
<a href="#">104-512-5104</a>	Overtime Pay	-	-	-	600	650
<a href="#">104-512-5106</a>	Other Pay	1,316	5,100	5,500	6,650	7,000
<a href="#">104-512-5120</a>	Health Insurance	-	27,650	1,600	3,500	3,700
<a href="#">104-512-5121</a>	Dental Insurance	569	2,450	2,450	2,750	2,900
<a href="#">104-512-5122</a>	Life Insurance	46	250	250	350	400
<a href="#">104-512-5123</a>	Disability Insurance	66	500	500	450	500
<a href="#">104-512-5130</a>	PERS Classic Contribution	62	4,000	4,000	-	-
<a href="#">104-512-5131</a>	PERS PEPRA Contribution	1,588	5,700	5,700	8,350	8,800
<a href="#">104-512-5132</a>	PERS Prepay UAAL	-	6,600	6,600	350	400
<a href="#">104-512-5140</a>	Medicare Tax	497	1,400	1,600	1,900	2,000
<a href="#">104-512-5150</a>	Flexible Benefits Program	334	1,350	1,500	1,850	1,950
<a href="#">104-512-5151</a>	Fitness Benefit	-	600	600	800	800
<a href="#">104-512-5152</a>	Cell Phone Allowance	-	200	200	250	250
<a href="#">104-512-5201</a>	Professional Services	-	10,000	10,000	5,000	6,000
<a href="#">104-512-5205</a>	Senior Programs	-	10,000	10,000	5,000	6,000
<a href="#">104-512-5440</a>	Utility - Communications/Telephone	154	250	250	250	300
<a href="#">104-512-5500</a>	Printing & Advertising	-	3,800	3,800	2,000	2,000
<a href="#">104-512-5510</a>	Dues & Subscriptions	-	900	900	750	900
<a href="#">104-512-5512</a>	Meetings & Travel	-	7,900	7,900	3,800	4,300
<a href="#">104-512-5560</a>	Supplies & Materials	1,794	15,000	15,000	15,000	18,000
<a href="#">104-512-5568</a>	Minor Equipment	-	22,500	-	18,700	10,000
<b>SubProgram: 512 - Senior Services Total:</b>		<b>39,232</b>	<b>219,500</b>	<b>196,050</b>	<b>204,900</b>	<b>209,800</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">104-999-5905</a>	To Park Maintenance 204	120,000	-	-	-	-
<a href="#">104-999-5907</a>	To ROW 209	50,000	-	-	-	-
<a href="#">104-999-5909</a>	To Recreation Services 213	80,000	721,850	667,300	721,700	764,800
<a href="#">104-999-5911</a>	To Capital Improvement 301	1,263,799	5,164,600	5,164,600	18,000	-
<a href="#">104-999-5913</a>	To AB 939 211	190,304	-	-	-	-
<a href="#">104-999-5916</a>	To Peg 217	-	26,490	26,490	89,600	91,200
<a href="#">104-999-5917</a>	To Library Fund 202	487,129	589,195	623,845	697,400	727,400
<b>SubProgram: 999 - Transfers Total:</b>		<b>2,191,232</b>	<b>6,502,135</b>	<b>6,482,235</b>	<b>1,526,700</b>	<b>1,583,400</b>

## Traffic Safety Fund

The Traffic Safety Fund is used to account for the receipt of fines assessed to violators of the California Vehicle Code within the City limits. Monies from this fund must be used for traffic safety purposes, such as traffic signs and markings, and related traffic safety enforcement activities.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 201 - TRAFFIC SAFETY FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 331 - Code Compliance</b>						
<a href="#">201-331-4408</a>	California Vehicle Code Penalties	49,552	40,000	40,000	35,000	35,000
<a href="#">201-331-4600</a>	Interest Income	2,120	2,500	2,500	1,000	1,000
<a href="#">201-331-4601</a>	Net Adjustment Fair Value	971	-	-	-	-
<a href="#">201-331-4602</a>	Gain/Loss on Investment	6	-	-	-	-
<a href="#">201-331-4802</a>	Miscellaneous Income	3,107	6,000	6,000	6,000	6,000
<b>SubProgram: 331 - Code Compliance Total:</b>		<b>55,756</b>	<b>48,500</b>	<b>48,500</b>	<b>42,000</b>	<b>42,000</b>
<b>Revenue Total:</b>		<b>55,756</b>	<b>48,500</b>	<b>48,500</b>	<b>42,000</b>	<b>42,000</b>
<b>Expense</b>						
<b>SubProgram: 331 - Code Compliance</b>						
<a href="#">201-331-5102</a>	Part-time Wages	14,944	24,500	24,500	16,350	17,200
<a href="#">201-331-5131</a>	PERS PEPRA Contribution	550	600	600	600	600
<a href="#">201-331-5140</a>	Medicare Tax	217	375	375	500	750
<b>SubProgram: 331 - Code Compliance Total:</b>		<b>15,711</b>	<b>25,475</b>	<b>25,475</b>	<b>17,450</b>	<b>18,550</b>
<b>Expense Total:</b>		<b>15,711</b>	<b>25,475</b>	<b>25,475</b>	<b>17,450</b>	<b>18,550</b>

## Library Fund

The Library Fund is used to account for revenue and expenses related to the Carpinteria Library, which will be transferred to the City from the County of Santa Barbara on July 1, 2022.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 202 - LIBRARY FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 550 - City Library</b>						
<a href="#">202-550-4365</a>	Per Capita County Funding	146,832	156,000	152,000	153,000	155,000
<a href="#">202-550-4510</a>	Library Service Fees	3,073	3,000	3,000	3,000	3,000
<a href="#">202-550-4806</a>	Donations	66,546	81,500	81,500	81,500	81,500
<b>SubProgram: 550 - City Library Total:</b>		<b>216,450</b>	<b>240,500</b>	<b>236,500</b>	<b>237,500</b>	<b>239,500</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">202-999-4916</a>	From General 101	30,000	-	-	-	-
<a href="#">202-999-4918</a>	From Measure X 104	487,129	589,195	623,845	697,400	727,400
<b>SubProgram: 999 - Transfers Total:</b>		<b>517,129</b>	<b>589,195</b>	<b>623,845</b>	<b>697,400</b>	<b>727,400</b>
<b>Revenue Total:</b>		<b>733,579</b>	<b>829,695</b>	<b>860,345</b>	<b>934,900</b>	<b>966,900</b>
<b>Expense</b>						
<b>SubProgram: 102 - Commissions Boards and Committees</b>						
<a href="#">202-102-5590</a>	Advisory Board Stipend	1,410	2,250	1,900	2,250	2,250
<b>SubProgram: 102 - Commissions Boards and Committees Total:</b>		<b>1,410</b>	<b>2,250</b>	<b>1,900</b>	<b>2,250</b>	<b>2,250</b>
<b>SubProgram: 211 - Central Services</b>						
<a href="#">202-211-5400</a>	Utility - Electricity	-	7,300	7,300	8,750	8,750
<a href="#">202-211-5410</a>	Utility - Natural Gas	-	1,300	1,300	1,800	1,800
<a href="#">202-211-5420</a>	Utility - Sewer	-	2,200	2,200	2,300	2,800
<a href="#">202-211-5430</a>	Utility - Water	-	4,600	4,600	3,800	3,800
<a href="#">202-211-5440</a>	Utility - Communications/Telephone	-	2,200	3,200	3,600	3,600
<b>SubProgram: 211 - Central Services Total:</b>		<b>-</b>	<b>17,600</b>	<b>18,600</b>	<b>20,250</b>	<b>20,750</b>
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">202-221-5201</a>	Professional Services	14,473	22,350	22,350	22,500	23,700
<a href="#">202-221-5360</a>	Software Subscription/Maintenance	1,544	3,200	3,200	4,050	4,050
<a href="#">202-221-5565</a>	Computer Hardware/ Replacement	-	3,000	3,000	3,000	3,000
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>16,017</b>	<b>28,550</b>	<b>28,550</b>	<b>29,550</b>	<b>30,750</b>
<b>SubProgram: 405 - Facilities</b>						
<a href="#">202-405-5100</a>	Regular Wages	8,368	40,300	40,300	-	-
<a href="#">202-405-5104</a>	Overtime Pay	11	1,000	1,000	-	-
<a href="#">202-405-5106</a>	Other Pay	285	1,900	1,900	-	-
<a href="#">202-405-5108</a>	Bilingual Pay	-	200	200	-	-
<a href="#">202-405-5120</a>	Health Insurance	145	12,900	12,900	-	-
<a href="#">202-405-5121</a>	Dental Insurance	10	1,100	1,100	-	-
<a href="#">202-405-5122</a>	Life Insurance	2	150	150	-	-
<a href="#">202-405-5123</a>	Disability Insurance	2	200	200	-	-
<a href="#">202-405-5130</a>	PERS CLASSIC Contribution	92	1,700	1,700	-	-
<a href="#">202-405-5131</a>	PERS PEPRA Contribution	28	2,300	2,300	-	-
<a href="#">202-405-5132</a>	PERS Prepay UAAL	207	3,000	3,000	-	-
<a href="#">202-405-5140</a>	Medicare Tax	17	600	600	-	-
<a href="#">202-405-5150</a>	Flexible Benefits Program	222	700	700	-	-
<a href="#">202-405-5151</a>	Fitness Benefit	-	300	300	-	-
<a href="#">202-405-5301</a>	Contract Services	-	15,550	15,550	-	-
<a href="#">202-405-5345</a>	Equipment Repairs/Replacement	-	18,500	50,000	-	-
<a href="#">202-405-5350</a>	Landscape Maintenance	-	2,500	2,500	-	-
<a href="#">202-405-5362</a>	Janitorial Services	-	20,650	20,650	-	-
<a href="#">202-405-5560</a>	Supplies & Materials	-	2,750	1,250	-	-
<a href="#">202-405-5561</a>	Janitorial Supplies	-	2,200	2,200	-	-
<a href="#">202-405-5567</a>	Landscaping Supply Repairs & Replacement	-	1,250	1,250	-	-
<b>SubProgram: 405 - Facilities Total:</b>		<b>9,389</b>	<b>129,750</b>	<b>159,750</b>	<b>-</b>	<b>-</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 202 - LIBRARY FUND</b>						
<b>Expense</b>						
<b>SubProgram: 473 - Library Facilities</b>						
<a href="#">202-473-5100</a>	Regular Wages	-	-	-	43,100	45,300
<a href="#">202-473-5104</a>	Overtime Pay	-	-	-	1,450	1,550
<a href="#">202-473-5106</a>	Other Pay	-	-	-	1,900	2,000
<a href="#">202-473-5108</a>	Bilingual Pay	-	-	-	150	150
<a href="#">202-473-5120</a>	Health Insurance	-	-	-	11,500	12,100
<a href="#">202-473-5121</a>	Dental Insurance	-	-	-	1,150	1,250
<a href="#">202-473-5122</a>	Life Insurance	-	-	-	150	200
<a href="#">202-473-5123</a>	Disability Insurance	-	-	-	200	250
<a href="#">202-473-5130</a>	PERS CLASSIC Contribution	-	-	-	1,300	1,400
<a href="#">202-473-5131</a>	PERS PEPRA Contribution	-	-	-	2,850	3,000
<a href="#">202-473-5132</a>	PERS Prepay UAAL	-	-	-	2,800	2,950
<a href="#">202-473-5140</a>	Medicare Tax	-	-	-	650	700
<a href="#">202-473-5150</a>	Flexible Benefits Program	-	-	-	700	750
<a href="#">202-473-5151</a>	Fitness Benefit	-	-	-	300	300
<a href="#">202-473-5152</a>	Cell Phone Allowance	-	-	-	200	200
<a href="#">202-473-5301</a>	Contract Services	-	-	-	16,150	16,150
<a href="#">202-473-5345</a>	Equipment Repairs/Replacement	-	-	-	5,000	5,000
<a href="#">202-473-5350</a>	Landscape Maintenance	-	-	-	3,800	3,800
<a href="#">202-473-5362</a>	Janitorial Services	-	-	-	23,000	23,000
<a href="#">202-473-5560</a>	Supplies & Materials	-	-	-	2,500	2,500
<a href="#">202-473-5561</a>	Janitorial Supplies	-	-	-	2,500	2,500
<a href="#">202-473-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	1,500	1,500
<b>SubProgram: 473 - Library Facilities Total:</b>		-	-	-	<b>122,850</b>	<b>126,550</b>
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">202-501-5100</a>	Regular Wages	15,076	16,750	16,750	18,050	18,950
<a href="#">202-501-5106</a>	Other Pay	1,534	1,050	1,050	500	550
<a href="#">202-501-5120</a>	Health Insurance	2,020	2,300	2,300	1,150	1,250
<a href="#">202-501-5121</a>	Dental Insurance	237	250	250	100	150
<a href="#">202-501-5122</a>	Life Insurance	42	50	50	50	50
<a href="#">202-501-5123</a>	Disability Insurance	50	50	50	50	50
<a href="#">202-501-5130</a>	PERS CLASSIC Contribution	1,914	2,400	2,400	2,850	3,000
<a href="#">202-501-5132</a>	PERS Prepay UAAL	3,308	4,350	4,350	6,100	6,450
<a href="#">202-501-5140</a>	Medicare Tax	239	250	250	300	350
<a href="#">202-501-5150</a>	Flexible Benefits Program	131	150	150	150	200
<a href="#">202-501-5151</a>	Fitness Benefit	-	100	100	100	100
<a href="#">202-501-5152</a>	Cell Phone Allowance	88	100	100	100	100
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>24,639</b>	<b>27,800</b>	<b>27,800</b>	<b>29,500</b>	<b>31,200</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 202 - LIBRARY FUND</b>						
<b>Expense</b>						
<b>SubProgram: 550 - City Library</b>						
<a href="#">202-550-5100</a>	Regular Wages	193,049	216,200	216,200	229,600	241,100
<a href="#">202-550-5102</a>	Part-time Wages	99,720	131,000	131,000	161,450	169,600
<a href="#">202-550-5106</a>	Other Pay	9,954	17,950	17,950	9,850	10,350
<a href="#">202-550-5120</a>	Health Insurance	20,724	21,450	21,450	60,650	63,700
<a href="#">202-550-5121</a>	Dental Insurance	1,698	1,700	1,700	5,050	5,300
<a href="#">202-550-5122</a>	Life Insurance	782	850	850	850	900
<a href="#">202-550-5123</a>	Disability Insurance	824	900	900	900	950
<a href="#">202-550-5130</a>	PERS CLASSIC Contribution	14,690	17,100	17,100	-	-
<a href="#">202-550-5131</a>	PERS PEPPRA Contribution	10,367	7,750	7,750	18,400	19,350
<a href="#">202-550-5132</a>	PERS Prepay UAAL	25,493	30,850	30,850	750	800
<a href="#">202-550-5140</a>	Medicare Tax	4,530	5,050	5,050	5,700	5,900
<a href="#">202-550-5150</a>	Flexible Benefits Program	2,646	2,650	2,650	2,800	2,950
<a href="#">202-550-5151</a>	Fitness Benefit	509	1,200	1,200	1,200	1,200
<a href="#">202-550-5152</a>	Cell Phone Allowance	1,560	1,600	1,600	1,600	1,600
<a href="#">202-550-5201</a>	Professional Services	-	11,000	11,000	-	-
<a href="#">202-550-5202</a>	Library Programs	4,666	15,000	15,000	15,000	15,000
<a href="#">202-550-5203</a>	Library Operating Services	67,971	80,000	80,000	75,000	75,000
<a href="#">202-550-5221</a>	Employee Training	155	1,200	1,200	1,200	1,200
<a href="#">202-550-5301</a>	Contract Services	1,017	4,500	4,500	5,500	5,500
<a href="#">202-550-5500</a>	Printing & Advertising	1,462	2,500	2,500	4,500	4,500
<a href="#">202-550-5510</a>	Dues & Subscriptions	954	1,000	1,000	1,000	1,000
<a href="#">202-550-5512</a>	Meetings & Travel	2,132	4,500	4,500	4,500	4,500
<a href="#">202-550-5520</a>	Books	51,692	46,000	46,000	46,000	46,000
<a href="#">202-550-5521</a>	Periodicals	1,486	4,000	4,000	4,000	4,000
<a href="#">202-550-5522</a>	Digital Materials	50,253	40,000	40,000	40,000	40,000
<a href="#">202-550-5523</a>	Library of Things	2,057	7,000	7,000	7,000	7,000
<a href="#">202-550-5536</a>	Equipment/Office Rent & Leases	-	2,000	2,000	2,500	2,500
<a href="#">202-550-5560</a>	Supplies & Materials	10,089	14,000	14,000	16,000	20,000
<a href="#">202-550-5568</a>	Minor Equipment	241	1,000	1,000	2,000	2,000
<a href="#">202-550-5761</a>	Major Equipment	810	-	-	-	-
<a href="#">202-550-5763</a>	Furniture & Fixtures	-	-	-	5,000	1,000
<b>SubProgram: 550 - City Library Total:</b>		<b>581,530</b>	<b>689,950</b>	<b>689,950</b>	<b>728,000</b>	<b>752,900</b>

## Road Maintenance Rehabilitation Fund

The Road Maintenance Fund is used to account for road maintenance and rehabilitation, safety projects, railroad grade separations, traffic control devices, and complete street components, including active transportation purposes, pedestrian and bicycle safety projects, transit facilities, and drainage and stormwater capture projects in conjunction with any other allowable project. Funds made available by the program may also be used to satisfy a match requirement to obtain State or Federal funds for projects authorized by this subdivision.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">203-431-4314</a>	RMRA (SB1)	339,479	331,800	331,800	344,800	344,800
<a href="#">203-431-4600</a>	Interest Income	2,589	-	-	-	-
<a href="#">203-431-4601</a>	Net Adjustment Fair Value	65	-	-	-	-
<a href="#">203-431-4602</a>	Gain/Loss on Investment	5	-	-	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>342,138</b>	<b>331,800</b>	<b>331,800</b>	<b>344,800</b>	<b>344,800</b>
<b>Revenue Total:</b>		<b>342,138</b>	<b>331,800</b>	<b>331,800</b>	<b>344,800</b>	<b>344,800</b>
<b>Expense</b>						
<b>SubProgram: 999 - Transfers</b>						
<a href="#">203-999-5911</a>	To Capital Improvement 301	574,622	358,350	358,350	225,000	175,000
<b>SubProgram: 999 - Transfers Total:</b>		<b>574,622</b>	<b>358,350</b>	<b>358,350</b>	<b>225,000</b>	<b>175,000</b>

## Park Maintenance Fund

The Park Maintenance Fund is used to account for the receipt of special tax to be levied. The revenue from this fund is collected based on the authority of a public vote held on June 3, 1997, whereby over two-thirds of the voters approved. Expenditures from this fund are for park maintenance needs, including equipment replacement, water, grounds keeping, and other enhancements.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 204 - PARK MAINTENANCE FUND</b>						
<b>Revenue</b>						
<a href="#">204-501-4700</a>	Berm Assessment	20,163	20,400	20,400	-	-
<b>SubProgram: 405 - Facilities</b>						
<a href="#">204-405-4169</a>	Property Tax- Park Maintenance Tax	160,639	159,100	159,100	-	-
<a href="#">204-405-4802</a>	Miscellaneous Income	4,204	15,900	15,900	-	-
<b>SubProgram: 405 - Facilities Total:</b>		<b>164,843</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 472 - Parks Facilities</b>						
<a href="#">204-472-4169</a>	Property Tax- Park Maintenance Tax	-	-	-	159,000	159,000
<b>SubProgram: 472 - Parks Facilities Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>159,000</b>	<b>159,000</b>
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">204-501-4316</a>	Bluffs Endowment	36,000	76,000	77,900	37,000	37,000
<a href="#">204-501-4513</a>	Park Rentals	16,696	15,000	15,000	19,200	19,200
<a href="#">204-501-4600</a>	Interest Income	-	400	400	-	-
<a href="#">204-501-4806</a>	Donations	5,540	23,000	23,000	4,000	4,000
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>58,236</b>	<b>114,400</b>	<b>116,300</b>	<b>60,200</b>	<b>60,200</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">204-999-4916</a>	From General 101	227,254	442,030	454,750	486,300	509,550
<a href="#">204-999-4918</a>	From Measure X 104	120,000	-	-	-	-
<b>SubProgram: 999 - Transfers Total:</b>		<b>347,254</b>	<b>442,030</b>	<b>454,750</b>	<b>486,300</b>	<b>509,550</b>
<b>Revenue Total:</b>		<b>590,494</b>	<b>751,830</b>	<b>766,450</b>	<b>705,500</b>	<b>728,750</b>
<b>Expense</b>						
<b>SubProgram: 211 - Central Services</b>						
<a href="#">204-211-5400</a>	Utility - Electricity	-	11,000	11,000	-	-
<a href="#">204-211-5420</a>	Utility - Sewer	-	6,800	8,400	-	-
<a href="#">204-211-5430</a>	Utility - Water	-	151,000	151,000	-	-
<b>SubProgram: 211 - Central Services Total:</b>		<b>-</b>	<b>168,800</b>	<b>170,400</b>	<b>-</b>	<b>-</b>



		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 204 - PARK MAINTENANCE FUND</b>						
<b>Expense</b>						
<b>SubProgram: 472 - Parks Facilities</b>						
<a href="#">204-472-5100</a>	Regular Wages	-	-	-	163,100	171,300
<a href="#">204-472-5102</a>	Part-time Wages	-	-	-	11,350	11,950
<a href="#">204-472-5104</a>	Overtime Pay	-	-	-	2,750	2,900
<a href="#">204-472-5106</a>	Other Pay	-	-	-	8,900	9,350
<a href="#">204-472-5108</a>	Bilingual Pay	-	-	-	650	650
<a href="#">204-472-5120</a>	Health Insurance	-	-	-	39,200	41,200
<a href="#">204-472-5121</a>	Dental Insurance	-	-	-	4,950	5,200
<a href="#">204-472-5122</a>	Life Insurance	-	-	-	550	600
<a href="#">204-472-5123</a>	Disability Insurance	-	-	-	650	700
<a href="#">204-472-5130</a>	PERS CLASSIC Contribution	-	-	-	1,300	1,400
<a href="#">204-472-5131</a>	PERS PEPRRA Contribution	-	-	-	12,450	13,100
<a href="#">204-472-5132</a>	PERS Prepay UAAL	-	-	-	3,200	3,400
<a href="#">204-472-5140</a>	Medicare Tax	-	-	-	2,600	2,750
<a href="#">204-472-5150</a>	Flexible Benefits Program	-	-	-	2,800	2,950
<a href="#">204-472-5151</a>	Fitness Benefit	-	-	-	1,200	1,200
<a href="#">204-472-5152</a>	Cell Phone Allowance	-	-	-	550	550
<a href="#">204-472-5301</a>	Contract Services	-	-	-	14,700	14,700
<a href="#">204-472-5345</a>	Equipment Repairs/Replacement	-	-	-	5,000	5,000
<a href="#">204-472-5350</a>	Landscape Maintenance	-	-	-	139,000	139,000
<a href="#">204-472-5356</a>	Tree Maintenance	-	-	-	20,000	20,000
<a href="#">204-472-5357</a>	Tree Replacement	-	-	-	2,000	2,000
<a href="#">204-472-5361</a>	Biohazard Services	-	-	-	20,000	20,000
<a href="#">204-472-5362</a>	Janitorial Services	-	-	-	39,000	39,000
<a href="#">204-472-5400</a>	Utility - Electricity	-	-	-	16,000	16,500
<a href="#">204-472-5420</a>	Utility - Sewer	-	-	-	14,400	15,600
<a href="#">204-472-5430</a>	Utility - Water	-	-	-	6,800	7,000
<a href="#">204-472-5440</a>	Utility - Communications/Telephone	-	-	-	300	300
<a href="#">204-472-5510</a>	Dues & Subscriptions	-	-	-	1,000	1,000
<a href="#">204-472-5512</a>	Meetings & Travel	-	-	-	1,000	1,000
<a href="#">204-472-5515</a>	Uniform Cleaning	-	-	-	2,550	2,550
<a href="#">204-472-5516</a>	Uniform Allowance	-	-	-	1,950	2,550
<a href="#">204-472-5517</a>	Individual Equipment/Safety	-	-	-	1,650	1,650
<a href="#">204-472-5536</a>	Equipment/Office Rent & Leases	-	-	-	5,000	12,000
<a href="#">204-472-5560</a>	Supplies & Materials	-	-	-	29,300	20,000
<a href="#">204-472-5561</a>	Janitorial Supplies	-	-	-	8,500	8,500
<a href="#">204-472-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	30,500	41,000
<a href="#">204-472-5581</a>	Vehicle Operations & Maintenance	-	-	-	8,000	8,000
<a href="#">204-472-5582</a>	Fuel Expense	-	-	-	3,500	3,500
<a href="#">204-472-5763</a>	Furniture & Fixtures	-	-	-	4,000	-
<b>SubProgram: 472 - Parks Facilities Total:</b>		-	-	-	<b>630,350</b>	<b>650,050</b>
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">204-501-5100</a>	Regular Wages	17,737	35,300	35,300	45,400	47,700
<a href="#">204-501-5104</a>	Overtime Pay	211	-	-	-	-
<a href="#">204-501-5106</a>	Other Pay	6,024	2,150	2,150	1,250	1,350
<a href="#">204-501-5120</a>	Health Insurance	3,705	6,000	6,000	4,650	4,900
<a href="#">204-501-5121</a>	Dental Insurance	340	650	650	300	350
<a href="#">204-501-5122</a>	Life Insurance	37	100	100	200	250
<a href="#">204-501-5123</a>	Disability Insurance	63	150	150	200	250
<a href="#">204-501-5130</a>	PERS CLASSIC Contribution	2,254	5,100	5,100	2,850	3,000
<a href="#">204-501-5131</a>	PERS PEPRRA Contribution	-	-	-	2,200	2,350
<a href="#">204-501-5132</a>	PERS Prepay UAAL	4,153	9,150	9,150	6,200	6,550
<a href="#">204-501-5140</a>	Medicare Tax	345	550	550	700	750
<a href="#">204-501-5150</a>	Flexible Benefits Program	165	350	350	600	650
<a href="#">204-501-5151</a>	Fitness Benefit	70	150	150	250	250
<a href="#">204-501-5152</a>	Cell Phone Allowance	47	200	200	350	350
<a href="#">204-501-5566</a>	Sign Replacement	-	-	-	10,000	10,000
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>35,151</b>	<b>59,850</b>	<b>59,850</b>	<b>75,150</b>	<b>78,700</b>
<b>SubProgram: 531 - Ocean Beach Services</b>						
<a href="#">204-531-5201</a>	Professional Services	-	580	600	-	-
<a href="#">204-531-5301</a>	Contract Services	45,681	37,500	48,100	-	-
<a href="#">204-531-5566</a>	Sign Replacement	-	28,000	17,900	-	-
<b>SubProgram: 531 - Ocean Beach Services Total:</b>		<b>45,681</b>	<b>66,080</b>	<b>66,600</b>	-	-

## Gas Tax Fund

The Gas Tax Fund is used to account for State Gas Tax Funds received as the City's share of the statewide tax on gasoline and other motor vehicle fuels. Gas Tax Funds may only be used for the construction, reconstruction, and maintenance of public streets, drains, and other right-of-way expenses, including labor costs.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 205 - GAS TAX FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">205-431-4320</a>	Section 2103	119,666	121,600	121,600	119,600	119,600
<a href="#">205-431-4322</a>	Section 2106	45,759	47,000	47,000	47,300	47,300
<a href="#">205-431-4324</a>	Section 2107	108,022	113,250	113,250	114,150	114,150
<a href="#">205-431-4326</a>	Section 2107.5	3,000	3,000	3,000	3,000	3,000
<a href="#">205-431-4328</a>	Section 2105	79,804	83,000	83,000	83,650	83,650
<a href="#">205-431-4600</a>	Interest Income	16,125	7,500	7,500	4,000	4,000
<a href="#">205-431-4601</a>	Net Adjustment Fair Value	6,543	-	-	-	-
<a href="#">205-431-4602</a>	Gain/Loss on Investment	45	-	-	-	-
<a href="#">205-431-4802</a>	Miscellaneous Income	-	12,400	12,400	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>378,964</b>	<b>387,750</b>	<b>387,750</b>	<b>371,700</b>	<b>371,700</b>
<b>Revenue Total:</b>		<b>378,964</b>	<b>387,750</b>	<b>387,750</b>	<b>371,700</b>	<b>371,700</b>
<b>Expense</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">205-431-5100</a>	Regular Wages	134,453	122,650	122,650	63,650	66,850
<a href="#">205-431-5102</a>	Part-time Wages	-	-	-	4,150	4,400
<a href="#">205-431-5104</a>	Overtime Pay	3,454	3,500	3,500	3,050	3,200
<a href="#">205-431-5106</a>	Other Pay	6,114	6,950	6,950	2,150	2,300
<a href="#">205-431-5108</a>	Bilingual Pay	35	500	500	150	150
<a href="#">205-431-5120</a>	Health Insurance	34,514	32,350	32,350	23,050	24,200
<a href="#">205-431-5121</a>	Dental Insurance	3,607	3,550	3,550	1,900	2,000
<a href="#">205-431-5122</a>	Life Insurance	421	400	400	200	250
<a href="#">205-431-5123</a>	Disability Insurance	557	550	550	300	350
<a href="#">205-431-5130</a>	PERS CLASSIC Contribution	10,258	10,800	10,800	5,500	5,800
<a href="#">205-431-5131</a>	PERS PEPPRA Contribution	4,491	3,800	3,800	2,350	2,500
<a href="#">205-431-5132</a>	PERS Prepay UAAL	17,418	19,500	19,500	11,800	12,400
<a href="#">205-431-5140</a>	Medicare Tax	2,159	1,800	1,800	1,050	1,100
<a href="#">205-431-5150</a>	Flexible Benefits Program	2,396	2,100	2,100	1,050	1,100
<a href="#">205-431-5151</a>	Fitness Benefit	323	1,000	1,000	450	450
<a href="#">205-431-5152</a>	Cell Phone Allowance	234	250	250	200	200
<a href="#">205-431-5180</a>	Individual Equipment/Safety	1,743	1,650	1,650	-	-
<a href="#">205-431-5201</a>	Professional Services	3,600	-	-	-	-
<a href="#">205-431-5345</a>	Equipment Repairs/Replacement	4,230	40,000	40,000	45,000	45,000
<a href="#">205-431-5353</a>	Storm Drain Maintenance	-	5,000	5,000	20,000	20,000
<a href="#">205-431-5440</a>	Utility - Communications/Telephone	944	1,700	1,700	1,900	1,900
<a href="#">205-431-5500</a>	Printing & Advertising	-	1,000	1,000	1,000	1,000
<a href="#">205-431-5510</a>	Dues & Subscriptions	-	1,000	1,000	1,000	1,000
<a href="#">205-431-5512</a>	Meetings & Travel	297	1,000	1,000	1,000	1,000
<a href="#">205-431-5515</a>	Uniform Cleaning	1,348	1,600	1,600	-	-
<a href="#">205-431-5516</a>	Uniform Allowance	2,083	2,200	2,200	-	-
<a href="#">205-431-5536</a>	Equipment/Office Rent & Leases	4,966	7,500	7,500	7,500	7,500
<a href="#">205-431-5560</a>	Supplies & Materials	20,188	32,000	32,000	32,000	32,000
<a href="#">205-431-5568</a>	Minor Equipment	-	2,000	2,000	25,000	-
<a href="#">205-431-5581</a>	Vehicle Operations & Maintenance	4,773	35,000	35,000	31,800	31,800
<a href="#">205-431-5582</a>	Fuel Expense	21,545	30,000	30,000	30,000	30,000
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>286,150</b>	<b>371,350</b>	<b>371,350</b>	<b>317,200</b>	<b>298,450</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">205-999-5911</a>	To Capital Improvement 301	-	460,000	460,000	59,500	59,500
<b>SubProgram: 999 - Transfers Total:</b>		<b>-</b>	<b>460,000</b>	<b>460,000</b>	<b>59,500</b>	<b>59,500</b>

## Local Transportation Fund

The Local Transportation Fund is used to account for the City's share of the State Sales Tax on motor vehicle fuels. Revenues from this source must be used for the maintenance of bikeways and are administered by the Santa Barbara County Association of Governments.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 206 - LOCAL TRANSPORTATION FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">206-431-4330</a>	BKWY, ART3; SEC 9	12,294	14,000	14,000	14,250	15,000
<a href="#">206-431-4600</a>	Interest Income	136	200	200	100	100
<a href="#">206-431-4601</a>	Net Adjustment Fair Value	38	-	-	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>12,468</b>	<b>14,200</b>	<b>14,200</b>	<b>14,350</b>	<b>15,100</b>
<b>Revenue Total:</b>		<b>12,468</b>	<b>14,200</b>	<b>14,200</b>	<b>14,350</b>	<b>15,100</b>
<b>Expense</b>						
<b>SubProgram: 405 - Facilities</b>						
<a href="#">206-405-5568</a>	Minor Equipment	-	-	350	-	-
<b>SubProgram: 405 - Facilities Total:</b>		<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">206-431-5100</a>	Regular Wages	5,575	6,900	6,900	7,400	7,800
<a href="#">206-431-5104</a>	Overtime Pay	117	-	-	800	850
<a href="#">206-431-5106</a>	Other Pay	384	200	200	300	350
<a href="#">206-431-5120</a>	Health Insurance	1,255	1,000	1,000	3,100	3,300
<a href="#">206-431-5121</a>	Dental Insurance	220	150	150	300	350
<a href="#">206-431-5122</a>	Life Insurance	20	50	50	50	50
<a href="#">206-431-5123</a>	Disability Insurance	27	50	50	50	50
<a href="#">206-431-5130</a>	PERS CLASSIC Contribution	452	-	-	1,200	1,300
<a href="#">206-431-5131</a>	PERS PEPRA Contribution	223	600	600	-	-
<a href="#">206-431-5132</a>	PERS Prepay UAAL	765	-	-	2,500	2,650
<a href="#">206-431-5140</a>	Medicare Tax	99	100	100	150	200
<a href="#">206-431-5150</a>	Flexible Benefits Program	210	150	150	150	200
<a href="#">206-431-5151</a>	Fitness Benefit	12	100	100	100	100
<a href="#">206-431-5302</a>	Street Maintenance	4,000	4,000	4,000	-	-
<a href="#">206-431-5560</a>	Supplies & Materials	-	1,000	650	1,000	1,000
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>13,358</b>	<b>14,300</b>	<b>13,950</b>	<b>17,100</b>	<b>18,200</b>

## Tidelands Trust Fund

The Tidelands Trust Fund is used to account for revenues received from the City's offshore tidelands, which were granted in trust to the City by the State. In addition to interest earnings, revenues are also derived from annual lease payments from oil companies' offshore pipelines and the pier, as well as a share of state royalty payments, which are authorized to public agencies maintaining public recreational beaches fronting a producing oil field. These monies may only be used for beach-related purposes.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 207 - TIDELANDS TRUST FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 531 - Ocean Beach Services</b>						
<a href="#">207-531-4360</a>	State Grants	-	-	-	-	8,750
<a href="#">207-531-4500</a>	Rents & Leases	309,803	361,600	361,600	361,600	361,600
<a href="#">207-531-4525</a>	Beach Concession	-	-	-	6,500	6,500
<a href="#">207-531-4600</a>	Interest Income	32,802	12,000	16,000	6,000	6,000
<a href="#">207-531-4601</a>	Net Adjustment Fair Value	5,920	-	-	-	-
<a href="#">207-531-4602</a>	Gain/Loss on Investment	(51)	-	-	-	-
<a href="#">207-531-4806</a>	Donations	170	-	-	-	-
<b>SubProgram: 531 - Ocean Beach Services Total:</b>		<b>348,643</b>	<b>373,600</b>	<b>377,600</b>	<b>374,100</b>	<b>382,850</b>
<b>Expense</b>						
<b>SubProgram: 101 - Legislative &amp; Policy</b>						
<a href="#">207-101-5510</a>	Dues & Subscriptions	28,002	29,000	29,000	33,500	35,200
<b>SubProgram: 101 - Legislative &amp; Policy Total:</b>		<b>28,002</b>	<b>29,000</b>	<b>29,000</b>	<b>33,500</b>	<b>35,200</b>
<b>SubProgram: 211 - Central Services</b>						
<a href="#">207-211-5420</a>	Utility - Sewer	1,854	2,100	-	-	-
<a href="#">207-211-5430</a>	Utility - Water	52	100	-	-	-
<b>SubProgram: 211 - Central Services Total:</b>		<b>1,906</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">207-221-5360</a>	Software Subscription/Maintenance	1,080	1,800	1,800	1,100	1,100
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>1,080</b>	<b>1,800</b>	<b>1,800</b>	<b>1,100</b>	<b>1,100</b>
<b>SubProgram: 405 - Facilities</b>						
<a href="#">207-405-5100</a>	Regular Wages	575	40,300	40,300	-	-
<a href="#">207-405-5102</a>	Part-time Wages	-	5,650	5,650	-	-
<a href="#">207-405-5104</a>	Overtime Pay	-	1,000	1,000	-	-
<a href="#">207-405-5106</a>	Other Pay	-	1,900	1,900	-	-
<a href="#">207-405-5108</a>	Bilingual Pay	-	250	250	-	-
<a href="#">207-405-5120</a>	Health Insurance	-	12,900	12,900	-	-
<a href="#">207-405-5121</a>	Dental Insurance	-	1,100	1,100	-	-
<a href="#">207-405-5122</a>	Life Insurance	-	150	150	-	-
<a href="#">207-405-5123</a>	Disability Insurance	-	200	200	-	-
<a href="#">207-405-5130</a>	PERS CLASSIC Contribution	24	1,700	1,700	-	-
<a href="#">207-405-5131</a>	PERS PEPRA Contribution	28	2,300	2,300	-	-
<a href="#">207-405-5132</a>	PERS Prepay UAAL	-	3,000	3,000	-	-
<a href="#">207-405-5140</a>	Medicare Tax	8	700	700	-	-
<a href="#">207-405-5150</a>	Flexible Benefits Program	-	700	700	-	-
<a href="#">207-405-5151</a>	Fitness Benefit	-	300	300	-	-
<a href="#">207-405-5301</a>	Contract Services	-	17,500	17,500	-	-
<a href="#">207-405-5345</a>	Equipment Repairs/Replacement	-	15,000	15,000	-	-
<a href="#">207-405-5350</a>	Landscape Maintenance	-	35,200	35,200	-	-
<a href="#">207-405-5362</a>	Janitorial Services	-	16,000	16,000	-	-
<a href="#">207-405-5560</a>	Supplies & Materials	-	8,000	8,000	-	-
<a href="#">207-405-5561</a>	Janitorial Supplies	-	6,000	6,000	-	-
<a href="#">207-405-5567</a>	Landscaping Supply Repairs & Replacement	-	2,500	2,500	-	-
<b>SubProgram: 405 - Facilities Total:</b>		<b>634</b>	<b>172,350</b>	<b>172,350</b>	<b>-</b>	<b>-</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 207 - TIDELANDS TRUST FUND</b>						
<b>Expense</b>						
<b>SubProgram: 477 - Beach Facilities</b>						
<a href="#">207-477-5100</a>	Regular Wages	-	-	-	43,100	45,300
<a href="#">207-477-5102</a>	Part-time Wages	-	-	-	5,700	6,000
<a href="#">207-477-5104</a>	Overtime Pay	-	-	-	1,450	1,550
<a href="#">207-477-5106</a>	Other Pay	-	-	-	1,900	2,000
<a href="#">207-477-5108</a>	Bilingual Pay	-	-	-	150	150
<a href="#">207-477-5120</a>	Health Insurance	-	-	-	11,500	12,100
<a href="#">207-477-5121</a>	Dental Insurance	-	-	-	1,150	1,250
<a href="#">207-477-5122</a>	Life Insurance	-	-	-	150	200
<a href="#">207-477-5123</a>	Disability Insurance	-	-	-	200	250
<a href="#">207-477-5130</a>	PERS CLASSIC Contribution	-	-	-	1,300	1,400
<a href="#">207-477-5131</a>	PERS PEPRRA Contribution	-	-	-	2,850	3,000
<a href="#">207-477-5132</a>	PERS Prepay UAAL	-	-	-	2,800	2,950
<a href="#">207-477-5140</a>	Medicare Tax	-	-	-	750	800
<a href="#">207-477-5150</a>	Flexible Benefits Program	-	-	-	700	750
<a href="#">207-477-5151</a>	Fitness Benefit	-	-	-	300	300
<a href="#">207-477-5152</a>	Cell Phone Allowance	-	-	-	200	200
<a href="#">207-477-5301</a>	Contract Services	-	-	-	2,000	2,000
<a href="#">207-477-5345</a>	Equipment Repairs/Replacement	-	-	-	4,500	2,000
<a href="#">207-477-5350</a>	Landscape Maintenance	-	-	-	27,000	27,000
<a href="#">207-477-5356</a>	Tree Maintenance	-	-	-	12,000	12,000
<a href="#">207-477-5362</a>	Janitorial Services	-	-	-	14,400	14,400
<a href="#">207-477-5560</a>	Supplies & Materials	-	-	-	15,500	3,000
<a href="#">207-477-5561</a>	Janitorial Supplies	-	-	-	2,500	2,500
<a href="#">207-477-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	12,000	12,000
<b>SubProgram: 477 - Beach Facilities Total:</b>		-	-	-	<b>164,100</b>	<b>153,100</b>
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">207-501-5100</a>	Regular Wages	41,145	35,300	35,300	36,050	37,850
<a href="#">207-501-5104</a>	Overtime Pay	255	-	-	-	-
<a href="#">207-501-5106</a>	Other Pay	5,927	2,150	2,150	1,000	1,050
<a href="#">207-501-5120</a>	Health Insurance	10,979	6,000	6,000	2,300	2,450
<a href="#">207-501-5121</a>	Dental Insurance	871	650	650	150	200
<a href="#">207-501-5122</a>	Life Insurance	136	100	100	100	150
<a href="#">207-501-5123</a>	Disability Insurance	163	150	150	100	150
<a href="#">207-501-5130</a>	PERS CLASSIC Contribution	2,697	5,100	5,100	5,700	6,000
<a href="#">207-501-5131</a>	PERS PEPRRA Contribution	1,568	1,950	1,950	-	-
<a href="#">207-501-5132</a>	PERS Prepay UAAL	4,844	9,150	9,150	12,150	12,800
<a href="#">207-501-5140</a>	Medicare Tax	676	550	550	550	600
<a href="#">207-501-5150</a>	Flexible Benefits Program	557	350	350	300	350
<a href="#">207-501-5151</a>	Fitness Benefit	130	150	150	150	150
<a href="#">207-501-5152</a>	Cell Phone Allowance	180	300	300	200	200
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>70,128</b>	<b>61,900</b>	<b>61,900</b>	<b>58,750</b>	<b>61,950</b>
<b>SubProgram: 531 - Ocean Beach Services</b>						
<a href="#">207-531-5100</a>	Regular Wages	372	19,900	19,900	44,200	46,450
<a href="#">207-531-5102</a>	Part-time Wages	72,310	82,600	82,600	103,400	108,600
<a href="#">207-531-5104</a>	Overtime Pay	-	100	100	350	400
<a href="#">207-531-5106</a>	Other Pay	-	750	750	-	-
<a href="#">207-531-5120</a>	Health Insurance	-	6,100	6,100	6,700	7,050
<a href="#">207-531-5121</a>	Dental Insurance	-	500	500	400	450
<a href="#">207-531-5122</a>	Life Insurance	-	100	100	150	200
<a href="#">207-531-5123</a>	Disability Insurance	-	150	150	200	250
<a href="#">207-531-5131</a>	PERS PEPRRA Contribution	217	1,600	1,600	3,550	3,750
<a href="#">207-531-5132</a>	PERS Prepay UAAL	-	-	-	150	200
<a href="#">207-531-5140</a>	Medicare Tax	1,052	1,500	1,500	2,150	700
<a href="#">207-531-5150</a>	Flexible Benefits Program	-	400	400	850	900
<a href="#">207-531-5151</a>	Fitness Benefit	8	200	200	400	400
<a href="#">207-531-5301</a>	Contract Services	-	450	450	1,000	1,000
<a href="#">207-531-5345</a>	Equipment Repairs/Replacement	3,908	8,550	8,550	-	-
<a href="#">207-531-5440</a>	Utility - Communications/Telephone	3,937	3,750	3,750	4,125	4,500
<a href="#">207-531-5560</a>	Supplies & Materials	1,940	4,000	4,000	3,000	3,000
<b>SubProgram: 531 - Ocean Beach Services Total:</b>		<b>83,742</b>	<b>130,650</b>	<b>130,650</b>	<b>170,625</b>	<b>177,850</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">207-999-5911</a>	To Capital Improvement 301	4,573	275,300	275,300	9,000	-
<b>SubProgram: 999 - Transfers Total:</b>		<b>4,573</b>	<b>275,300</b>	<b>275,300</b>	<b>9,000</b>	<b>-</b>

## Street Lighting Fund

The Street Lighting Fund is used to account for the Street Lighting District #1, which is officially an independent special district governed by the City Council and is included within the City's overall budget for convenience. District revenues are derived from the district's share of the ad valorem tax pursuant to Proposition 13, in addition to interest earnings and state assistance. Monies from this fund may be expended on street lighting, parking lot lighting, and other public lighting operations, maintenance, and capital improvements.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 208 - STREET LIGHTING FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 411 - Transportation, Parking and Lighting</b>						
<a href="#">208-411-4100</a>	Property Tax- Secured, Current Year	228,126	220,900	235,000	246,750	259,000
<a href="#">208-411-4101</a>	Property Tax- Unsecured, Current Year	8,525	8,500	8,500	8,900	9,300
<a href="#">208-411-4111</a>	Property Tax- Homeowners Exemption	774	850	800	800	800
<a href="#">208-411-4113</a>	Property Tax- Supplemental Roll	7,333	4,200	4,200	4,200	4,200
<a href="#">208-411-4410</a>	Property Tax- Interest/Penalties	1,410	800	800	800	800
<a href="#">208-411-4600</a>	Interest Income	15,560	12,000	12,000	6,000	6,000
<a href="#">208-411-4601</a>	Net Adjustment Fair Value	6,718	-	-	-	-
<a href="#">208-411-4602</a>	Gain/Loss on Investment	10	-	-	-	-
<a href="#">208-411-4802</a>	Miscellaneous Income	-	4,150	4,150	-	-
<b>SubProgram: 411 - Transportation, Parking and Lighting Total:</b>		<b>268,456</b>	<b>251,400</b>	<b>265,450</b>	<b>267,450</b>	<b>280,100</b>
<b>Expense</b>						
<b>SubProgram: 211 - Central Services</b>						
<a href="#">208-211-5400</a>	Utility - Electricity	139,048	151,000	122,000	123,400	129,500
<b>SubProgram: 211 - Central Services Total:</b>		<b>139,048</b>	<b>151,000</b>	<b>122,000</b>	<b>123,400</b>	<b>129,500</b>
<b>SubProgram: 411 - Transportation, Parking and Lighting</b>						
<a href="#">208-411-5100</a>	Regular Wages	19,986	48,050	48,050	41,200	43,300
<a href="#">208-411-5102</a>	Part-time Wages	-	-	-	3,150	3,300
<a href="#">208-411-5104</a>	Overtime Pay	522	1,500	1,500	3,000	3,150
<a href="#">208-411-5106</a>	Other Pay	979	2,550	2,550	1,450	1,550
<a href="#">208-411-5108</a>	Bilingual Pay	5	200	200	150	150
<a href="#">208-411-5120</a>	Health Insurance	5,134	12,100	12,100	14,550	15,300
<a href="#">208-411-5121</a>	Dental Insurance	544	1,350	1,350	1,150	1,250
<a href="#">208-411-5122</a>	Life Insurance	64	150	150	150	200
<a href="#">208-411-5123</a>	Disability Insurance	83	250	250	200	250
<a href="#">208-411-5130</a>	PERS CLASSIC Contribution	1,579	4,000	4,000	3,700	3,900
<a href="#">208-411-5131</a>	PERS PEPRA Contribution	642	1,650	1,650	1,450	1,550
<a href="#">208-411-5132</a>	PERS Prepay UAAL	2,643	7,200	7,200	7,950	8,350
<a href="#">208-411-5140</a>	Medicare Tax	324	700	700	650	700
<a href="#">208-411-5150</a>	Flexible Benefits Program	375	900	900	700	750
<a href="#">208-411-5151</a>	Fitness Benefit	53	400	400	300	300
<a href="#">208-411-5152</a>	Cell Phone Allowance	39	50	50	100	100
<a href="#">208-411-5301</a>	Contract Services	-	-	-	50,000	-
<a href="#">208-411-5560</a>	Supplies & Materials	649	3,000	3,000	3,000	3,000
<b>SubProgram: 411 - Transportation, Parking and Lighting Total:</b>		<b>33,620</b>	<b>84,050</b>	<b>84,050</b>	<b>132,850</b>	<b>87,100</b>

## Right-Of-Way Maintenance District Fund

The Right-Of-Way (R-O-W) Assessment District Fund is used to account for the special right-of-way assessment placed on all eligible properties throughout the City. Revenues for this fund are the individual assessments plus interest earned. Expenditures from this fund must be used only for repairs and improvements to curves, gutters, sidewalks, and other right-of-way improvements, plus operation and maintenance of the City's Street tree program.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 441 - Right of Way Maintenance</b>						
<a href="#">209-441-4410</a>	Property Tax- Interest/Penalties	358	100	200	200	200
<a href="#">209-441-4600</a>	Interest Income	-	1,200	1,200	600	600
<a href="#">209-441-4701</a>	ROW Assessment	201,162	198,400	200,000	200,000	200,000
<a href="#">209-441-4802</a>	Miscellaneous Income	14,509	6,200	6,200	-	-
<b>SubProgram: 441 - Right of Way Maintenance Total:</b>		<b>216,029</b>	<b>205,900</b>	<b>207,600</b>	<b>200,800</b>	<b>200,800</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">209-999-4916</a>	From General 101	102,814	204,850	195,450	256,250	266,800
<a href="#">209-999-4918</a>	From Measure X 104	50,000	-	-	-	-
<b>SubProgram: 999 - Transfers Total:</b>		<b>152,814</b>	<b>204,850</b>	<b>195,450</b>	<b>256,250</b>	<b>266,800</b>
<b>Revenue Total:</b>		<b>368,843</b>	<b>410,750</b>	<b>403,050</b>	<b>457,050</b>	<b>467,600</b>
<b>Expense</b>						
<b>SubProgram: 211 - Central Services</b>						
<a href="#">209-211-5400</a>	Utility - Electricity	6,271	8,100	5,500	6,000	6,500
<a href="#">209-211-5420</a>	Utility - Sewer	5,476	6,100	5,300	5,600	6,000
<a href="#">209-211-5430</a>	Utility - Water	41,742	48,300	44,000	46,000	48,000
<b>SubProgram: 211 - Central Services Total:</b>		<b>53,489</b>	<b>62,500</b>	<b>54,800</b>	<b>57,600</b>	<b>60,500</b>



		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND</b>						
<b>Expense</b>						
<b>SubProgram: 441 - Right of Way Maintenance</b>						
<a href="#">209-441-5100</a>	Regular Wages	67,326	57,900	57,900	68,150	71,600
<a href="#">209-441-5102</a>	Part-time Wages	6,258	19,600	19,600	26,750	28,100
<a href="#">209-441-5104</a>	Overtime Pay	1,536	2,000	2,000	5,100	5,400
<a href="#">209-441-5106</a>	Other Pay	3,140	3,300	3,300	2,550	2,700
<a href="#">209-441-5108</a>	Bilingual Pay	15	300	300	150	150
<a href="#">209-441-5120</a>	Health Insurance	16,627	15,950	15,950	27,700	29,100
<a href="#">209-441-5121</a>	Dental Insurance	1,750	1,750	1,750	2,300	2,450
<a href="#">209-441-5122</a>	Life Insurance	211	200	200	200	250
<a href="#">209-441-5123</a>	Disability Insurance	273	250	250	300	350
<a href="#">209-441-5130</a>	PERS CLASSIC Contribution	5,748	5,400	5,400	9,700	10,200
<a href="#">209-441-5131</a>	PERS PEPRA Contribution	1,878	1,650	1,650	550	600
<a href="#">209-441-5132</a>	PERS Prepay UAAL	9,827	9,750	9,750	20,750	21,800
<a href="#">209-441-5140</a>	Medicare Tax	1,169	1,150	1,150	1,400	1,450
<a href="#">209-441-5150</a>	Flexible Benefits Program	1,142	1,000	1,000	1,300	1,400
<a href="#">209-441-5151</a>	Fitness Benefit	122	450	450	550	550
<a href="#">209-441-5152</a>	Cell Phone Allowance	156	200	200	-	-
<a href="#">209-441-5180</a>	Individual Equipment/Safety	135	1,650	1,650	-	-
<a href="#">209-441-5301</a>	Contract Services	1,086	5,000	5,000	5,000	5,000
<a href="#">209-441-5345</a>	Equipment Repairs/Replacement	-	5,000	5,000	3,500	2,500
<a href="#">209-441-5350</a>	Landscape Maintenance	78,890	80,900	80,900	94,000	94,000
<a href="#">209-441-5361</a>	Biohazard Services	-	13,500	13,500	20,000	20,000
<a href="#">209-441-5362</a>	Janitorial Services	55,226	55,000	55,000	45,000	45,000
<a href="#">209-441-5440</a>	Utility - Communications/Telephone	727	900	900	1,300	1,300
<a href="#">209-441-5515</a>	Uniform Cleaning	1,664	2,000	2,000	3,400	3,400
<a href="#">209-441-5516</a>	Uniform Allowance	1,983	1,950	1,950	2,600	2,600
<a href="#">209-441-5517</a>	Individual Equipment/Safety	-	-	-	2,200	2,200
<a href="#">209-441-5536</a>	Equipment/Office Rent & Leases	-	20,000	20,000	10,000	10,000
<a href="#">209-441-5560</a>	Supplies & Materials	12,471	15,000	15,000	15,000	15,000
<a href="#">209-441-5561</a>	Janitorial Supplies	2,042	5,000	5,000	5,000	5,000
<a href="#">209-441-5567</a>	Landscaping Supply Repairs & Replacement	12,769	20,000	20,000	25,000	25,000
<a href="#">209-441-5568</a>	Minor Equipment	10,817	1,500	1,500	-	-
<b>SubProgram: 441 - Right of Way Maintenance Total:</b>		<b>294,986</b>	<b>348,250</b>	<b>348,250</b>	<b>399,450</b>	<b>407,100</b>

## Parking and Business Improvement District Fund

The Parking and Business Improvement Area Fund is used to account for funds collected and expended pursuant to the California Parking and Business Improvement Area Law of 1989. Businesses are assessed for business improvement and promotion activities. Certain businesses are assessed an additional amount to assist in the payment of annual obligations to finance the construction of these parking lots.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">210-161-4400</a>	Penalties/Interest Charges	1,396	1,200	1,200	400	400
<a href="#">210-161-4600</a>	Interest Income	1,010	800	800	400	400
<a href="#">210-161-4601</a>	Net Adjustment Fair Value	471	-	-	-	-
<a href="#">210-161-4602</a>	Gain/Loss on Investment	5	-	-	-	-
<a href="#">210-161-4703</a>	General Business District Assessment	12,772	15,000	15,000	15,500	15,500
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>15,654</b>	<b>17,000</b>	<b>17,000</b>	<b>16,300</b>	<b>16,300</b>
<b>Expense</b>						
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">210-161-5301</a>	Contract Services	10,049	12,200	12,200	12,200	12,200
<a href="#">210-161-5500</a>	Printing & Advertising	346	800	800	2,800	2,800
<a href="#">210-161-5510</a>	Dues & Subscriptions	719	1,550	1,550	1,550	1,550
<a href="#">210-161-5560</a>	Supplies & Materials	656	750	750	800	800
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>11,770</b>	<b>15,300</b>	<b>15,300</b>	<b>17,350</b>	<b>17,350</b>

## AB 939 Fund

The AB 939 Fund is used to account for fees paid by the solid waste collection franchisee for implementation of the City's integrated solid waste management program. The authority for the collection of such fees is the Integrated Waste Management Act of 1989 (State Assembly Bill 939). In addition to the general administration of the City's solid waste program, funds are also used to finance special hazardous waste collection days.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 211 - AB 939 SOLID WASTE FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 421 - Solid Waste</b>						
<a href="#">211-421-4516</a>	AB 939 Fees	279,451	296,500	296,500	637,250	637,250
<a href="#">211-421-4600</a>	Interest Income	(78)	400	400	500	500
<a href="#">211-421-4802</a>	Miscellaneous Income	-	6,200	6,200	-	-
<a href="#">211-421-4810</a>	Reimbursement- State	9,932	5,650	8,450	5,000	5,000
<b>SubProgram: 421 - Solid Waste Total:</b>		<b>289,304</b>	<b>308,750</b>	<b>311,550</b>	<b>642,750</b>	<b>642,750</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">211-999-4916</a>	From General 101	4,459	159,101	156,301	-	-
<a href="#">211-999-4918</a>	From Measure X 104	190,304	-	-	-	-
<b>SubProgram: 999 - Transfers Total:</b>		<b>194,763</b>	<b>159,101</b>	<b>156,301</b>	<b>-</b>	<b>-</b>
<b>Expense</b>						
<b>SubProgram: 211 - Central Services</b>						
<a href="#">211-211-5430</a>	Utility - Water	5,866	7,200	7,200	8,000	8,500
<b>SubProgram: 211 - Central Services Total:</b>		<b>5,866</b>	<b>7,200</b>	<b>7,200</b>	<b>8,000</b>	<b>8,500</b>
<b>SubProgram: 421 - Solid Waste</b>						
<a href="#">211-421-5100</a>	Regular Wages	105,527	226,700	226,700	170,350	178,900
<a href="#">211-421-5102</a>	Part-time Wages	-	-	-	4,150	4,400
<a href="#">211-421-5104</a>	Overtime Pay	1,552	3,000	3,000	5,800	6,100
<a href="#">211-421-5106</a>	Other Pay	14,077	15,000	15,000	4,150	4,400
<a href="#">211-421-5108</a>	Bilingual Pay	15	800	800	800	800
<a href="#">211-421-5120</a>	Health Insurance	22,636	47,650	47,650	46,900	49,250
<a href="#">211-421-5121</a>	Dental Insurance	2,173	4,700	4,700	3,700	3,900
<a href="#">211-421-5122</a>	Life Insurance	366	700	700	500	550
<a href="#">211-421-5123</a>	Disability Insurance	454	900	900	650	700
<a href="#">211-421-5130</a>	PERS CLASSIC Contribution	10,593	14,600	14,600	10,950	11,500
<a href="#">211-421-5131</a>	PERS PEPPRA Contribution	2,576	10,050	10,050	8,100	8,550
<a href="#">211-421-5132</a>	PERS Prepay UAAL	18,156	26,300	26,300	23,750	24,950
<a href="#">211-421-5140</a>	Medicare Tax	1,776	3,300	3,300	2,600	2,750
<a href="#">211-421-5150</a>	Flexible Benefits Program	1,891	3,650	3,650	2,650	2,800
<a href="#">211-421-5151</a>	Fitness Benefit	372	1,650	1,650	1,150	1,150
<a href="#">211-421-5152</a>	Cell Phone Allowance	390	500	500	500	500
<a href="#">211-421-5201</a>	Professional Services	47,328	15,000	15,000	50,000	20,000
<a href="#">211-421-5301</a>	Contract Services	41,991	37,000	37,000	168,000	168,000
<a href="#">211-421-5362</a>	Janitorial Services	7,911	-	-	-	-
<a href="#">211-421-5440</a>	Utility - Communications/Telephone	-	300	300	300	300
<a href="#">211-421-5500</a>	Printing & Advertising	6,552	8,850	8,850	8,850	8,850
<a href="#">211-421-5515</a>	Uniform Cleaning	-	-	-	850	850
<a href="#">211-421-5516</a>	Uniform Allowance	-	-	-	650	650
<a href="#">211-421-5517</a>	Individual Equipment/Safety	-	-	-	550	550
<a href="#">211-421-5531</a>	Employee/Public Relations	794	1,500	1,500	1,500	1,500
<a href="#">211-421-5560</a>	Supplies & Materials	6,691	34,700	34,700	80,000	80,000
<b>SubProgram: 421 - Solid Waste Total:</b>		<b>293,821</b>	<b>456,850</b>	<b>456,850</b>	<b>597,400</b>	<b>581,900</b>
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">211-431-5259</a>	Street Sweeping	169,230	54,950	54,950	-	-
<a href="#">211-431-5581</a>	Vehicle Operations & Maintenance	1,748	-	-	-	-
<a href="#">211-431-5582</a>	Fuel Expense	3,553	-	-	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>174,531</b>	<b>54,950</b>	<b>54,950</b>	<b>-</b>	<b>-</b>

## Recreation Services Fund

The Recreation Services Fund is used to account for the Community Pool, the City's recreational programming, and the revenues and expenses of the Veterans Memorial Building are all included in this fund. Revenues into this fund include user fees from the various programming, as well as a general fund subsidy. Expenses are all associated with facilities and programming incorporated in this fund.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 213 - RECREATION SERVICES FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 478 - Community Farm</b>						
<a href="#">213-478-4850</a>	Orchard Proceeds	-	-	-	30,000	30,000
<b>SubProgram: 478 - Community Farm Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">213-501-4500</a>	Rents & Leases	-	-	-	2,900	2,900
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,900</b>	<b>2,900</b>
<b>SubProgram: 503 - Vets Hall/Seaside</b>						
<a href="#">213-503-4500</a>	Rents & Leases	13,567	8,300	8,300	8,300	8,300
<a href="#">213-503-4522</a>	Jazzercise	5,200	5,000	5,000	5,250	5,250
<a href="#">213-503-4528</a>	Vets Hall Rentals	29,977	40,000	40,000	67,000	67,000
<b>SubProgram: 503 - Vets Hall/Seaside Total:</b>		<b>48,744</b>	<b>53,300</b>	<b>53,300</b>	<b>80,550</b>	<b>80,550</b>
<b>SubProgram: 521 - Community Pool Services</b>						
<a href="#">213-521-4260</a>	Sign Permits	270	300	300	300	300
<a href="#">213-521-4530</a>	Swim Lessons	46,850	45,000	60,000	85,000	85,000
<a href="#">213-521-4532</a>	Punch Card Sales	25,487	30,000	30,000	35,000	35,000
<a href="#">213-521-4533</a>	Aerobics Program	6,115	6,000	6,000	6,000	6,000
<a href="#">213-521-4535</a>	Adult Pass Fee	8,530	7,000	7,000	7,000	7,000
<a href="#">213-521-4536</a>	Senior Pass Fee	31,828	32,000	33,000	33,000	33,000
<a href="#">213-521-4537</a>	Masters Swim Program	14,340	15,000	16,000	16,000	16,000
<a href="#">213-521-4541</a>	Concession - Taxable	7,403	5,500	6,000	6,000	6,000
<a href="#">213-521-4542</a>	Locker Rentals	1,149	1,500	1,500	1,500	1,500
<a href="#">213-521-4543</a>	Child Pass Fee	3,288	4,000	4,000	4,000	4,000
<a href="#">213-521-4545</a>	Concession - Non Taxable	2,678	50	50	-	-
<a href="#">213-521-4546</a>	Pool Special Event	65,260	70,000	70,000	75,000	75,000
<a href="#">213-521-4599</a>	Merchant Processing Fees	-	8,000	15,000	8,000	8,000
<a href="#">213-521-4802</a>	Miscellaneous Income	7	-	-	-	-
<b>SubProgram: 521 - Community Pool Services Total:</b>		<b>213,205</b>	<b>224,350</b>	<b>248,850</b>	<b>276,800</b>	<b>276,800</b>
<b>SubProgram: 522 - Junior Lifeguards</b>						
<a href="#">213-522-4524</a>	Jr Lifeguard Fee	128,647	130,000	130,000	135,000	135,000
<b>SubProgram: 522 - Junior Lifeguards Total:</b>		<b>128,647</b>	<b>130,000</b>	<b>130,000</b>	<b>135,000</b>	<b>135,000</b>
<b>SubProgram: 523 - Swim Team Aquatics</b>						
<a href="#">213-523-4538</a>	Swim Team Tuitions	81,722	75,000	89,000	89,000	89,000
<b>SubProgram: 523 - Swim Team Aquatics Total:</b>		<b>81,722</b>	<b>75,000</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>
<b>SubProgram: 531 - Ocean Beach Services</b>						
<a href="#">213-531-4360</a>	State Grants	6,651	17,600	17,600	-	-
<a href="#">213-531-4500</a>	Rents & Leases	2,300	1,650	1,650	-	-
<a href="#">213-531-4525</a>	Beach Concession	-	10,000	10,000	-	-
<a href="#">213-531-4526</a>	Ocean Recreation	618	1,000	1,000	-	-
<b>SubProgram: 531 - Ocean Beach Services Total:</b>		<b>9,569</b>	<b>30,250</b>	<b>30,250</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 541 - Special Events</b>						
<a href="#">213-541-4520</a>	Softball Revenue	3,436	5,000	4,000	4,000	4,000
<a href="#">213-541-4544</a>	Tennis Tuition	2,591	-	-	-	-
<b>SubProgram: 541 - Special Events Total:</b>		<b>6,027</b>	<b>5,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>SubProgram: 542 - Community Garden</b>						
<a href="#">213-542-4521</a>	Community Garden Dues	7,209	12,000	12,000	12,000	12,000
<a href="#">213-542-4806</a>	Donations	28	-	-	-	-
<b>SubProgram: 542 - Community Garden Total:</b>		<b>7,237</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 213 - RECREATION SERVICES FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 999 - Transfers</b>						
<a href="#">213-999-4901</a>	From Revolving 216	17,571	-	-	-	-
<a href="#">213-999-4916</a>	From General 101	409,815	-	-	-	-
<a href="#">213-999-4918</a>	From Measure X 104	80,000	721,850	667,300	721,700	764,800
<b>SubProgram: 999 - Transfers Total:</b>		<b>507,386</b>	<b>721,850</b>	<b>667,300</b>	<b>721,700</b>	<b>764,800</b>
<b>Expense</b>						
<b>SubProgram: 211 - Central Services</b>						
<a href="#">213-211-5400</a>	Utility - Electricity	25,011	30,000	26,000	-	-
<a href="#">213-211-5410</a>	Utility - Natural Gas	37,781	46,000	38,000	-	-
<a href="#">213-211-5420</a>	Utility - Sewer	23,351	23,800	23,800	-	-
<a href="#">213-211-5430</a>	Utility - Water	27,065	31,100	30,000	-	-
<b>SubProgram: 211 - Central Services Total:</b>		<b>113,208</b>	<b>130,900</b>	<b>117,800</b>	-	-
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">213-221-5201</a>	Professional Services	1,335	10,550	3,850	5,000	5,500
<a href="#">213-221-5360</a>	Software Subscription/Maintenance	10,500	13,250	12,250	13,000	13,000
<a href="#">213-221-5565</a>	Computer Hardware/Replacement	-	-	-	3,000	3,000
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>11,835</b>	<b>23,800</b>	<b>16,100</b>	<b>21,000</b>	<b>21,500</b>
<b>SubProgram: 405 - Facilities</b>						
<a href="#">213-405-5301</a>	Contract Services	-	6,000	6,000	-	-
<a href="#">213-405-5345</a>	Equipment Repairs/Replacement	-	24,850	24,850	-	-
<a href="#">213-405-5350</a>	Landscape Maintenance	-	9,100	9,100	-	-
<a href="#">213-405-5362</a>	Janitorial Services	-	23,250	23,250	-	-
<a href="#">213-405-5560</a>	Supplies & Materials	-	5,000	5,000	-	-
<a href="#">213-405-5561</a>	Janitorial Supplies	-	2,000	2,000	-	-
<a href="#">213-405-5562</a>	Chemicals	-	45,000	45,000	-	-
<a href="#">213-405-5567</a>	Landscaping Supply Repairs & Replacement	-	12,500	12,500	-	-
<a href="#">213-405-5568</a>	Minor Equipment	-	1,000	1,000	-	-
<a href="#">213-405-5764</a>	Improvement	-	600	600	-	-
<b>SubProgram: 405 - Facilities Total:</b>		-	<b>129,300</b>	<b>129,300</b>	-	-
<b>SubProgram: 474 - Veterans Hall Facilities</b>						
<a href="#">213-474-5100</a>	Regular Wages	-	-	-	36,250	38,100
<a href="#">213-474-5104</a>	Overtime Pay	-	-	-	1,400	1,500
<a href="#">213-474-5106</a>	Other Pay	-	-	-	1,150	1,250
<a href="#">213-474-5108</a>	Bilingual Pay	-	-	-	150	150
<a href="#">213-474-5120</a>	Health Insurance	-	-	-	11,500	12,100
<a href="#">213-474-5121</a>	Dental Insurance	-	-	-	900	950
<a href="#">213-474-5122</a>	Life Insurance	-	-	-	150	200
<a href="#">213-474-5123</a>	Disability Insurance	-	-	-	150	200
<a href="#">213-474-5130</a>	PERS CLASSIC Contribution	-	-	-	1,300	1,400
<a href="#">213-474-5131</a>	PERS PEPRRA Contribution	-	-	-	2,300	2,450
<a href="#">213-474-5132</a>	PERS Prepay UAAL	-	-	-	2,800	2,950
<a href="#">213-474-5140</a>	Medicare Tax	-	-	-	550	600
<a href="#">213-474-5150</a>	Flexible Benefits Program	-	-	-	600	650
<a href="#">213-474-5151</a>	Fitness Benefit	-	-	-	250	250
<a href="#">213-474-5152</a>	Cell Phone Allowance	-	-	-	200	200
<a href="#">213-474-5301</a>	Contract Services	-	-	-	7,900	7,900
<a href="#">213-474-5345</a>	Equipment Repairs/Replacement	-	-	-	1,200	1,200
<a href="#">213-474-5350</a>	Landscape Maintenance	-	-	-	12,000	12,000
<a href="#">213-474-5362</a>	Janitorial Services	-	-	-	31,950	31,950
<a href="#">213-474-5400</a>	Utility - Electricity	-	-	-	7,600	8,000
<a href="#">213-474-5410</a>	Utility - Electricity	-	-	-	2,450	2,500
<a href="#">213-474-5420</a>	Utility - Sewer	-	-	-	5,200	5,800
<a href="#">213-474-5430</a>	Utility - Water	-	-	-	5,700	5,900
<a href="#">213-474-5440</a>	Utility - Water	-	-	-	1,900	2,000
<a href="#">213-474-5516</a>	Uniform Allowance	-	-	-	1,300	1,300
<a href="#">213-474-5560</a>	Supplies & Materials	-	-	-	2,500	2,500
<a href="#">213-474-5561</a>	Janitorial Supplies	-	-	-	2,000	2,000
<a href="#">213-474-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	1,000	1,000
<a href="#">213-474-5568</a>	Minor Equipment	-	-	-	1,000	1,000
<b>SubProgram: 474 - Veterans Hall Facilities Total:</b>		-	-	-	<b>143,350</b>	<b>148,000</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 213 - RECREATION SERVICES FUND</b>						
<b>Expense</b>						
<b>SubProgram: 475 - Pool Facilities</b>						
<a href="#">213-475-5100</a>	Regular Wages	-	-	-	66,900	70,250
<a href="#">213-475-5104</a>	Overtime Pay	-	-	-	4,900	5,150
<a href="#">213-475-5106</a>	Other Pay	-	-	-	2,800	2,950
<a href="#">213-475-5108</a>	Bilingual Pay	-	-	-	150	150
<a href="#">213-475-5120</a>	Health Insurance	-	-	-	18,250	19,200
<a href="#">213-475-5121</a>	Dental Insurance	-	-	-	1,550	1,650
<a href="#">213-475-5122</a>	Life Insurance	-	-	-	250	300
<a href="#">213-475-5123</a>	Disability Insurance	-	-	-	300	350
<a href="#">213-475-5130</a>	PERS CLASSIC Contribution	-	-	-	5,050	5,300
<a href="#">213-475-5131</a>	PERS PEPRA Contribution	-	-	-	2,850	3,000
<a href="#">213-475-5132</a>	PERS Prepay UAAL	-	-	-	10,850	11,400
<a href="#">213-475-5140</a>	Medicare Tax	-	-	-	1,000	1,050
<a href="#">213-475-5150</a>	Flexible Benefits Program	-	-	-	1,150	1,250
<a href="#">213-475-5151</a>	Fitness Benefit	-	-	-	500	500
<a href="#">213-475-5152</a>	Cell Phone Allowance	-	-	-	200	200
<a href="#">213-475-5301</a>	Contract Services	-	-	-	12,000	12,000
<a href="#">213-475-5345</a>	Equipment Repairs/Replacement	-	-	-	10,000	10,000
<a href="#">213-475-5350</a>	Landscape Maintenance	-	-	-	11,500	11,500
<a href="#">213-475-5362</a>	Janitorial Services	-	-	-	19,700	19,700
<a href="#">213-475-5400</a>	Utility - Electricity	-	-	-	28,000	28,000
<a href="#">213-475-5410</a>	Utility - Natural Gas	-	-	-	40,000	40,000
<a href="#">213-475-5420</a>	Utility - Sewer	-	-	-	24,800	25,000
<a href="#">213-475-5430</a>	Utility - Water	-	-	-	34,000	34,000
<a href="#">213-475-5515</a>	Uniform Cleaning	-	-	-	850	850
<a href="#">213-475-5516</a>	Uniform Allowance	-	-	-	650	650
<a href="#">213-475-5517</a>	Individual Equipment/Safety	-	-	-	550	550
<a href="#">213-475-5560</a>	Supplies & Materials	-	-	-	2,000	2,000
<a href="#">213-475-5561</a>	Janitorial Supplies	-	-	-	2,500	2,500
<a href="#">213-475-5562</a>	Chemicals	-	-	-	45,000	45,000
<a href="#">213-475-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	500	500
<b>SubProgram: 475 - Pool Facilities Total:</b>		-	-	-	<b>348,750</b>	<b>354,950</b>
<b>SubProgram: 476 - Community Garden Facilities</b>						
<a href="#">213-476-5100</a>	Regular Wages	-	-	-	6,850	7,200
<a href="#">213-476-5104</a>	Overtime Pay	-	-	-	250	300
<a href="#">213-476-5106</a>	Other Pay	-	-	-	250	300
<a href="#">213-476-5108</a>	Bilingual Pay	-	-	-	150	150
<a href="#">213-476-5120</a>	Health Insurance	-	-	-	3,100	3,300
<a href="#">213-476-5121</a>	Dental Insurance	-	-	-	300	350
<a href="#">213-476-5122</a>	Life Insurance	-	-	-	50	50
<a href="#">213-476-5123</a>	Disability Insurance	-	-	-	50	50
<a href="#">213-476-5131</a>	PERS PEPRA Contribution	-	-	-	550	600
<a href="#">213-476-5132</a>	PERS Prepay UAAL	-	-	-	50	50
<a href="#">213-476-5140</a>	Medicare Tax	-	-	-	100	150
<a href="#">213-476-5150</a>	Flexible Benefits Program	-	-	-	150	200
<a href="#">213-476-5151</a>	Fitness Benefit	-	-	-	100	100
<a href="#">213-476-5301</a>	Contract Services	-	-	-	2,000	2,000
<a href="#">213-476-5345</a>	Equipment Repairs/Replacement	-	-	-	1,000	1,000
<a href="#">213-476-5362</a>	Janitorial Services	-	-	-	1,800	1,800
<a href="#">213-476-5420</a>	Utility - Sewer	-	-	-	900	1,200
<a href="#">213-476-5430</a>	Utility - Water	-	-	-	150	200
<a href="#">213-476-5440</a>	Utility - Communications/Telephone	-	-	-	1,500	1,700
<a href="#">213-476-5560</a>	Supplies & Materials	-	-	-	3,500	3,500
<a href="#">213-476-5561</a>	Janitorial Supplies	-	-	-	1,000	1,000
<a href="#">213-476-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	2,500	2,500
<b>SubProgram: 476 - Community Garden Facilities Total:</b>		-	-	-	<b>26,300</b>	<b>27,700</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 213 - RECREATION SERVICES FUND</b>						
<b>Expense</b>						
<b>SubProgram: 478 - Community Farm</b>						
<a href="#">213-478-5350</a>	Landscape Maintenance	-	-	-	20,000	20,000
<a href="#">213-478-5430</a>	Utility - Water	-	-	-	5,000	5,000
<a href="#">213-478-5560</a>	Supplies & Materials	-	-	-	250	250
<a href="#">213-478-5567</a>	Landscaping Supply Repairs & Replacement	-	-	-	1,000	1,000
<b>SubProgram: 478 - Community Farm Total:</b>		-	-	-	<b>26,250</b>	<b>26,250</b>
<b>SubProgram: 503 - Vets Hall/Seaside</b>						
<a href="#">213-503-5100</a>	Regular Wages	21,583	33,900	33,900	18,250	19,200
<a href="#">213-503-5102</a>	Part-time Wages	15,199	22,000	22,000	39,950	41,950
<a href="#">213-503-5104</a>	Overtime Pay	267	800	800	-	-
<a href="#">213-503-5106</a>	Other Pay	1,060	1,700	1,700	500	550
<a href="#">213-503-5108</a>	Bilingual Pay	-	150	150	-	-
<a href="#">213-503-5120</a>	Health Insurance	5,454	10,200	10,200	2,350	2,500
<a href="#">213-503-5121</a>	Dental Insurance	464	900	900	150	200
<a href="#">213-503-5122</a>	Life Insurance	56	150	150	100	150
<a href="#">213-503-5123</a>	Disability Insurance	83	150	150	100	150
<a href="#">213-503-5130</a>	PERS CLASSIC Contribution	2,010	2,600	2,600	-	-
<a href="#">213-503-5131</a>	PERS PEPRA Contribution	360	1,300	1,300	1,500	1,600
<a href="#">213-503-5132</a>	PERS Prepay UAAL	3,374	4,650	4,650	100	150
<a href="#">213-503-5140</a>	Medicare Tax	549	1,150	1,150	900	700
<a href="#">213-503-5150</a>	Flexible Benefits Program	325	550	550	300	350
<a href="#">213-503-5151</a>	Fitness Benefit	70	250	250	150	150
<a href="#">213-503-5152</a>	Cell Phone Allowance	39	200	200	200	200
<a href="#">213-503-5301</a>	Contract Services	2,946	13,750	13,750	-	-
<a href="#">213-503-5345</a>	Equipment Repairs/Replacement	2,284	2,000	2,000	-	-
<a href="#">213-503-5350</a>	Landscape Maintenance	9,367	8,200	8,200	-	-
<a href="#">213-503-5356</a>	Tree Maintenance	-	1,500	1,500	-	-
<a href="#">213-503-5357</a>	Tree Replacement	-	500	500	-	-
<a href="#">213-503-5362</a>	Janitorial Services	22,152	26,750	26,750	-	-
<a href="#">213-503-5400</a>	Utility - Electricity	6,476	6,900	6,900	-	-
<a href="#">213-503-5410</a>	Utility - Natural Gas	1,692	2,200	2,200	-	-
<a href="#">213-503-5420</a>	Utility - Sewer	3,842	4,900	4,900	-	-
<a href="#">213-503-5430</a>	Utility - Water	4,071	5,200	5,200	-	-
<a href="#">213-503-5440</a>	Utility - Communications/Telephone	1,360	1,700	1,700	-	-
<a href="#">213-503-5516</a>	Uniform Allowance	-	-	350	-	-
<a href="#">213-503-5560</a>	Supplies & Materials	1,958	5,200	5,200	-	-
<a href="#">213-503-5561</a>	Janitorial Supplies	1,420	2,000	2,000	-	-
<a href="#">213-503-5567</a>	Landscaping Supply Repairs & Replacement	405	2,000	2,000	-	-
<a href="#">213-503-5568</a>	Minor Equipment	901	19,500	19,500	-	-
<a href="#">213-503-5761</a>	Major Equipment	-	14,000	14,000	-	-
<b>SubProgram: 503 - Vets Hall/Seaside Total:</b>		<b>109,766</b>	<b>196,950</b>	<b>197,300</b>	<b>64,550</b>	<b>67,850</b>



		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 213 - RECREATION SERVICES FUND</b>						
<b>Expense</b>						
<b>SubProgram: 521 - Community Pool Services</b>						
<a href="#">213-521-5100</a>	Regular Wages	122,355	97,200	97,200	94,900	99,650
<a href="#">213-521-5102</a>	Part-time Wages	229,741	257,350	257,350	287,150	301,550
<a href="#">213-521-5104</a>	Overtime Pay	2,567	1,000	1,000	450	500
<a href="#">213-521-5106</a>	Other Pay	7,403	5,050	5,050	1,000	1,050
<a href="#">213-521-5120</a>	Health Insurance	35,936	22,300	22,300	11,200	11,800
<a href="#">213-521-5121</a>	Dental Insurance	2,385	2,050	2,050	700	750
<a href="#">213-521-5122</a>	Life Insurance	419	300	300	250	300
<a href="#">213-521-5123</a>	Disability Insurance	505	450	450	350	400
<a href="#">213-521-5130</a>	PERS CLASSIC Contribution	9,362	4,200	4,200	5,700	6,000
<a href="#">213-521-5131</a>	PERS PEPRA Contribution	4,280	7,700	7,700	4,750	5,000
<a href="#">213-521-5132</a>	PERS Prepay UAAL	16,050	11,300	11,300	12,350	13,000
<a href="#">213-521-5140</a>	Medicare Tax	5,264	5,200	5,200	5,600	5,700
<a href="#">213-521-5141</a>	Unemployment Insurance	920	500	500	-	-
<a href="#">213-521-5150</a>	Flexible Benefits Program	2,040	1,350	1,350	1,400	1,500
<a href="#">213-521-5151</a>	Fitness Benefit	650	600	600	600	600
<a href="#">213-521-5152</a>	Cell Phone Allowance	286	400	400	200	200
<a href="#">213-521-5221</a>	Employee Training	5,037	2,500	2,500	3,500	4,000
<a href="#">213-521-5236</a>	Banking Fees	453	8,000	12,000	8,000	8,000
<a href="#">213-521-5301</a>	Contract Services	2,284	400	750	400	400
<a href="#">213-521-5345</a>	Equipment Repairs/Replacement	23,481	-	-	-	-
<a href="#">213-521-5350</a>	Landscape Maintenance	7,680	-	-	-	-
<a href="#">213-521-5362</a>	Janitorial Services	21,190	-	-	-	-
<a href="#">213-521-5440</a>	Utility - Communications/Telephone	3,612	4,050	4,050	4,450	4,900
<a href="#">213-521-5500</a>	Printing & Advertising	46	-	200	200	200
<a href="#">213-521-5510</a>	Dues & Subscriptions	914	200	200	200	300
<a href="#">213-521-5512</a>	Meetings & Travel	573	2,650	2,650	6,600	4,300
<a href="#">213-521-5516</a>	Uniform Allowance	-	2,000	2,000	2,000	2,000
<a href="#">213-521-5546</a>	Cash (Over)/Short	(322)	-	-	-	-
<a href="#">213-521-5550</a>	Supplies for Resale	6,721	6,000	6,000	3,000	3,000
<a href="#">213-521-5560</a>	Supplies & Materials	8,042	6,950	6,950	3,400	6,000
<a href="#">213-521-5561</a>	Janitorial Supplies	1,220	-	-	-	-
<a href="#">213-521-5562</a>	Chemicals	18,559	-	-	-	-
<a href="#">213-521-5567</a>	Landscaping Supply Repairs & Replacement	3,626	-	-	-	-
<a href="#">213-521-5761</a>	Major Equipment	-	-	-	4,000	2,000
<b>SubProgram: 521 - Community Pool Services Total:</b>		<b>543,279</b>	<b>449,700</b>	<b>454,250</b>	<b>462,350</b>	<b>483,100</b>
<b>SubProgram: 522 - Junior Lifeguards</b>						
<a href="#">213-522-5100</a>	Regular Wages	33,422	84,700	84,700	22,100	23,250
<a href="#">213-522-5102</a>	Part-time Wages	55,380	61,750	61,750	80,050	84,100
<a href="#">213-522-5104</a>	Overtime Pay	752	500	500	200	250
<a href="#">213-522-5106</a>	Other Pay	2,021	3,250	3,250	-	-
<a href="#">213-522-5120</a>	Health Insurance	7,245	25,550	25,550	3,350	3,550
<a href="#">213-522-5121</a>	Dental Insurance	484	2,000	2,000	200	250
<a href="#">213-522-5122</a>	Life Insurance	106	400	400	100	150
<a href="#">213-522-5123</a>	Disability Insurance	142	500	500	100	150
<a href="#">213-522-5130</a>	PERS CLASSIC Contribution	1,145	750	750	-	-
<a href="#">213-522-5131</a>	PERS PEPRA Contribution	1,945	6,400	6,400	1,800	1,900
<a href="#">213-522-5132</a>	PERS Prepay UAAL	1,926	-	-	100	150
<a href="#">213-522-5140</a>	Medicare Tax	1,338	2,150	2,150	1,550	1,600
<a href="#">213-522-5150</a>	Flexible Benefits Program	592	1,650	1,650	450	500
<a href="#">213-522-5151</a>	Fitness Benefit	108	750	750	200	200
<a href="#">213-522-5152</a>	Cell Phone Allowance	23	-	-	-	-
<a href="#">213-522-5345</a>	Equipment Repairs/Replacement	-	1,000	1,000	1,000	1,000
<a href="#">213-522-5512</a>	Meetings & Travel	-	2,500	-	-	-
<a href="#">213-522-5516</a>	Uniform Allowance	-	-	-	2,000	2,500
<a href="#">213-522-5548</a>	Field Trips	3,507	-	2,500	2,700	3,000
<a href="#">213-522-5560</a>	Supplies & Materials	18,932	12,000	12,000	8,200	11,000
<b>SubProgram: 522 - Junior Lifeguards Total:</b>		<b>129,067</b>	<b>205,850</b>	<b>205,850</b>	<b>124,100</b>	<b>133,550</b>

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 213 - RECREATION SERVICES FUND</b>						
<b>Expense</b>						
<b>SubProgram: 523 - Swim Team Aquatics</b>						
<a href="#">213-523-5100</a>	Regular Wages	4,386	-	-	22,100	23,250
<a href="#">213-523-5102</a>	Part-time Wages	35,632	43,850	43,850	56,300	59,150
<a href="#">213-523-5104</a>	Overtime Pay	106	-	-	200	250
<a href="#">213-523-5106</a>	Other Pay	335	-	-	-	-
<a href="#">213-523-5120</a>	Health Insurance	1,126	-	-	3,350	3,550
<a href="#">213-523-5121</a>	Dental Insurance	118	-	-	200	250
<a href="#">213-523-5122</a>	Life Insurance	10	-	-	100	150
<a href="#">213-523-5123</a>	Disability Insurance	19	-	-	100	150
<a href="#">213-523-5131</a>	PERS PEPRRA Contribution	-	-	-	1,800	1,900
<a href="#">213-523-5132</a>	PERS Prepay UAAL	988	-	-	100	150
<a href="#">213-523-5140</a>	Medicare Tax	586	650	650	1,200	1,250
<a href="#">213-523-5150</a>	Flexible Benefits Program	63	-	-	450	500
<a href="#">213-523-5151</a>	Fitness Benefit	35	-	-	200	200
<a href="#">213-523-5221</a>	Employee Training	-	-	-	1,000	1,000
<a href="#">213-523-5510</a>	Dues & Subscriptions	708	2,500	2,500	2,350	2,550
<a href="#">213-523-5512</a>	Meetings & Travel	113	1,500	-	-	-
<a href="#">213-523-5548</a>	Field Trips	-	5,000	5,000	8,000	8,000
<a href="#">213-523-5560</a>	Supplies & Materials	2,304	2,000	2,000	1,800	3,300
<b>SubProgram: 523 - Swim Team Aquatics Total:</b>		<b>46,528</b>	<b>55,500</b>	<b>54,000</b>	<b>99,250</b>	<b>105,600</b>
<b>SubProgram: 531 - Ocean Beach Services</b>						
<a href="#">213-531-5100</a>	Regular Wages	4,386	-	-	-	-
<a href="#">213-531-5102</a>	Part-time Wages	-	10,000	10,000	-	-
<a href="#">213-531-5104</a>	Overtime Pay	106	-	-	-	-
<a href="#">213-531-5106</a>	Other Pay	335	-	-	-	-
<a href="#">213-531-5120</a>	Health Insurance	1,126	-	-	-	-
<a href="#">213-531-5121</a>	Dental Insurance	118	-	-	-	-
<a href="#">213-531-5122</a>	Life Insurance	10	-	-	-	-
<a href="#">213-531-5123</a>	Disability Insurance	19	-	-	-	-
<a href="#">213-531-5132</a>	PERS Prepay UAAL	988	-	-	-	-
<a href="#">213-531-5140</a>	Medicare Tax	69	200	200	-	-
<a href="#">213-531-5150</a>	Flexible Benefits Program	63	-	-	-	-
<a href="#">213-531-5151</a>	Fitness Benefit	35	-	-	-	-
<a href="#">213-531-5440</a>	Utility - Communications/Telephone	-	1,000	1,000	-	-
<a href="#">213-531-5560</a>	Supplies & Materials	-	500	500	-	-
<b>SubProgram: 531 - Ocean Beach Services Total:</b>		<b>7,254</b>	<b>11,700</b>	<b>11,700</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 541 - Special Events</b>						
<a href="#">213-541-5542</a>	Softball League Expe	1,458	1,500	1,850	1,500	1,500
<a href="#">213-541-5560</a>	Supplies & Materials	338	-	-	-	-
<b>SubProgram: 541 - Special Events Total:</b>		<b>1,796</b>	<b>1,500</b>	<b>1,850</b>	<b>1,500</b>	<b>1,500</b>
<b>SubProgram: 542 - Community Garden</b>						
<a href="#">213-542-5102</a>	Part-time Wages	16,909	20,000	20,000	26,250	27,600
<a href="#">213-542-5140</a>	Medicare Tax	245	300	300	800	1,200
<a href="#">213-542-5345</a>	Equipment Repairs/Replacement	-	20,450	20,450	-	-
<a href="#">213-542-5362</a>	Janitorial Services	1,620	1,800	1,800	-	-
<a href="#">213-542-5420</a>	Utility - Sewer	733	900	900	-	-
<a href="#">213-542-5430</a>	Utility - Water	91	100	100	-	-
<a href="#">213-542-5440</a>	Utility - Communications/Telephone	1,221	1,500	1,500	-	-
<a href="#">213-542-5500</a>	Printing & Advertising	92	-	-	-	-
<a href="#">213-542-5560</a>	Supplies & Materials	1,454	1,500	1,500	7,500	5,000
<b>SubProgram: 542 - Community Garden Total:</b>		<b>22,366</b>	<b>46,550</b>	<b>46,550</b>	<b>34,550</b>	<b>33,800</b>

## Housing Fund

The Housing Fund is used to account for the Workforce Homebuyers Down Payment Loan Program to expand homeownership opportunities in the City.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 214 - HOUSING FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 311 - Housing</b>						
<a href="#">214-311-4600</a>	Interest Income	15,025	10,000	10,000	5,000	5,000
<a href="#">214-311-4601</a>	Net Adjustment Fair Value	5,572	-	-	-	-
<a href="#">214-311-4602</a>	Gain/Loss on Investment	39	-	-	-	-
<a href="#">214-311-4603</a>	Interest Income, Loan	37,908	3,000	3,000	3,000	3,000
<a href="#">214-311-4830</a>	Housing Loans	59,400	-	-	-	-
<b>SubProgram: 311 - Housing Total:</b>		<b>117,945</b>	<b>13,000</b>	<b>13,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Expense</b>						
<b>SubProgram: 311 - Housing</b>						
<a href="#">214-311-5201</a>	Professional Services	27,446	30,000	30,000	31,250	32,600
<a href="#">214-311-5610</a>	Housing Loan	158,875	-	-	-	-
<b>SubProgram: 311 - Housing Total:</b>		<b>186,321</b>	<b>30,000</b>	<b>30,000</b>	<b>31,250</b>	<b>32,600</b>

## Measure A Fund

The Measure A Fund is used to account for funding received through the county-wide sales tax on motor vehicle fuel, which was approved by the voters of the County. The program is administered by the Santa Barbara County Association of Governments. Funds under this program must be used for local transit, street, and right-of-way maintenance and improvements, and street-related capital improvements pursuant to the City's adopted Five-Year Program of Projects, which is updated and reviewed annually.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 215 - MEASURE A FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 411 - Transportation, Parking and Lighting</b>						
<a href="#">215-411-4802</a>	Miscellaneous Income	-	2,100	2,100	-	-
<b>SubProgram: 411 - Transportation, Parking and Lighting Total:</b>		-	2,100	2,100	-	-
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">215-431-4332</a>	Measure A Revenue	1,010,245	1,040,400	1,040,400	1,008,850	937,600
<a href="#">215-431-4600</a>	Interest Income	50,496	15,000	15,000	5,000	5,000
<a href="#">215-431-4601</a>	Net Adjustment Fair Value	15,554	-	-	-	-
<a href="#">215-431-4602</a>	Gain/Loss on Investment	220	-	-	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		1,076,516	1,055,400	1,055,400	1,013,850	942,600
<b>SubProgram: 441 - Right of Way Maintenance</b>						
<a href="#">215-441-4802</a>	Miscellaneous Income	10,209	-	-	-	-
<b>SubProgram: 441 - Right of Way Maintenance Total:</b>		10,209	-	-	-	-
<b>Expense</b>						
<b>SubProgram: 163 - Community Services Support</b>						
<a href="#">215-163-5601</a>	Community Services Grants	5,500	5,500	5,500	5,500	5,500
<b>SubProgram: 163 - Community Services Support Total:</b>		5,500	5,500	5,500	5,500	5,500
<b>SubProgram: 211 - Central Services</b>						
<a href="#">215-211-5400</a>	Utility - Electricity	17,933	17,250	18,000	19,000	20,500
<b>SubProgram: 211 - Central Services Total:</b>		17,933	17,250	18,000	19,000	20,500
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">215-221-5360</a>	Software Subscription/Maintenance	6,250	6,250	6,250	6,250	6,250
<a href="#">215-221-5565</a>	Computer Hardware/Replacement	-	-	-	5,000	5,000
<b>SubProgram: 221 - Management Information Services Total:</b>		6,250	6,250	6,250	11,250	11,250
<b>SubProgram: 411 - Transportation, Parking and Lighting</b>						
<a href="#">215-411-5100</a>	Regular Wages	40,086	26,750	26,750	-	-
<a href="#">215-411-5104</a>	Overtime Pay	508	1,000	1,000	-	-
<a href="#">215-411-5106</a>	Other Pay	1,668	1,500	1,500	-	-
<a href="#">215-411-5108</a>	Bilingual Pay	5	-	-	-	-
<a href="#">215-411-5120</a>	Health Insurance	8,327	5,450	5,450	-	-
<a href="#">215-411-5121</a>	Dental Insurance	778	650	650	-	-
<a href="#">215-411-5122</a>	Life Insurance	118	100	100	-	-
<a href="#">215-411-5123</a>	Disability Insurance	158	150	150	-	-
<a href="#">215-411-5130</a>	PERS CLASSIC Contribution	2,649	2,400	2,400	-	-
<a href="#">215-411-5131</a>	PERS PEPRA Contribution	1,558	850	850	-	-
<a href="#">215-411-5132</a>	PERS Prepay UAAL	4,572	4,250	4,250	-	-
<a href="#">215-411-5140</a>	Medicare Tax	626	400	400	-	-
<a href="#">215-411-5150</a>	Flexible Benefits Program	730	500	500	-	-
<a href="#">215-411-5151</a>	Fitness Benefit	106	250	250	-	-
<a href="#">215-411-5152</a>	Cell Phone Allowance	78	100	100	-	-
<a href="#">215-411-5204</a>	Transit- Senior/ADA Transport	12,000	12,000	12,000	12,000	12,000
<a href="#">215-411-5228</a>	Engineering Services	133,449	301,000	301,000	294,000	294,000
<a href="#">215-411-5301</a>	Contract Services	-	8,000	8,000	8,500	8,500
<a href="#">215-411-5500</a>	Printing & Advertising	70	1,000	1,000	1,000	1,000
<a href="#">215-411-5510</a>	Dues & Subscriptions	2,513	3,000	3,000	3,500	3,500
<b>SubProgram: 411 - Transportation, Parking and Lighting Total:</b>		210,001	369,350	369,350	319,000	319,000

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 215 - MEASURE A FUND</b>						
<b>Expense</b>						
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">215-431-5100</a>	Regular Wages	-	-	-	37,250	39,150
<a href="#">215-431-5102</a>	Part-time Wages	-	-	-	3,150	3,300
<a href="#">215-431-5104</a>	Overtime Pay	-	-	-	2,000	2,100
<a href="#">215-431-5106</a>	Other Pay	-	-	-	1,300	1,400
<a href="#">215-431-5108</a>	Bilingual Pay	-	-	-	150	150
<a href="#">215-431-5120</a>	Health Insurance	-	-	-	13,850	14,550
<a href="#">215-431-5121</a>	Dental Insurance	-	-	-	1,150	1,250
<a href="#">215-431-5122</a>	Life Insurance	-	-	-	150	200
<a href="#">215-431-5123</a>	Disability Insurance	-	-	-	200	250
<a href="#">215-431-5130</a>	PERS CLASSIC Contribution	-	-	-	3,050	3,200
<a href="#">215-431-5131</a>	PERS PEPRRA Contribution	-	-	-	1,450	1,550
<a href="#">215-431-5132</a>	PERS Prepay UAAL	-	-	-	6,600	6,950
<a href="#">215-431-5140</a>	Medicare Tax	-	-	-	600	650
<a href="#">215-431-5150</a>	Flexible Benefits Program	-	-	-	650	700
<a href="#">215-431-5151</a>	Fitness Benefit	-	-	-	300	300
<a href="#">215-431-5152</a>	Cell Phone Allowance	-	-	-	100	100
<a href="#">215-431-5302</a>	Street Maintenance	130,738	166,400	166,400	130,000	130,000
<a href="#">215-431-5566</a>	Sign Replacement	32,695	47,000	47,000	40,000	40,000
<a href="#">215-431-5761</a>	Major Equipment	-	27,040	27,040	-	-
<a href="#">215-431-5762</a>	Vehicle Purchase	-	76,060	76,060	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		<b>163,432</b>	<b>316,500</b>	<b>316,500</b>	<b>241,950</b>	<b>245,800</b>
<b>SubProgram: 441 - Right of Way Maintenance</b>						
<a href="#">215-441-5356</a>	Tree Maintenance	152,233	117,600	117,600	120,000	120,000
<a href="#">215-441-5357</a>	Tree Replacement	495	30,000	30,000	5,000	5,000
<b>SubProgram: 441 - Right of Way Maintenance Total:</b>		<b>152,728</b>	<b>147,600</b>	<b>147,600</b>	<b>125,000</b>	<b>125,000</b>
<b>SubProgram: 451 - Watershed Management</b>						
<a href="#">215-451-5353</a>	Storm Drain Maintenance	6,345	70,000	70,000	50,000	50,000
<b>SubProgram: 451 - Watershed Management Total:</b>		<b>6,345</b>	<b>70,000</b>	<b>70,000</b>	<b>50,000</b>	<b>50,000</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">215-999-5911</a>	To Capital Improvement 301	497,754	1,608,925	1,608,925	67,500	67,500
<b>SubProgram: 999 - Transfers Total:</b>		<b>497,754</b>	<b>1,608,925</b>	<b>1,608,925</b>	<b>67,500</b>	<b>67,500</b>

## Revolving Fund

The Revolving Fund is used to account for most grants from public or private sources that have been awarded to the City for specific purposes.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 216 - REVOLVING FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 151 - Emergency Preparedness</b>						
<a href="#">216-151-4360</a>	State Grants	-	10,000	-	-	-
<b>SubProgram: 151 - Emergency Preparedness Total:</b>		-	10,000	-	-	-
<b>SubProgram: 405 - Facilities</b>						
<a href="#">216-405-4360</a>	State Grants	-	77,000	45,000	-	-
<a href="#">216-405-4806</a>	Donations	-	4,000	3,500	-	-
<b>SubProgram: 405 - Facilities Total:</b>		-	81,000	48,500	-	-
<b>SubProgram: 421 - Solid Waste</b>						
<a href="#">216-421-4360</a>	State Grants	25,528	104,000	104,000	32,500	32,500
<b>SubProgram: 421 - Solid Waste Total:</b>		25,528	104,000	104,000	32,500	32,500
<b>SubProgram: 512 - Senior Services</b>						
<a href="#">216-512-4806</a>	Donations	957	3,000	3,000	400	-
<b>SubProgram: 512 - Senior Services Total:</b>		957	3,000	3,000	400	-
<b>SubProgram: 521 - Community Pool Services</b>						
<a href="#">216-521-4806</a>	Donations	-	44,000	44,000	-	-
<b>SubProgram: 521 - Community Pool Services Total:</b>		-	44,000	44,000	-	-
<b>SubProgram: 522 - Junior Lifeguards</b>						
<a href="#">216-522-4806</a>	Donations	623	18,800	18,800	10,000	10,000
<b>SubProgram: 522 - Junior Lifeguards Total:</b>		623	18,800	18,800	10,000	10,000
<b>SubProgram: 523 - Swim Team Aquatics</b>						
<a href="#">216-523-4360</a>	State Grant	-	3,000	-	-	-
<a href="#">216-523-4806</a>	Donations	-	-	6,600	10,000	10,000
<b>SubProgram: 523 - Swim Team Aquatics Total:</b>		-	3,000	6,600	10,000	10,000
<b>SubProgram: 542 - Community Garden</b>						
<a href="#">216-542-4360</a>	State Grants	17,571	-	-	-	-
<b>SubProgram: 542 - Community Garden Total:</b>		17,571	-	-	-	-
<b>SubProgram: 550 - City Library</b>						
<a href="#">216-550-4360</a>	State Grants	14,764	5,500	6,600	5,500	5,500
<a href="#">216-550-4806</a>	Donations	29,699	25,000	25,000	-	-
<b>SubProgram: 550 - City Library Total:</b>		44,463	30,500	31,600	5,500	5,500
<b>SubProgram: 999 - Transfers</b>						
<a href="#">216-999-4916</a>	From General 101	12,689	-	-	-	-
<b>SubProgram: 999 - Transfers Total:</b>		12,689	-	-	-	-
<b>Revenue Total:</b>		101,830	294,300	256,500	58,400	58,000
<b>Expense</b>						
<b>SubProgram: 151 - Emergency Preparedness</b>						
<a href="#">216-151-5301</a>	Contract Services	12,689	10,000	-	-	-
<b>SubProgram: 151 - Emergency Preparedness Total:</b>		12,689	10,000	-	-	-
<b>SubProgram: 405 - Facilities</b>						
<a href="#">216-405-5567</a>	Landscaping Supply Repairs & Replacement	-	5,000	-	-	-
<a href="#">216-405-5568</a>	Minor Equipment	-	31,000	3,500	-	-
<a href="#">216-405-5762</a>	Vehicle Purchase	-	45,000	45,000	-	-
<b>SubProgram: 405 - Facilities Total:</b>		-	81,000	48,500	-	-
<b>SubProgram: 421 - Solid Waste</b>						
<a href="#">216-421-5201</a>	Professional Services	9,256	7,000	7,000	5,000	5,000
<a href="#">216-421-5301</a>	Contract Services	16,272	68,000	68,000	15,000	15,000
<a href="#">216-421-5500</a>	Printing & Advertising	-	-	-	2,500	2,500
<a href="#">216-421-5512</a>	Meetings & Travel	-	-	-	5,000	5,000
<a href="#">216-421-5560</a>	Supplies & Materials	-	29,000	29,000	5,000	5,000
<b>SubProgram: 421 - Solid Waste Total:</b>		25,528	104,000	104,000	32,500	32,500

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 216 - REVOLVING FUND</b>						
<b>Expense</b>						
<b>SubProgram: 512 - Senior Services</b>						
<a href="#">216-512-5560</a>	Supplies & Materials	-	-	-	400	-
<a href="#">216-512-5568</a>	Minor Equipment	957	3,000	3,000	-	-
<b>SubProgram: 512 - Senior Services Total:</b>		<b>957</b>	<b>3,000</b>	<b>3,000</b>	<b>400</b>	<b>-</b>
<b>SubProgram: 521 - Community Pool Services</b>						
<a href="#">216-521-5301</a>	Contract Services	-	-	5,000	-	-
<a href="#">216-521-5345</a>	Equipment Repairs/Replacement	-	40,000	35,000	-	-
<a href="#">216-521-5560</a>	Supplies & Materials	-	4,000	4,000	-	-
<b>SubProgram: 521 - Community Pool Services Total:</b>		<b>-</b>	<b>44,000</b>	<b>44,000</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 522 - Junior Lifeguards</b>						
<a href="#">216-522-5560</a>	Supplies & Materials	623	18,800	18,800	10,000	10,000
<b>SubProgram: 522 - Junior Lifeguards Total:</b>		<b>623</b>	<b>18,800</b>	<b>18,800</b>	<b>10,000</b>	<b>10,000</b>
<b>SubProgram: 523 - Swim Team Aquatics</b>						
<a href="#">216-523-5345</a>	Equipment Repairs/Replacement	-	-	3,600	5,000	5,000
<a href="#">216-523-5560</a>	Supplies & Materials	-	3,000	3,000	5,000	5,000
<b>SubProgram: 523 - Swim Team Aquatics Total:</b>		<b>-</b>	<b>3,000</b>	<b>6,600</b>	<b>10,000</b>	<b>10,000</b>
<b>SubProgram: 550 - City Library</b>						
<a href="#">216-550-5520</a>	Books	8,764	5,500	6,600	5,500	5,500
<a href="#">216-550-5568</a>	Minor Equipment	29,699	-	-	-	-
<a href="#">216-550-5761</a>	Major Equipment	6,000	-	-	-	-
<a href="#">216-550-5763</a>	Furniture & Fixtures	-	25,000	25,000	-	-
<b>SubProgram: 550 - City Library Total:</b>		<b>44,463</b>	<b>30,500</b>	<b>31,600</b>	<b>5,500</b>	<b>5,500</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">216-999-5909</a>	To Recreation Services 213	17,571	-	-	-	-
<b>SubProgram: 999 - Transfers Total:</b>		<b>17,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## PEG Fee Fund

The Public, Educational, and Governmental (PEG) Fee Fund accounts for channel fees. Revenues from this source are restricted to providing government access programming to City residents, such as Government Access Television (GATV)- related equipment, maintenance, and operations.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 217 - PEG FEES</b>						
<b>Revenue</b>						
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">217-161-4131</a>	COX Cable PEG Fees	34,365	33,000	33,000	30,000	30,000
<a href="#">217-161-4600</a>	Interest Income	1,226	500	500	200	200
<a href="#">217-161-4601</a>	Net Adjustment Fair Value	286	-	-	-	-
<a href="#">217-161-4602</a>	Gain/Loss on Investment	(7)	-	-	-	-
<a href="#">217-161-4802</a>	Miscellaneous Income	3,701	16,000	16,000	10,000	10,000
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>39,572</b>	<b>49,500</b>	<b>49,500</b>	<b>40,200</b>	<b>40,200</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">217-999-4902</a>	From Major Asset Replacement 103	32,221	-	-	-	-
<a href="#">217-999-4918</a>	From Measure X 104	-	26,490	26,490	89,600	91,200
<b>SubProgram: 999 - Transfers Total:</b>		<b>32,221</b>	<b>26,490</b>	<b>26,490</b>	<b>89,600</b>	<b>91,200</b>
<b>Expense</b>						
<b>SubProgram: 161 - Communication and Community Promotions</b>						
<a href="#">217-161-5100</a>	Regular Wages	2,825	2,950	2,950	5,050	5,300
<a href="#">217-161-5104</a>	Overtime Pay	3	50	50	-	-
<a href="#">217-161-5106</a>	Other Pay	-	250	250	150	200
<a href="#">217-161-5108</a>	Bilingual Pay	121	50	50	150	150
<a href="#">217-161-5120</a>	Health Insurance	964	1,100	1,100	1,200	1,300
<a href="#">217-161-5121</a>	Dental Insurance	78	100	100	100	150
<a href="#">217-161-5122</a>	Life Insurance	10	50	50	50	50
<a href="#">217-161-5123</a>	Disability Insurance	11	50	50	50	50
<a href="#">217-161-5131</a>	PERS Pepra Contribution	233	250	250	450	500
<a href="#">217-161-5132</a>	PERS Prepay UAAL	-	-	-	50	50
<a href="#">217-161-5140</a>	Medicare Tax	42	50	50	100	150
<a href="#">217-161-5141</a>	Unemployment Insurance	-	500	500	-	-
<a href="#">217-161-5150</a>	Flexible Benefits Program	46	100	100	100	150
<a href="#">217-161-5151</a>	Fitness Benefit	13	50	50	50	50
<a href="#">217-161-5152</a>	Cell Phone Allowance	-	-	-	50	50
<a href="#">217-161-5201</a>	Professional Services	64,334	77,000	77,000	103,000	103,000
<a href="#">217-161-5345</a>	Equipment Repairs/Replacement	1,282	10,000	10,000	5,000	5,000
<a href="#">217-161-5510</a>	Dues & Subscriptions	719	750	750	750	750
<a href="#">217-161-5761</a>	Major Equipment	32,369	-	-	-	-
<b>SubProgram: 161 - Communication and Community Promotions Total:</b>		<b>103,052</b>	<b>93,300</b>	<b>93,300</b>	<b>116,300</b>	<b>116,900</b>
<b>SubProgram: 201 - Financial Management Services</b>						
<a href="#">217-201-5530</a>	Interest Expense	338	-	-	-	-
<b>SubProgram: 201 - Financial Management Services Total:</b>		<b>338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SubProgram: 221 - Management Information Services</b>						
<a href="#">217-221-5360</a>	Software Subscription/Maintenance	11,265	12,500	12,500	13,500	14,500
<b>SubProgram: 221 - Management Information Services Total:</b>		<b>11,265</b>	<b>12,500</b>	<b>12,500</b>	<b>13,500</b>	<b>14,500</b>

## Berm Assessment District #5

Assessment District No. 5 (District) for the Winter Protection Berm Program was formed in 1992 in accordance with the Municipal Improvement Act of 1913 (California Streets and Highways Code Section 10000 et seq.) to fund a sand berm facility as a measure of shoreline protection for Carpinteria City Beach and immediately adjacent properties.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 218 - BERM ASSESSMENT DISTRICT #5</b>						
<b>Revenue</b>						
<b>SubProgram: 472 - Parks Facilities</b>						
<a href="#">218-472-4700</a>	Berm Assessment	-	-	-	20,400	20,400
<b>SubProgram: 472 - Parks Facilities Total:</b>		-	-	-	<b>20,400</b>	<b>20,400</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">218-999-4916</a>	From General 101	-	-	-	28,600	31,100
<b>SubProgram: 999 - Transfers Total:</b>		-	-	-	<b>28,600</b>	<b>31,100</b>
<b>Expense</b>						
<b>SubProgram: 472 - Parks Facilities</b>						
<a href="#">218-472-5201</a>	Professional Services	-	-	-	4,000	4,000
<a href="#">218-472-5301</a>	Contract Services	-	-	-	45,000	45,000
<a href="#">218-472-5536</a>	Equipment/Office Rent & Leases	-	-	-	-	2,500
<b>SubProgram: 472 - Parks Facilities Total:</b>		-	-	-	<b>49,000</b>	<b>51,500</b>

## Capital Improvement Project Fund

The Capital Improvements Projects Fund is used to account for capital asset acquisition, construction, and improvements of capital facilities and infrastructure, funded by general government resources, designated development impact fees (such as traffic mitigation fees, bridge fees, etc.), and intergovernmental grants. Funds collected under this program may be used only for the purpose collected.

		Prior Year Actuals FY 202/24	Current Budget FY 2024/25	Estimated Final Budget FY 2024/2025	Proposed Budget FY 2025/26	Proposed Budget FY 2026/27
<b>Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND</b>						
<b>Revenue</b>						
<b>SubProgram: 401 - Public Works Administration</b>						
<a href="#">301-401-4550</a>	Highway & Bridges	-	51,800	51,800	-	-
<a href="#">301-401-4552</a>	Traffic Control	-	6,000	6,000	-	-
<a href="#">301-401-4555</a>	General Government	-	11,400	11,400	-	-
<b>SubProgram: 401 - Public Works Administration Total:</b>		-	<b>69,200</b>	<b>69,200</b>	-	-
<b>SubProgram: 403 - Capital Improvements</b>						
<a href="#">301-403-4360</a>	State Grants	237,536	2,678,800	2,678,800	774,000	650,000
<a href="#">301-403-4370</a>	Federal Grants	17,717	2,423,700	2,423,700	5,930,000	5,930,000
<a href="#">301-403-4380</a>	County Grants	53,175	1,208,250	1,208,250	431,000	-
<a href="#">301-403-4390</a>	Private Grants	-	400,000	400,000	-	-
<b>SubProgram: 403 - Capital Improvements Total:</b>		<b>308,428</b>	<b>6,710,750</b>	<b>6,710,750</b>	<b>7,135,000</b>	<b>6,580,000</b>
<b>SubProgram: 431 - Street Maintenance</b>						
<a href="#">301-431-4551</a>	Storm Drainage	-	22,300	22,300	-	-
<a href="#">301-431-4553</a>	Streets & Thoroughfares	-	3,650	3,650	-	-
<b>SubProgram: 431 - Street Maintenance Total:</b>		-	<b>25,950</b>	<b>25,950</b>	-	-
<b>SubProgram: 501 - Parks and Recreation Administration</b>						
<a href="#">301-501-4561</a>	Park & Recreation Facilities Improvement	-	49,000	49,000	-	-
<a href="#">301-501-4562</a>	Aquatics Facilities	-	2,850	2,850	-	-
<a href="#">301-501-4563</a>	Open Space Parks	-	21,700	21,700	-	-
<a href="#">301-501-4564</a>	Quimby Fees	32,935	23,450	23,450	-	-
<a href="#">301-501-4566</a>	New Construction Fee	9,000	16,750	22,250	-	-
<b>SubProgram: 501 - Parks and Recreation Administration Total:</b>		<b>41,935</b>	<b>113,750</b>	<b>119,250</b>	-	-
<b>SubProgram: 900 - Non-Departmental</b>						
<a href="#">301-900-4600</a>	Interest Income	68,364	60,000	60,000	20,000	20,000
<a href="#">301-900-4601</a>	Net Adjustment Fair Value	39,388	-	-	-	-
<a href="#">301-900-4602</a>	Gain/Loss on Investment	205	-	-	-	-
<b>SubProgram: 900 - Non-Departmental Total:</b>		<b>107,957</b>	<b>60,000</b>	<b>60,000</b>	<b>20,000</b>	<b>20,000</b>
<b>SubProgram: 999 - Transfers</b>						
<a href="#">301-999-4904</a>	From Gas Tax 205	-	460,000	460,000	59,500	59,500
<a href="#">301-999-4906</a>	From Measure A Fund 215	497,754	1,608,925	1,608,925	67,500	67,500
<a href="#">301-999-4907</a>	From Tidelands Trust Fund 207	4,573	275,300	275,300	9,000	-
<a href="#">301-999-4916</a>	From General 101	1,163,136	-	-	-	-
<a href="#">301-999-4918</a>	From Measure X 104	1,263,799	5,164,600	5,164,600	18,000	-
<a href="#">301-999-4919</a>	From RMRA 203	574,622	358,350	358,350	225,000	175,000
<b>SubProgram: 999 - Transfers Total:</b>		<b>3,503,884</b>	<b>7,867,175</b>	<b>7,867,175</b>	<b>379,000</b>	<b>302,000</b>
<b>Expense</b>						
<b>SubProgram: 403 - Capital Improvements</b>						
<a href="#">301-403-5780</a>	Major Capital Projects	3,593,466	14,979,500	14,979,500	8,229,500	7,451,500
<b>SubProgram: 403 - Capital Improvements Total:</b>		<b>3,593,466</b>	<b>14,979,500</b>	<b>14,979,500</b>	<b>8,229,500</b>	<b>7,451,500</b>



## **RESOLUTION NO. 6405**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA APPROVING THE MUNICIPAL BUDGET FOR FISCAL YEARS 2025/26 and 2026/27**

**WHEREAS**, on June 23, 2025, pursuant the powers and duties established at Chapter 2.08.110(G)(H), the City Manager presented the proposed Budget for Fiscal Years (FY) 2025/26 and FY 2026/27 including estimated revenues and recommended appropriations for operations, special programs, capital outlay and reserves; and

**WHEREAS**, the City Council held duly advertised public hearings on June 23 2025, and received public comments on the proposed Budget; and

**WHEREAS**, adoption of the Budget prior to the beginning of the new fiscal year is necessary to ensure the uninterrupted operation of necessary City services.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct.

**SECTION 2.** The Proposed Budget for Fiscal Year 2025/26 and Fiscal Year 2026/27, including estimated revenues and appropriations for operations, special programs, capital outlay expenses and reserves is hereby approved and adopted, effective July 1, 2025.

**SECTION 3.** The final estimates of revenues and appropriations for operations, special programs, capital outlay expenses, and reserves for FY 2024/56 are hereby also approved for the 2024/26 fiscal year.

**SECTION 4.** The City Manager is authorized to make expenditures and enter into agreements conforming to this Budget and to make adjustments between the various accounts within each fund limited to the total amount budgeted for said fund.

**SECTION 5.** The City Council approves the salary and compensation plan inherent in the budget for the City's part-time, temporary, and seasonal employees and 43 full-time and limited-term employees.

**SECTION 6.** The City Council approves the revised budget and fiscal policies, Exhibit 1 to this Resolution, dated June 23, 2025, for inclusion in the Budget document.

**PASSED, APPROVED AND ADOPTED** on June 23, 2025 by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon

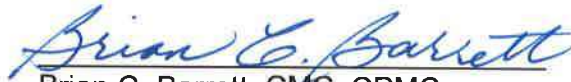
NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None


  
Mayor, City of Carpinteria

ATTEST:

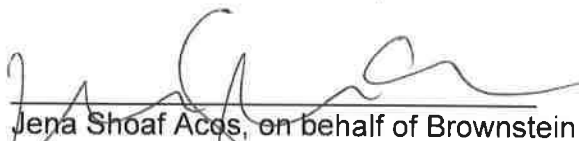
  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 23, 2025.

  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria



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**BUDGET PURPOSE AND ORGANIZATION**

A. **Balanced Budget.** The City will maintain a balanced budget. This means that:

1. Operating revenues should fully cover operating expenditures, including debt service.
2. Ending fund balance must meet minimum policy levels or other target levels established by the Council for the fiscal year.

Under this policy, it is allowable for total expenditures and uses to exceed revenues and other sources in a given year; however, in this situation, beginning fund balance should only be used to fund capital improvement plan projects or other “one-time,” non-recurring expenditures. (See *Fund Balance and Reserves* policy for other circumstances when it would be appropriate to use beginning fund balance.)

B. **Budget Objectives.** Through its Budget, the City will link resources with goals and results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Describing programs and activities performed in delivering services.
4. Proposing objectives for improving the delivery of program services.
5. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.

C. **Measurable Objectives.** The Budget will establish measurable program objectives and allow reasonable time to accomplish those objectives.

D. **Two-Year Budget.** The City will use a two-year Budget, emphasizing long-range planning and effective program management. Benefits of a two-year Budget include:

1. Improved Long-Term Planning
  - Allows cities to take a more strategic approach to financial and operational planning.
  - Provides a broader perspective on revenue and expenditure trends, making it easier to align funding with multi-year projects.
2. Encourages a Performance-Based Approach
  - Allows more time to measure and evaluate program effectiveness.
  - Departments can focus on long-term outcomes rather than short-term spending adjustments.
3. Greater Financial Stability and Predictability





- A biennial budget forces cities to take a longer-term approach to financial forecasting, helping decision-makers anticipate and plan for fluctuations in revenue (e.g., property taxes, sales taxes, tourism revenue).
  - By forecasting potential deficits over two years rather than one, cities can spread cost-saving measures over a longer timeframe, avoiding drastic cuts in any single year.
4. **Increase Efficiency and Reduced Administrative Burden**
- Budget development is a time-consuming process; a two-year cycle reduces the frequency of budget preparation, allowing staff to focus more on policy implementation and service delivery.
5. **Potential Cost Savings**
- Reduces costs associated with frequent budget development, such as staff time and consulting expenses.
  - Minimizes inefficiencies related to short-term funding cycles.
- E. **Second Year Budget.** Before the beginning of the second year of the two-year cycle, City Council will review progress during the first year via a Mid-Cycle Budget that focuses on fiscal changes from the Two-Year Budget; and approve appropriations for the second fiscal year.
- F. **Operating Carryover.** Operating program appropriations not spent during the first fiscal year may be carried over for specific purposes – typically multi-year projects - into the second fiscal year with the approval of the City Manager.
- G. **Budget Adoption by Resolution.** The City’s annual Budget is adopted by Resolution. If the Budget is not approved prior to the end of the fiscal year, the Preliminary Budget, except for capital outlays, becomes the City’s interim budget until the new budget is adopted.
- H. **Goal Status Reports.** The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.
- I. **Mid-Year Budget Reviews.** The Council will formally review the City’s fiscal condition, and amend appropriations, if necessary, based on six months of results and emerging trends since the beginning of the fiscal year.

**Status: In Compliance.** *These practices are either in place or the Council has adopted a budget process and document for 2025/26 that meets these policy objectives. However, linking resources to outcomes and measuring performance will always be a work in progress, with ongoing improvements.*

## REVENUE MANAGEMENT

- A. **Current Revenues for Current Uses; One-Time Revenues for One-Time Purposes.** The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt. The City will avoid using one-time revenues to fund ongoing program costs.



- B. Revenue Distribution.** The Council recognizes that generally accepted accounting principles for state and local governments discourage the “earmarking” of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. In those cases where it does occur, the basis and methodology for earmarking should be clearly articulated in the City’s Budget and Fiscal Policies.
- C. Grant Management.** Intergovernmental assistance in the form of grants and loans will be used to finance only:
1. Capital improvements that are consistent with capital improvement plan (CIP) priorities and can be maintained and operated over time.
  2. Technological upgrades or enhancements.
  3. Capital acquisition items.
  4. Operating programs which either can be sustained over time or have a limited horizon.
  5. Other areas as determined by the Council to be in the best interest of the City.
- D. Interfund Transfers and Loans.** In order to achieve important public policy goals, the City has established various special revenue and capital project funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund balance.

Any transfers between funds are clearly set forth in the Budget and can only be made by the Administrative Services Director in accordance with the adopted budget. These transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.

In summary, interfund transfers result in a change in fund balance; interfund borrowings do not, as the intent is to repay the loan in the near term.

From time-to-time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. The Administrative Services Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. The most common use of interfund borrowing under this circumstance is for grant programs, where costs are often incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds has been made.
2. Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council.
3. Any transfers between funds where reimbursement is not expected within one fiscal year shall be recorded under one of the following options:



- a. Where the terms and conditions of repayment are uncertain, they should not be recorded as interfund loans but as interfund transfers that affect fund balance by moving financial resources from one fund to another. In this case, the intent to repay should be documented in the Budget or via Resolution.
- b. Where repayment is more certain, long-term loans may be recorded as such; and in accordance with generally accepted accounting principles, their balance will be recorded as non-spendable fund balance. In this case, the terms and conditions of loan repayment, including need for the loan, source of repayment funds, interest rate (if any) and amortized repayment schedule, should be documented via Resolution.

***Status: In Compliance.*** *These practices are in place or the Council has adopted a budget process and document for 2025/26 that meets these policy objectives. There are currently no long-term interfund loans.*



## MINIMUM FUND BALANCE AND RESERVES

### A. Reserve for Fiscal Stability, Cash Flow and Contingencies

The City will strive to maintain a minimum General Fund unrestricted balance (less encumbrances and reappropriation carryovers) of at least 40% of operating and debt service expenditures plus subsidy transfers to other funds for fiscal stability, cash flow and contingencies such as economic downturns, catastrophic events and unforeseen operating or capital needs. This target is based on financial management best practices and industry standards, including the risk assessment methodology for setting reserve levels developed by the Government Finance Officers Association of the United States and Canada (GFOA) in adequately addressing:

1. Economic uncertainties, local disasters, public health crises and other financial hardships or downturns in the local or national economy.
2. Contingencies for unseen operating or capital needs, including strategic investment opportunities.
3. Unfunded liabilities such as pensions and retiree health obligations.
4. Dependency of other funds on the General Fund.
5. Institutional changes, such as State budget takeaways and unfunded mandates.
6. Cash flow requirements.

Whenever the City's General Fund unrestricted balance falls below this target, the City will strive to restore reserves to this level within five years. As revenues versus expenditures begin moving in a positive direction, the City will allocate at least half to reserve restoration, with the balance available to fund asset replacements, unfunded liabilities, capital improvement projects, service level restorations or new operating programs.

Circumstances where taking reserves below policy levels would be appropriate include responding to the risks that reserves are intended to mitigate, such as:

1. Meeting cash flow needs during the fiscal year.
2. Closing a projected short-term revenue-expenditure gap.
3. Responding to unexpected expenditure requirements or revenue shortfalls.
4. Making investments in unfunded liability reductions, economic development and revenue base improvements, productivity improvements and similar strategic opportunities that will strengthen City revenues, reduce future costs or achieve "one-time" high-priority City goals.
5. Where a forecast shows an ongoing structural gap: providing a strategic bridge to the future by providing time to develop and implement thoughtful solutions.



On the other hand, the City should avoid using reserves to fund ongoing costs or projected systemic “gaps.” Stated simply, reserves can only be used once, so their use should be restricted to one-time (or short-term) uses.

- B. **General Reserve.** This reserve is maintained at a level of \$1,000,000 with interest earned on that balance segregated for use at the Council's direction.
- C. **Major Asset Replacement and Repair Reserve.** Similar to the General Reserve Fund, this reserve is maintained at a level of \$1,000,000 with interest earned segregated for use in the Council's discretion.
- D. **Future Capital Project or Other Long-Term Goal Assignments or Commitments.** The Council may also commit or assign specific General Fund balance levels above the reserve targets above for fleet, facility, technology and equipment replacements; major repairs; future development of capital projects, unfunded liabilities and similar policy commitments and assignments for future purposes and long-term goals that it determines to be in the best interests of the City.
- E. **Other Commitments and Assignments.** In addition to the minimum targets noted above, unrestricted fund balance levels will be sufficient to meet funding requirements for programs or projects approved in prior years which are carried forward into the new year; debt service reserve requirements; commitments for encumbrances; and other restrictions, commitments or assignments required by contractual obligations, state law or generally accepted accounting principles.

**Status: In Compliance.** *The 2025/26 Budget projects that the ending reserve will meet or exceed policy minimums.*

## FINANCIAL REPORTING AND BUDGET ADMINISTRATION

- A. **Annual Reporting.** The City will prepare annual financial statements as follows:
  - 1. In accordance with best practices and industry standards, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors’ opinion.
  - 2. The City will use generally accepted accounting principles (GAAP) in preparing its annual financial statements. The Administrative Services Director is authorized to establish Accounting Policies as needed to conform with GAAP. The City will strive to meet the requirements of the GFOA’s Award for Excellence in Financial Reporting program by issuing an Annual Comprehensive Financial Report.
  - 3. The City will issue audited financial statements within 180 days after year-end.
  - 4. Unexpended operating appropriations lapse at year, provided however that encumbrance balances will be carried-over and reappropriated into the following fiscal year. Project-length budgets are adopted for capital projects and accordingly unexpended/unencumbered balances will be carried over and reappropriated into the following fiscal year.



- B. **Interim Reporting.** The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes on-line access for authorized users to the City's financial management system; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.
- C. **Budget Administration.** The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. Council approval is required for all new appropriations from fund balance. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.
- D. **Agenda Report Review.** A Fiscal Impact Statement will be provided with each staff report submitted to the Council as part of the agenda packet.

*Status: In Compliance. These practices are in place.*

## HUMAN RESOURCE MANAGEMENT

### A. Regular Staffing

1. Unless otherwise approved by the Council to achieve one-time budgetary savings, the budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized.
2. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by full-time City employees rather than independent contractors or temporary employees. The City will strive to provide competitive compensation and benefit schedules for its authorized regular workforce. Each regular employee will:
  - a. Fill an authorized regular position.
  - b. Receive salary and benefits consistent with labor agreements or other compensation plans.
3. To manage the growth of the regular workforce and overall staffing costs, the City will follow these procedures:
  - a. The Council will authorize all regular positions.
  - b. Human Resources will coordinate and approve the hiring of all regular and temporary employees.
  - c. All requests for additional regular positions will include evaluations of:
    - The necessity, term and expected results of the proposed activity.
    - Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support and facilities.
    - The ability of temporary staff, overtime, private industry or other government agencies to provide the proposed service.
    - Additional revenues or cost savings that may be realized.

**B. Temporary Staffing**

1. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular workforce.
2. Temporary employees include all employees other than regular employees, elected officials and volunteers. Temporary employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns and work-study assistants.
3. The City Manager and Department Heads will encourage the use of temporary rather than regular employees to meet peak workload requirements, fill interim vacancies and accomplish tasks where less than full-time, year-round staffing is required. Under this guideline, temporary employee hours will generally not exceed 50% of a regular, full-time position (1,000 hours annually). There may be limited circumstances where the use of temporary employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager based on the review and recommendation of the Human Resources Administrator.
4. Contract employees are defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs or activities requiring specialized or augmented levels of staffing for a specific period.

The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis.

5. Temporary staffing costs are limited by the approved Budget for these positions.

**C. Overtime Management**

1. Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.
2. All overtime must be pre-authorized by the department head or delegate unless it is assumed pre-approved by its nature. For example, overtime that results when an employee is assigned to standby and/or must respond to an emergency or complete an emergency response.
3. Departmental operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures.
4. When considering the addition of regular or temporary staffing, the use of overtime as an alternative will be considered. The department will consider:
  - a. The duration that additional staff resources may be needed.
  - b. The cost of overtime versus the cost of additional staff.
  - c. The skills and abilities of current staff.
  - d. Training costs associated with hiring additional staff.
  - e. The impact of overtime on existing staff.





**D. Private Sector Independent Contractors**

Private sector independent contractors are not City employees. They may be used in two situations:

1. Short-term, peak workload assignments to be accomplished using personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through Human Resources and subject to the approval of the Human Resources Administrator.
2. Construction of public works projects and delivery of operating, maintenance or specialized professional services (such as attorneys, architects, fiscal advisors, bond counsel, engineers, scientists and other consultants) not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policies and procedures.

***Status: In Compliance. These procedures are in place.***

**RESOLUTION NO. 6406**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA  
ESTABLISHING THE APPROPRIATION LIMIT  
FOR THE CITY OF CARPINTERIA  
FOR FISCAL YEAR 2025/26**

**WHEREAS**, Article XIII B of the California Constitution (Proposition 4) requires local agencies to annually establish appropriation limits on appropriation items subject to limitation; and

**WHEREAS**, Section 7900 et. seq. of the California Government Code provides implementing instructions to Article XIII B; and

**WHEREAS**, the California Department of Finance has provided Uniform Guidelines to further clarify the intent of Article XIII B; and

**WHEREAS**, as a part of the powers and duties established at Chapter 2.08.110(G)(H), the City Manager has arranged for the calculation of the Fiscal Year 2024-25 Appropriation Limit to be made consistent with state law and guidelines, and included in the annual Budget.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct.

**SECTION 2.** That the final appropriation limit for the City of Carpinteria for FY 2025/26 is hereby set at \$24,443,995, in accordance with the calculations set forth and attached hereto as Exhibit "A".

**SECTION 3.** That the annual adjustment factors used in the calculation were the percentage change in the California per capita income and the larger of the City's population growth or the population growth of Santa Barbara County.

**SECTION 4.** That upon the adoption of this resolution, any interested person may challenge said appropriation limit for a period of 45 days from this date in accordance with State law.


**PASSED, APPROVED AND ADOPTED** on June 23, 2025 by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon


NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None


  
Mayor, City of Carpinteria

ATTEST:

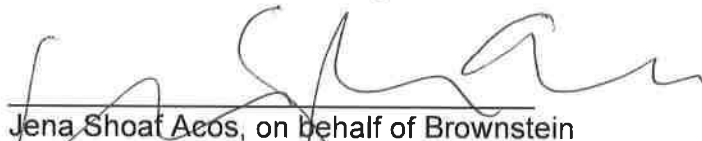
  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 23, 2025.

  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria

**Exhibit A**

**Appropriation Limit**

Calculation of Limitation

Appropriation limit for fiscal year ended June 30, 2025: \$ 22,821,272<sup>(1)</sup>

Adjustment Factors: % Ratio

Population Factor (County) 1.0063

Economic Factor (Per Capita) 1.0644

Population Factor x Economic Ratio (per capita personal income) 1.0711

Appropriation limit for fiscal year ended June 30, 2026: \$ 24,443,995

The appropriation limitations imposed by Proposition 4 and 111 created restrictions on the amount of revenue that can be budgeted for expenditures in any fiscal year. Not all revenues are restricted by the limit, only those which are referred to as "proceeds of taxes." The purpose of the law is to limit government spending by putting a cap on the total proceeds of taxes that may be appropriated each year. This limit is increased annually through a formula that takes into consideration changes in population each year. This limit is increased annually through a formula that takes into consideration changes in population (City or County, whichever is higher) and an economic factor (California per capita income). The City of Carpinteria is not constrained in the current budget by these limits.

Fiscal Year	Appropriations Limit	Subject to Limit	Difference
2005-2006	\$ 11,723,977	\$ 5,607,458	\$ 6,116,519
2006-2007	\$ 12,315,004	\$ 5,925,586	\$ 6,389,418
2007-2008	\$ 12,985,349	\$ 6,348,345	\$ 6,637,004
2008-2009	\$ 13,714,409	\$ 6,348,345	\$ 7,366,064
2009-2010	\$ 13,967,791	\$ 6,487,550	\$ 7,480,241
2010-2011	\$ 13,764,114	\$ 6,668,805	\$ 7,095,309
2011-2012	\$ 14,218,237	\$ 6,668,805	\$ 7,549,432
2012-2013	\$ 14,820,659	\$ 6,971,760	\$ 7,848,899
2013-2014	\$ 15,690,091	\$ 7,539,980	\$ 8,150,111
2014-2015	\$ 16,046,919	\$ 7,347,919	\$ 8,699,000
2015-2016	\$ 16,844,836	\$ 8,618,964	\$ 8,225,872
2016-2017	\$ 17,921,573	\$ 9,030,925	\$ 8,890,648
2017-2018	\$ 18,759,416	\$ 8,488,814	\$ 10,270,602
2018-2019	\$ 19,615,138	\$ 8,863,000	\$ 10,752,138
2019-2020	\$ 20,457,913	\$ 10,622,400	\$ 9,835,513
2020-2021	\$ 21,276,168	\$ 11,206,800	\$ 10,069,368
2021-2022	\$ 19,643,130	\$ 12,094,600	\$ 7,548,530
2022-2023	\$ 21,155,763	\$ 14,177,600	\$ 6,978,163
2023-2024	\$ 21,962,508	\$ 14,777,100	\$ 7,185,408
2024-2025	\$ 22,821,272	\$ 14,856,700	\$ 7,964,572
2025-2026	\$ 24,443,995	\$ 15,446,050	\$ 8,997,945

(1) Beginning appropriation limit corrected. Prior year was incorrect due to a sign error in the calculation, a negative instead of a positive number.

**RESOLUTION NO. 6407**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA  
ESTABLISHING THE APPROPRIATION LIMIT  
FOR THE CITY OF CARPINTERIA  
STREET LIGHTING DISTRICT NO. 1  
FOR FISCAL YEAR 2025/26**

**WHEREAS**, Article XIII B of the California Constitution (Proposition 4) requires local agencies to annually establish appropriation limits on appropriation items subject to limitation; and

**WHEREAS**, Section 7900 et. seq. of the California Government Code provides implementing instructions to Article XIII B; and

**WHEREAS**, the California Department of Finance has provided Uniform Guidelines to further clarify the intent of Article XIII B; and

**WHEREAS**, as a part of the powers and duties established at Chapter 2.08.110(G)(H), the City Manager has arranged for the calculation of the Fiscal Year 2025/26 Appropriation Limit for the City of Carpinteria Street Lighting District No.1 to be made consistent with state law and guidelines and included in the annual Budget.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct.

**SECTION 2.** That the final appropriation limit for appropriations subject to limitation for the City of Carpinteria Street Lighting District No.1 for FY 2025/26 is hereby set at \$863,723 in accordance with the calculations set forth and attached hereto as Exhibit "A".

**SECTION 3.** That the annual adjustment factors used in the calculation were the percentage change in the California per capita income and the larger of the City's population growth or the population growth of Santa Barbara County.

**SECTION 4.** That upon the adoption of this resolution, any interested person may challenge said appropriation limit for a period of 45 days from this date in accordance with State law.

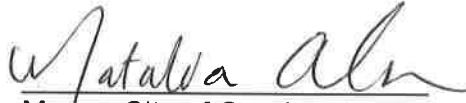
**PASSED, APPROVED AND ADOPTED** on June 23, 2025 by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon


NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None


  
\_\_\_\_\_  
Mayor, City of Carpinteria

ATTEST:

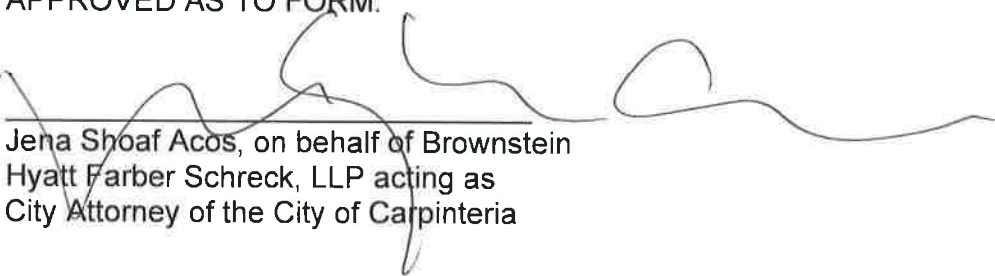
  
\_\_\_\_\_  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 23, 2025.

  
\_\_\_\_\_  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria

**Exhibit A**

**Appropriation Limit**

Calculation of Limitation

Appropriation limit for fiscal year ended June 30, 2024: \$ 806,384<sup>(1)</sup>

Adjustment Factors: % Ratio

Population Factor (County) 1.0063

Economic Factor (Per Capita) 1.0644

Population Factor x Economic Ratio (per capita personal income) 1.0711

Appropriation limit for fiscal year ended June 30, 2026: \$ 863,723

The appropriation limitations imposed by Proposition 4 and 111 created restrictions on the amount of revenue that can be budgeted for expenditures in any fiscal year. Not all revenues are restricted by the limit, only those which are referred to as "proceeds of taxes." The purpose of the law is to limit government spending by putting a cap on the total proceeds of taxes that may be appropriated each year. This limit is increased annually through a formula that takes into consideration changes in population each year. This limit is increased annually through a formula that takes into consideration changes in population (City or County, whichever is higher) and an economic factor (California per capita income). The Carpinteria Street Lighting District is not constrained in the current budget by these limits.

Fiscal Year		Appropriations Limit		Subject to Limit	Difference
2005-2006	\$	457,905	\$	171,906	\$ 285,999
2006-2007	\$	467,654	\$	171,906	\$ 295,748
2007-2008	\$	491,229	\$	186,406	\$ 304,823
2008-2009	\$	517,968	\$	203,300	\$ 314,668
2009-2010	\$	527,538	\$	268,000	\$ 259,538
2010-2011	\$	519,846	\$	266,124	\$ 253,722
2011-2012	\$	510,599	\$	266,124	\$ 244,475
2012-2013	\$	532,232	\$	268,785	\$ 263,447
2013-2014	\$	563,455	\$	263,802	\$ 299,653
2014-2015	\$	576,269	\$	277,334	\$ 298,935
2015-2016	\$	596,907	\$	288,267	\$ 308,640
2016-2017	\$	635,062	\$	288,267	\$ 346,795
2017-2018	\$	664,751	\$	296,443	\$ 368,308
2018-2019	\$	695,074	\$	187,600	\$ 507,474
2019-2020	\$	722,875	\$	190,500	\$ 532,375
2020-2021	\$	751,788	\$	192,000	\$ 559,788
2021-2022	\$	694,085	\$	201,000	\$ 493,085
2022-2023	\$	747,534	\$	225,500	\$ 522,034
2023-2024	\$	776,040	\$	227,650	\$ 548,390
2024-2025	\$	806,384	\$	234,450	\$ 571,934
2025-2026	\$	863,723	\$	267,450	\$ 596,273

(1) Beginning appropriation limit corrected. Prior year was incorrect due to a sign error in the calculation, a negative instead of a positive number.



**RESOLUTION NO. 6408**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CARPINTERIA APPROVING AND ADOPTING A NEW  
CLASSIFICATION AND COMPENSATION SCHEDULE FOR  
MANAGEMENT PERSONNEL AND MISCELLANEOUS PERSONNEL**

**WHEREAS**, the City of Carpinteria City Council recognizes that the salary structure for Management Personnel and Miscellaneous Personnel is separate from classified employees covered under the Memorandum of Understanding between the City of Carpinteria and the Service Employees International Union (SEIU) Local 620; and

**WHEREAS**, the positions listed in the Class and Compensation Schedule for Management Personnel and Miscellaneous Personnel include the full-time positions proposed in the FY 2025/26 budget; and

**WHEREAS**, for consistency with SEIU-represented employees, the month of March and the Los Angeles-Long Beach-Anaheim area for Urban Wage Earners and Clerical Workers (CPI-W) are referenced to determine CPI; and

**WHEREAS**, the CPI for the period of March 2024 through March 2025 of 3.1% shall be used to adjust the salary ranges for Management Personnel and Miscellaneous Personnel effective July 1, 2025; and

**WHEREAS**, in order to maintain a competitive compensation package, it is the desire of the City Council to amend the Class and Compensation Schedule for Management Personnel and Miscellaneous Personnel.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct.

**SECTION 2.** The revised Class and Compensation Schedule for Management Personnel and Miscellaneous Personnel, attached hereto as Exhibit A, effective July 1, 2025, is hereby approved and implementation by the City Manager is authorized.

**PASSED, APPROVED AND ADOPTED** on June 23, 2025, by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon


NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None


  
\_\_\_\_\_  
Mayor, City of Carpinteria

ATTEST:

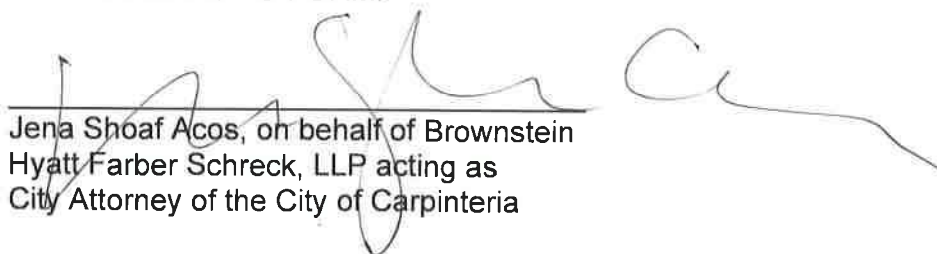
  
\_\_\_\_\_  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 23, 2025.

  
\_\_\_\_\_  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria

**Exhibit A to Resolution No. 6408**

**City of Carpinteria  
Management and Miscellaneous Personnel  
Classification and Compensation Information  
Salary Schedule Effective July 1, 2025  
FY 2025/26**

Grade	FLSA	Position	Pay Type	Minimum	Control Point	Maximum
100			Hourly	\$ 80.83	\$ 95.99	\$ 111.15
			Bi-weekly	\$ 6,466.71	\$ 7,679.21	\$ 8,891.72
			Monthly	\$ 14,011.20	\$ 16,638.30	\$ 19,265.39
			Annual	\$ 168,134.35	\$ 199,659.54	\$ 231,184.73
99			Hourly	\$ 76.98	\$ 91.42	\$ 105.85
			Bi-weekly	\$ 6,158.77	\$ 7,313.54	\$ 8,468.31
			Monthly	\$ 13,344.00	\$ 15,846.00	\$ 18,347.99
			Annual	\$ 160,127.95	\$ 190,151.95	\$ 220,175.94
98			Hourly	\$ 73.32	\$ 87.07	\$ 100.81
			Bi-weekly	\$ 5,865.49	\$ 6,965.27	\$ 8,065.05
			Monthly	\$ 12,708.57	\$ 15,091.42	\$ 17,474.28
			Annual	\$ 152,502.81	\$ 181,097.09	\$ 209,691.37
97			Hourly	\$ 69.83	\$ 82.92	\$ 96.01
			Bi-weekly	\$ 5,586.18	\$ 6,633.59	\$ 7,681.00
			Monthly	\$ 12,103.40	\$ 14,372.78	\$ 16,642.17
			Annual	\$ 145,240.77	\$ 172,473.42	\$ 199,706.06
96	EM, E	Assistant City Manager	Hourly	\$ 66.50	\$ 78.97	\$ 91.44
	EM, E	Administrative Services Director	Bi-weekly	\$ 5,320.17	\$ 6,317.71	\$ 7,315.24
	EM, E	Community Development Director	Monthly	\$ 11,527.05	\$ 13,688.37	\$ 15,849.69
	EM, E	Parks, Recreation, and Community Services Director	Annual	\$ 138,324.55	\$ 164,260.40	\$ 190,196.25
	EM, E	Public Works Director				
95			Hourly	\$ 63.34	\$ 75.21	\$ 87.09
			Bi-weekly	\$ 5,066.83	\$ 6,016.86	\$ 6,966.90
			Monthly	\$ 10,978.14	\$ 13,036.54	\$ 15,094.94
			Annual	\$ 131,737.66	\$ 156,438.48	\$ 181,139.29
94			Hourly	\$ 60.32	\$ 71.63	\$ 82.94
			Bi-weekly	\$ 4,825.56	\$ 5,730.35	\$ 6,635.14
			Monthly	\$ 10,455.37	\$ 12,415.75	\$ 14,376.13
			Annual	\$ 125,464.44	\$ 148,989.02	\$ 172,513.61
93			Hourly	\$ 57.45	\$ 68.22	\$ 78.99
			Bi-weekly	\$ 4,595.77	\$ 5,457.47	\$ 6,319.18
			Monthly	\$ 9,957.50	\$ 11,824.53	\$ 13,691.56
			Annual	\$ 119,489.94	\$ 141,894.31	\$ 164,298.67
92	MM, E	Civil Engineer	Hourly	\$ 54.71	\$ 64.97	\$ 75.23
			Bi-weekly	\$ 4,376.92	\$ 5,197.59	\$ 6,018.27
			Monthly	\$ 9,483.33	\$ 11,261.45	\$ 13,039.58
			Annual	\$ 113,799.95	\$ 135,137.44	\$ 156,474.93
91	MM, E	Finance Manager	Hourly	\$ 52.11	\$ 61.88	\$ 71.65
			Bi-weekly	\$ 4,168.50	\$ 4,950.09	\$ 5,731.68
			Monthly	\$ 9,031.74	\$ 10,725.19	\$ 12,418.65
			Annual	\$ 108,380.90	\$ 128,702.32	\$ 149,023.74
90	MM, E	Principal Planner	Hourly	\$ 49.62	\$ 58.93	\$ 68.23
			Bi-weekly	\$ 3,970.00	\$ 4,714.37	\$ 5,458.75
			Monthly	\$ 8,601.66	\$ 10,214.47	\$ 11,827.28
			Annual	\$ 103,219.91	\$ 122,573.64	\$ 141,927.37
89			Hourly	\$ 47.26	\$ 56.12	\$ 64.99
			Bi-weekly	\$ 3,780.95	\$ 4,489.88	\$ 5,198.80
			Monthly	\$ 8,192.06	\$ 9,728.07	\$ 11,264.08
			Annual	\$ 98,304.67	\$ 116,736.80	\$ 135,168.93
88	MM, E	City Clerk	Hourly	\$ 45.01	\$ 53.45	\$ 61.89
	MM, E	City Librarian	Bi-weekly	\$ 3,600.90	\$ 4,276.07	\$ 4,951.24
	MM, E	Human Resources/Risk Manager	Monthly	\$ 7,801.96	\$ 9,264.83	\$ 10,727.69
			Annual	\$ 93,623.50	\$ 111,177.90	\$ 128,732.31
87			Hourly	\$ 42.87	\$ 50.91	\$ 58.94
			Bi-weekly	\$ 3,429.43	\$ 4,072.45	\$ 4,715.47
			Monthly	\$ 7,430.44	\$ 8,823.64	\$ 10,216.85
			Annual	\$ 89,165.24	\$ 105,883.72	\$ 122,602.20

**City of Carpinteria**  
**Management and Miscellaneous Personnel**  
**Classification and Compensation Information**  
**Salary Schedule Effective July 1, 2025**  
**FY 2025/26**

86	MM, E MM, E M, E M, E M, E M, E	Chief Building Inspector/Plans Examiner Environmental Program Manager Public Works Manager Senior Accountant/Financial Analyst Senior Management Analyst Senior Planner	Hourly Bi-weekly Monthly Annual	\$ 40.83 \$ 3,266.13 \$ 7,076.61 \$ 84,919.27	\$ 48.48 \$ 3,878.52 \$ 8,403.47 \$ 100,841.64	\$ 56.14 \$ 4,490.92 \$ 9,730.33 \$ 116,764.00
85	M, E	Program Manager	Hourly Bi-weekly Monthly Annual	\$ 38.88 \$ 3,110.60 \$ 6,739.62 \$ 80,875.50	\$ 46.17 \$ 3,693.83 \$ 8,003.30 \$ 96,039.65	\$ 53.46 \$ 4,277.07 \$ 9,266.98 \$ 111,203.81
84	M, E NE NE M, E M, E M, E	Accountant/Financial Analyst II Associate Planner Associate Engineer Management Analyst II Parks & Facilities Maintenance Supervisor Public Works Supervisor	Hourly Bi-weekly Monthly Annual	\$ 37.03 \$ 2,962.47 \$ 6,418.69 \$ 77,024.28	\$ 43.97 \$ 3,517.94 \$ 7,622.19 \$ 91,466.34	\$ 50.92 \$ 4,073.40 \$ 8,825.70 \$ 105,908.39
83	M, E M, E M, E	Aquatics Superintendent Code Compliance Supervisor Community Engagement Library Specialist	Hourly Bi-weekly Monthly Annual	\$ 35.27 \$ 2,821.40 \$ 6,113.04 \$ 73,356.46	\$ 41.88 \$ 3,350.42 \$ 7,259.23 \$ 87,110.80	\$ 48.49 \$ 3,879.43 \$ 8,405.43 \$ 100,865.13
82	M, E NE NE NE NE M, E	Accountant/Financial Analyst I Assistant Engineer Assistant Planner Environmental Program Coordinator Executive Assistant/Deputy City Clerk Management Analyst I	Hourly Bi-weekly Monthly Annual	\$ 33.59 \$ 2,687.05 \$ 5,821.94 \$ 69,863.30	\$ 39.89 \$ 3,190.87 \$ 6,913.56 \$ 82,962.66	\$ 46.18 \$ 3,694.69 \$ 8,005.17 \$ 96,062.03
81			Hourly Bi-weekly Monthly Annual	\$ 31.99 \$ 2,559.10 \$ 5,544.71 \$ 66,536.47	\$ 37.99 \$ 3,038.93 \$ 6,584.34 \$ 79,012.06	\$ 43.98 \$ 3,518.76 \$ 7,623.97 \$ 91,487.65
80	NE NE NE NE NE NE	Accounting Technician Code Compliance Officer II Engineering Technician Environmental Program Specialist Human Resources Technician Planning Technician	Hourly Bi-weekly Monthly Annual	\$ 30.47 \$ 2,437.23 \$ 5,280.67 \$ 63,368.07	\$ 36.18 \$ 2,894.21 \$ 6,270.80 \$ 75,249.58	\$ 41.89 \$ 3,351.20 \$ 7,260.92 \$ 87,131.09
79			Hourly Bi-weekly Monthly Annual	\$ 29.01 \$ 2,321.17 \$ 5,029.21 \$ 60,350.54	\$ 34.45 \$ 2,756.39 \$ 5,972.19 \$ 71,666.27	\$ 39.90 \$ 3,191.62 \$ 6,915.17 \$ 82,981.99
78	NE NE NE NE	Aquatics Program Coordinator Accounting Specialist Senior Services Coordinator Human Resources Assistant	Hourly Bi-weekly Monthly Annual	\$ 27.63 \$ 2,210.64 \$ 4,789.73 \$ 57,476.71	\$ 32.81 \$ 2,625.14 \$ 5,687.80 \$ 68,253.59	\$ 38.00 \$ 3,039.63 \$ 6,585.87 \$ 79,030.47
77	NE	Management Assistant	Hourly Bi-weekly Monthly Annual	\$ 26.32 \$ 2,105.37 \$ 4,561.64 \$ 54,739.72	\$ 31.25 \$ 2,500.13 \$ 5,416.95 \$ 65,003.42	\$ 36.19 \$ 2,894.89 \$ 6,272.26 \$ 75,267.12
76	NE	Code Compliance Officer I	Hourly Bi-weekly Monthly Annual	\$ 25.06 \$ 2,005.12 \$ 4,344.42 \$ 52,133.07	\$ 29.76 \$ 2,381.08 \$ 5,159.00 \$ 61,908.02	\$ 34.46 \$ 2,757.04 \$ 5,973.58 \$ 71,682.97
75			Hourly Bi-weekly Monthly Annual	\$ 23.87 \$ 1,909.64 \$ 4,137.55 \$ 49,650.54	\$ 28.35 \$ 2,267.69 \$ 4,913.33 \$ 58,960.02	\$ 32.82 \$ 2,625.75 \$ 5,689.12 \$ 68,269.49

EM - Executive Management

MM - Mid-Management

M - Management

E - Exempt

NE - Non-Exempt

**RESOLUTION NO. 6409**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CARPINTERIA APPROVING AND ADOPTING A NEW  
CLASSIFICATION AND COMPENSATION SCHEDULE FOR SERVICE  
EMPLOYEES INTERNATIONAL UNION (SEIU) LOCAL 620,  
REPRESENTING EMPLOYEES IN THE GENERAL SERVICE, PUBLIC  
WORKS AND PARKS, RECREATION, AND PUBLIC FACILITIES  
BARGAIN UNIT**

**WHEREAS**, the City of Carpinteria City Council recognizes that the salary structure for the SEIU bargaining unit is separate from the Management Personnel and Miscellaneous Unrepresented Personnel covered under separate City of Carpinteria Conditions of Employment; and

**WHEREAS**, the positions listed in the Class and Compensation Schedule for SEIU Represented Employees include the full-time positions proposed in the FY 2025/26 budget; and

**WHEREAS**, on January 23, 2023, the City Council adopted Resolution No. 6190 approving SEIU Memorandum of Understanding for a five-year period beginning July 1, 2022 and ending June 30, 2027; and

**WHEREAS**, Section 23.H Base Wage Adjustment of the SEIU MOU states that employees shall have a cost-of-living adjustment based on the Los Angeles-Long Beach-Anaheim area for Urban Wage Earners and Clerical Workers Consumer Price Index (CPI), with a minimum increase of 2.5% and a maximum increase of 5%; and

**WHEREAS**, the CPI for the period of March 2024 through March 2025 of 3.1% shall be used to adjust the Class and Compensation Schedule for SEIU effective July 1, 2025; and

**WHEREAS**, in order to maintain a competitive compensation package, it is the desire of the City Council to amend the Class and Compensation Schedule for SEIU Represented Employees.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct.

**SECTION 2.** The revised Class and Compensation Schedule for SEIU Personnel, attached hereto as Exhibit A, effective July 1, 2025, is hereby approved and implementation by the City Manager is authorized.


**PASSED, APPROVED AND ADOPTED** on June 23, 2025, by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon


NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None


  
\_\_\_\_\_  
Mayor, City of Carpinteria

ATTEST:

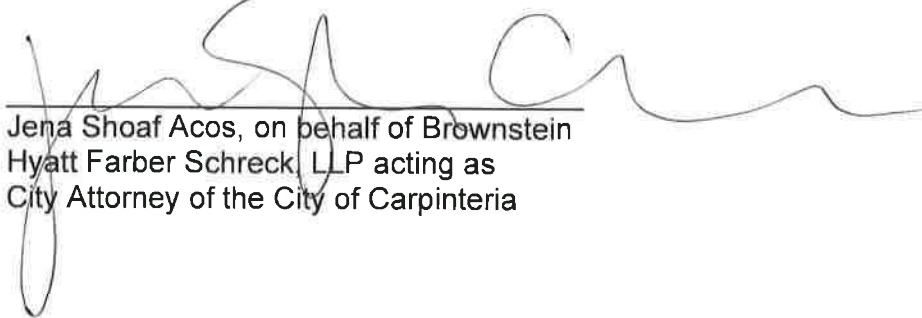
  
\_\_\_\_\_  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 23, 2025.

  
\_\_\_\_\_  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria

**Exhibit A to Resolution No. 6409**

**City of Carpinteria  
SEIU REPRESENTED EMPLOYEES  
Classification and Compensation Information  
Salary Schedule Effective July 1, 2025  
FY 2025/26**

Grade	FLSA	Position	Pay Type	A	B	C	D	E
114	NE	Administrative Assistant II	Hourly	\$ 32.21	\$ 33.82	\$ 35.51	\$ 37.29	\$ 39.15
			Bi-weekly	\$ 2,576.99	\$ 2,705.84	\$ 2,841.13	\$ 2,983.19	\$ 3,132.35
			Monthly	\$ 5,583.47	\$ 5,862.65	\$ 6,155.78	\$ 6,463.57	\$ 6,786.75
			Annual	\$ 67,001.69	\$ 70,351.78	\$ 73,869.36	\$ 77,562.83	\$ 81,440.97
113	NE	Lead Maintenance Worker	Hourly	\$ 31.43	\$ 33.00	\$ 34.65	\$ 36.38	\$ 38.20
	NE	Sr. Parks/Facilities Maintenance Technician	Bi-weekly	\$ 2,514.13	\$ 2,639.84	\$ 2,771.83	\$ 2,910.43	\$ 3,055.95
			Monthly	\$ 5,447.29	\$ 5,719.66	\$ 6,005.64	\$ 6,305.92	\$ 6,621.22
			Annual	\$ 65,367.50	\$ 68,635.88	\$ 72,067.67	\$ 75,671.06	\$ 79,454.61
112			Hourly	\$ 30.66	\$ 32.19	\$ 33.80	\$ 35.49	\$ 37.27
			Bi-weekly	\$ 2,452.81	\$ 2,575.46	\$ 2,704.23	\$ 2,839.44	\$ 2,981.41
			Monthly	\$ 5,314.43	\$ 5,580.15	\$ 5,859.16	\$ 6,152.12	\$ 6,459.72
			Annual	\$ 63,773.17	\$ 66,961.83	\$ 70,309.92	\$ 73,825.42	\$ 77,516.69
111			Hourly	\$ 29.91	\$ 31.41	\$ 32.98	\$ 34.63	\$ 36.36
			Bi-weekly	\$ 2,392.99	\$ 2,512.64	\$ 2,638.27	\$ 2,770.18	\$ 2,908.69
			Monthly	\$ 5,184.81	\$ 5,444.05	\$ 5,716.25	\$ 6,002.07	\$ 6,302.17
			Annual	\$ 62,217.73	\$ 65,328.62	\$ 68,595.05	\$ 72,024.80	\$ 75,626.04
110	NE	Maintenance Worker II	Hourly	\$ 29.18	\$ 30.64	\$ 32.17	\$ 33.78	\$ 35.47
			Bi-weekly	\$ 2,334.62	\$ 2,451.36	\$ 2,573.92	\$ 2,702.62	\$ 2,837.75
			Monthly	\$ 5,058.35	\$ 5,311.27	\$ 5,576.83	\$ 5,855.67	\$ 6,148.46
			Annual	\$ 60,700.23	\$ 63,735.24	\$ 66,922.00	\$ 70,268.10	\$ 73,781.50
109			Hourly	\$ 28.47	\$ 29.89	\$ 31.39	\$ 32.96	\$ 34.61
			Bi-weekly	\$ 2,277.68	\$ 2,391.57	\$ 2,511.14	\$ 2,636.70	\$ 2,768.54
			Monthly	\$ 4,934.98	\$ 5,181.73	\$ 5,440.81	\$ 5,712.85	\$ 5,998.50
			Annual	\$ 59,219.73	\$ 62,180.72	\$ 65,289.75	\$ 68,554.24	\$ 71,981.95
108	NE	Administrative Assistant I	Hourly	\$ 27.78	\$ 29.17	\$ 30.62	\$ 32.15	\$ 33.76
			Bi-weekly	\$ 2,222.13	\$ 2,333.24	\$ 2,449.90	\$ 2,572.39	\$ 2,701.01
			Monthly	\$ 4,814.61	\$ 5,055.34	\$ 5,308.11	\$ 5,573.52	\$ 5,852.19
			Annual	\$ 57,775.35	\$ 60,664.12	\$ 63,697.32	\$ 66,882.19	\$ 70,226.30
107			Hourly	\$ 27.10	\$ 28.45	\$ 29.88	\$ 31.37	\$ 32.94
			Bi-weekly	\$ 2,167.93	\$ 2,276.33	\$ 2,390.14	\$ 2,509.65	\$ 2,635.13
			Monthly	\$ 4,697.18	\$ 4,932.04	\$ 5,178.64	\$ 5,437.58	\$ 5,709.46
			Annual	\$ 56,366.19	\$ 59,184.50	\$ 62,143.73	\$ 65,250.92	\$ 68,513.46
106			Hourly	\$ 26.44	\$ 27.76	\$ 29.15	\$ 30.61	\$ 32.14
			Bi-weekly	\$ 2,115.05	\$ 2,220.81	\$ 2,331.85	\$ 2,448.44	\$ 2,570.86
			Monthly	\$ 4,582.62	\$ 4,811.75	\$ 5,052.34	\$ 5,304.95	\$ 5,570.20
			Annual	\$ 54,991.41	\$ 57,740.98	\$ 60,628.03	\$ 63,659.43	\$ 66,842.40
105			Hourly	\$ 25.79	\$ 27.08	\$ 28.44	\$ 29.86	\$ 31.35
			Bi-weekly	\$ 2,063.47	\$ 2,166.64	\$ 2,274.97	\$ 2,388.72	\$ 2,508.16
			Monthly	\$ 4,470.85	\$ 4,694.39	\$ 4,929.11	\$ 5,175.56	\$ 5,434.34
			Annual	\$ 53,650.15	\$ 56,332.66	\$ 59,149.30	\$ 62,106.76	\$ 65,212.10
104	NE	Maintenance Worker I	Hourly	\$ 25.16	\$ 26.42	\$ 27.74	\$ 29.13	\$ 30.59
			Bi-weekly	\$ 2,013.14	\$ 2,113.80	\$ 2,219.49	\$ 2,330.46	\$ 2,446.98
			Monthly	\$ 4,361.80	\$ 4,579.89	\$ 4,808.89	\$ 5,049.33	\$ 5,301.80
			Annual	\$ 52,341.61	\$ 54,958.70	\$ 57,706.63	\$ 60,591.96	\$ 63,621.56
103			Hourly	\$ 24.55	\$ 25.78	\$ 27.07	\$ 28.42	\$ 29.84
			Bi-weekly	\$ 1,964.04	\$ 2,062.24	\$ 2,165.35	\$ 2,273.62	\$ 2,387.30
			Monthly	\$ 4,255.42	\$ 4,468.19	\$ 4,691.60	\$ 4,926.18	\$ 5,172.48
			Annual	\$ 51,064.99	\$ 53,618.24	\$ 56,299.15	\$ 59,114.11	\$ 62,069.81
102	NE	Office Assistant II	Hourly	\$ 23.95	\$ 25.15	\$ 26.41	\$ 27.73	\$ 29.11
			Bi-weekly	\$ 1,916.13	\$ 2,011.94	\$ 2,112.54	\$ 2,218.17	\$ 2,329.07
			Monthly	\$ 4,151.63	\$ 4,359.21	\$ 4,577.17	\$ 4,806.03	\$ 5,046.33
			Annual	\$ 49,819.50	\$ 52,310.48	\$ 54,926.00	\$ 57,672.30	\$ 60,555.92
101			Hourly	\$ 23.37	\$ 24.54	\$ 25.76	\$ 27.05	\$ 28.40
			Bi-weekly	\$ 1,869.40	\$ 1,962.87	\$ 2,061.01	\$ 2,164.06	\$ 2,272.27
			Monthly	\$ 4,050.37	\$ 4,252.88	\$ 4,465.53	\$ 4,688.80	\$ 4,923.25
			Annual	\$ 48,604.39	\$ 51,034.61	\$ 53,586.34	\$ 56,265.66	\$ 59,078.94
100			Hourly	\$ 22.80	\$ 23.94	\$ 25.13	\$ 26.39	\$ 27.71
			Bi-weekly	\$ 1,823.80	\$ 1,914.99	\$ 2,010.74	\$ 2,111.28	\$ 2,216.85
			Monthly	\$ 3,951.58	\$ 4,149.16	\$ 4,356.61	\$ 4,574.44	\$ 4,803.17
			Annual	\$ 47,418.92	\$ 49,789.87	\$ 52,279.36	\$ 54,893.33	\$ 57,637.99
99			Hourly	\$ 22.24	\$ 23.35	\$ 24.52	\$ 25.75	\$ 27.03
			Bi-weekly	\$ 1,779.32	\$ 1,868.29	\$ 1,961.70	\$ 2,059.79	\$ 2,162.78
			Monthly	\$ 3,855.20	\$ 4,047.96	\$ 4,250.35	\$ 4,462.87	\$ 4,686.02
			Annual	\$ 46,262.36	\$ 48,575.48	\$ 51,004.25	\$ 53,554.46	\$ 56,232.19
98	NE	Office Assistant I	Hourly	\$ 21.70	\$ 22.78	\$ 23.92	\$ 25.12	\$ 26.38
			Bi-weekly	\$ 1,735.92	\$ 1,822.72	\$ 1,913.86	\$ 2,009.55	\$ 2,110.03
			Monthly	\$ 3,761.17	\$ 3,949.23	\$ 4,146.69	\$ 4,354.02	\$ 4,571.72
			Annual	\$ 45,134.01	\$ 47,390.71	\$ 49,760.25	\$ 52,248.26	\$ 54,860.67



**RESOLUTION NO. 6410**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CARPINTERIA APPROVING AND ADOPTING THE REVISIONS TO  
THE COMPENSATION SCHEDULE FOR PART-TIME, TEMPORARY,  
AND SEASONAL HOURLY-RATED EMPLOYEES**

**WHEREAS**, the City of Carpinteria employs hourly rated part-time, temporary, and seasonal employees limited to working less than 999 hours per fiscal year; and

**WHEREAS**, rates of pay and conditions of employment for hourly rated employees are not subject to, nor do they have employment rights of the personnel system as described in the City of Carpinteria Personnel System Rules and Regulations and the Employer-Employee Relations Policy for regular employees; and

**WHEREAS**, a uniform basis for recognizing compensation levels for this category of employee is essential to the effective and efficient operation of the City; and

**WHEREAS**, the Compensation Schedule for Part-time, Temporary, and Seasonal Hourly-Rated Employees has been revised to include a five percent (5%) adjustment; and

**WHEREAS**, the Compensation Schedule introduces flat rates within classification series (I/II/III) in lieu of multi-step ranges, to improve clarity in position placement and support consistent and fair hiring advancement decisions; and

**WHEREAS**, the positions listed in the Compensation Schedule for Part-time, Temporary, and Seasonal Hourly-Rated Employees include positions proposed in the FY 2025/26 budget; and

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**Section 1.** The above recites are true and correct.

**Section 2.** The hourly compensation schedule, Exhibit A, is hereby approved and authorizes the City Manager to implement the changes to be effective July 1, 2025.

**PASSED, APPROVED AND ADOPTED** on June 23, 2025, by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon


NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None


  
Mayor, City of Carpinteria

ATTEST:

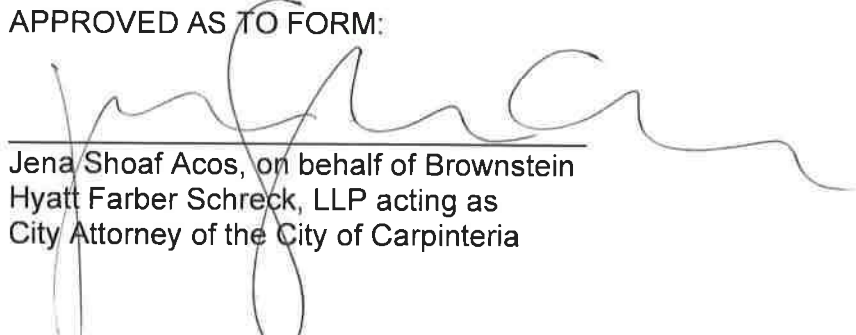
  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 23, 2025.

  
Brian C. Barrett, CMC, CPMC  
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria

**Exhibit A to Resolution No. 6410**

**City of Carpinteria  
PART-TIME, TEMPORARY, AND SEASONAL EMPLOYEES  
Classification and Compensation Information  
Salary Schedule Effective July 1, 2025  
FY 2025/26**

Grade	FLSA	Position	Pay Type	A
624	NE	Crossing Guards I Maintenance Worker I Parks & Facilities Attendant I	Hourly	\$19.1442
625	NE	Management Intern	Hourly	\$20.1014
626	NE	Aqua Instructor/Coach I Crossing Guards II Parks & Facilities Attendant II Pool Lifeguard I Maintenance Worker II Recreation Leader I	Hourly	\$21.1065
627	NE	Beach Lifeguard I	Hourly	\$22.1618
628	NE	Aqua Instructor/Coach II Maintenance Worker III Parks & Facilities Attendant III Pool Lifeguard II Recreation Leader II	Hourly	\$23.2699
629	NE	Beach Lifeguard II Community Garden Coordinator I Lifeguard Program Coordinator I	Hourly	\$24.4334
630	NE	Aqua Instructor/Coach III Pool Lifeguard III Recreation Leader III	Hourly	\$25.6551
631	NE	Beach Lifeguard III Community Garden Coordinator II Library Technician I Lifeguard Program Coordinator II	Hourly	\$26.9378
632	NE	Literacy Coordinator I	Hourly	\$28.2847
633	NE	Community Garden Coordinator III Library Technician II Lifeguard Program Coordinator III	Hourly	\$29.6990
634	NE	Literacy Coordinator II	Hourly	\$31.1839
635	NE	Library Technician III	Hourly	\$32.7431
636	NE	Literacy Coordinator III	Hourly	\$34.3803

NE - Non-Exempt

## GLOSSARY OF TERMS

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**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting:** The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unbilled utility receivables are accrued at fiscal yearend.

**Activity:** A specific and distinguishable unit of work or service performed.

**Appropriation:** An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Appropriation Resolution:** The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

**Assessed Valuation.** A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of assessed value.

**Assets:** Property owned by a government, which has monetary value.

**Audit:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial position and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; (4) ascertain whether transactions have been recorded accurately and consistently; and (5) ascertain the stewardship of officials responsible for governmental resources.

**Balance Sheet:** A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specific date.

**Bond:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**Budget (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

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

**Budget Document:** The official written statement submitted by the City Manager and supporting staff to the legislative body detailing the proposed budget.

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of, or supplement of, the budget document. The budget message explains principal budget issues against the background of financial trends and presents recommendations made by the City Manager.

**Capital Assets:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Outlays:** Expenditures for the acquisition and/or construction of capital assets.

**Capital Projects:** Projects which purchase or construct capital assets.

**Cost Accounting:** Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

**Debt Service:** Payment of interest and repayment of principal to holders of a government's debt instruments.

**Deficit:** (1) The excess of an entity's liabilities over its assets (See *Fund Balance*) or (2) the excess of expenditures or expenses over revenues during a single accounting period.

**Depreciation:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

**Expenditures:** Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.

**Fiscal Year:** The City of Carpinteria operates on a fiscal year from July 1 through June 30.

**Fund:** A separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary.

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is called a *fund deficit*.

**Goals and Objectives:** Specific projects and programs to be undertaken utilizing allocated fiscal resources, designed to further the achievement of the Community Vision.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**Internal Control:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: (1) the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, (3) records and procedures are arranged appropriately to facilitate safekeeping and effective control.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Note: The term does not include encumbrances.

**Major Accomplishments:** A report of those significant programs, projects, and other activities which were successfully implemented and/or completed by a Department during the prior fiscal year.

**Modified Accrual Basis:** The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Those revenues susceptible to accrual include property taxes remitted within 60 days after year-end, interest on investments, and certain other intergovernmental revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

**Primary Activities:** A summary of what each department accomplishes during the fiscal year.

**Reserve:** An account used to indicate that a portion of fund equity is restricted for a specific purpose or not available for appropriation and subsequent spending.

**Service Level Trends:** A summary of changes in service levels from one fiscal year to the next. Changes discussed will include staffing levels, operational expenditures and capital outlay.

**Certificates of Participation.** Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

**Fiscal Year.** The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

**Function.** A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or accomplishing a major service. The six functions in the City's financial plan are: Public Safety; Public Utilities; Transportation; Leisure, Cultural and Social Services; Community Development; and General Government.

**General Fund.** The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General fund. Except

for subvention or grant revenues restricted for specific uses, General fund resources can be utilized for any legitimate governmental purpose. (See Fund)

**Line-Item Budget.** A budget that lists detailed expenditure categories (temporary salaries, postage, telephone service, chemicals, travel, etc.) separately, along with the amount budgeted for each specified category. The City uses a program rather than line-item budget; however, detail line-item accounts are maintained and recorded for financial reporting and control purposes.

**Subventions.** Revenues collected by the State (or other level of government) that are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.



## LIST OF ACRONYMS

AB939	California State Assembly Bill 939	AB 939 is a State Assembly Bill passed in 199_ requiring each public agency within the State, including Counties and Cities, to recycle a percentage of their total annual waste stream. The present annual rate required is 50%.
ABOP	Antifreeze, Batteries, Oil and Paint	ABOP is a City program to collect and dispose of antifreeze, batteries, oil, and paint in order to prevent pollution. The program is open to the public every other Saturday at the Public Works yard.
ADA	Americans with Disabilities Act	The ADA is a 1990 federal law that forbids discrimination against persons who are disabled.
ADP	Automatic Data Processing	ADP is a private firm that the City uses to process its payroll, pay employer/employee taxes and issue employee W2s.
AFLAC	American Family Life Assurance Company	AFLAC is the administrator of the City's employee flexible benefits program which permits full time employees to purchase certain pretax insurance benefits
APCD	Air Pollution Control District	A local government agency that works to protect the people and the environment of Santa Barbara County from harmful effects of air pollution
ARB	Architectural Review Board	A five-member committee consisting of lay and professional citizens skilled in the interpretation of architectural and landscaping drawings
BEACON	Beach Erosion Authority for Clean Oceans and Nourishment	BEACON is a California Joint Powers agency established to deal with coastal erosion and beach problems on the Central Coast of California.
CALTRANS	California Department of Transportation	Caltrans is the state agency responsible for highway, bridge, and rail transportation planning, construction and maintenance.
CDBG	Community Development Block Grant	A funding source in support of decent affordable housing for all, provision of services to the most vulnerable in our communities, the creation of jobs and expansion of business opportunities
CDD	Community Development Department	The CDD provides primary support to the Architectural Review Board, the Environmental Review Committee and the Planning Commission and includes the divisions of Planning, Building and Code Compliance.
CDIAC	California Debt and Investment Advisory Commission	The CDIAC is a state agency which provides information, education and technical assistance on public debt, investments, and economic development financing tools to local public agencies and other public finance professionals.

CERT	Citizens Emergency Response Training	CERT is comprised of volunteers to assist citizens within the City of Carpinteria during emergencies such as flooding, fires, earthquakes, tsunamis, and other hazardous conditions.
CJPIA	California Joint Powers Insurance Authority	The CJPIA is a self-insuring and loss pooling program for Property Insurance, Workers' Compensation, Public Official and Employee Bonds, and General and Automobile Liability
CSMFO	California Society of Municipal Finance Officers	The CSMFO is a statewide organization serving municipal finance professionals in financial management, continuing education and professional development.
CTC	California Transportation Committee	The CTC is a State committee in charge of approving program funding for all Federal, State, and County/regional projects related to maintaining, operating, and improving the regional multi-modal transportation system and to maintain Federal air quality standards.
EAP	Employee Assistance Program	The EAP provides resource for employees for counseling services in compliance with City's Alcohol and Drug Abuse Policy. The City contracts with Tri County Employee Assistance Program to provide this service.
EOC	Emergency Operations Center	The EOC is setup by City staff to respond to emergencies that affect the citizens of Carpinteria. This may include response to earthquakes, flooding, fires, tsunamis, and other hazardous situations.
ERC	Environmental Review Committee	A five-member board that provides direct input into the City's environmental review process
FBI	Federal Bureau of Investigations	The FBI is the primary investigative arm of the US Department of Justice
FDIC	Federal Deposit Insurance Corporation	The FDIC is an independent U.S. government corporation created under authority of the Banking Act of 1933 to insure bank deposits in eligible banks against loss in the event of a bank failure and to regulate certain banking practices.
FEMA	Federal Emergency Management Agency	FEMA a former independent agency that became part of the new Department of Homeland Security in March 2003 is tasked with responding to, planning for, recovering from and mitigating against disasters.
FLSA	Fair Labor Standards Act	The FLSA, published in law in sections 201-219 of title 29, United States Code provides for minimum standards for both wages and overtime entitlement, and spells out administrative procedures by which covered work time must be compensated
FPPC	Fair Political Practices Commission	The FPPC was created by the Political Reform Act of 1974 to educate the public and public officials on the requirements of the Act and to receives and file statements of economic interests from many state and local officials.

FTE	Full Time Equivalent	FTE Designation for the equivalent of one full time employee in listing number of employees.
FY	Fiscal Year	A designated one year period for purposes of financial reporting. The City's fiscal year begins July 1 and ends the following June 30
FTMS	Financial Trend Monitoring System	A report prepared in anticipation of and as support documentation to the City's annual Strategic Planning and Budget processes. It is an internal and external assessment of conditions and issues that create opportunities and impose constraints on the City's ability/potential to accomplish its mission and move positively toward its objectives.
GASB	Government Accounting Standards Board	A national authoritative body established to establish standards of state and local governmental accounting and financial reporting resulting in useful information for users of financial reports and to guide and educate the public, including issuers, auditors, and users of those financial reports.
GATV	Government Access Television	Refers to the City's Government Access Television equipment, taping, and broadcasting on local Channel 18.
GFOA	Government Finance Officers of Association	The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.
HOME	HOME Investment Partnership Act Program	A funding source for non-profit and for-profit organizations to provide decent, safe and affordable housing to low- to moderate-income persons
ICMA	International City Manager's Association	ICMA is the professional and educational organization for chief appointed managers, administrators, and assistants in local governments throughout the world. Its mission is to create excellence in local government by developing and fostering professional local government management worldwide.
IRS	Internal Revenue Service	The IRS is a bureau of the Department of Treasury organized to carry out the responsibilities of the secretary of the Treasury under section 7801 of the Internal Revenue Code.
LAFCO	Local Agency Formation Commission	There is a LAFCO in each county in California created by the Legislature in 1963 to discourage urban sprawl and encourage the orderly formation and development of local government agencies
LHMP	Local Hazard Mitigation Plan	The City's LHMP is a plan to respond to emergencies caused by hazardous spills, explosions, contaminated air, etc. along the freeway corridor, railway, and oil/gas facilities.

LTF	Local Transportation Fund	A fund of the City used to account for the City's share of the State Sales Tax on motor vehicle fuels. Revenues from this source must be used for maintenance of bikeways and are administered by the Santa Barbara County Association of Governments.
MHFP	Multi-Hazard Functional Plan	The City's MHFP is a plan to deal with natural and manmade hazards including flooding, fires, earthquakes, tsunamis, hazardous spills, explosions, contaminated air, etc. The plan is actually the City's emergency plan
MOU	Memorandum of Understanding	Documentation of authorized representatives of the City and the affected employees having met and conferred in good faith concerning issues of wages, hours and terms and conditions of employment in accordance with the Myers-Milias Brown Act.
MJLHMP	Multi-Jurisdictional Local Hazard Mitigation Plan	The MJLHMP is the City's plan to identify hazards prior to an emergency, and provide corrective measures to reduce said hazards.
NPDES	National Pollution Discharge Elimination System	NPDES is the permitting system designed to control the pollutants discharged into surface waters, ponds, streams and the ocean
OES	Office of Emergency Services	OES is the Governor's Office of Emergency Services and the State's Department for responding to all County, State, Federal emergencies.
PBIAAB	Parking and Business Improvement Area Advisory Board	The PBIAAB is a five (5) member Board appointed by the City Council to oversee the collection and use of funds of the City's Assessment District #4 (Downtown "T").
PCI	Pavement Condition Index	PCI is used to categorize the condition of roadway/street pavement for preventive maintenance to complete removal and replacement.
PERS	Public Employees Retirement Systems	The City has contracts with CalPERS, which is governed by the California Public Employees Retirement Law, to provide retirement benefits for eligible full-time employees of the City.
PSR	Project Study Report	A PSR is a study/report format used by Caltrans for transportation projects and includes, environmental, engineering, right of way acquisition, structural and construction aspects along with a preliminary cost estimate. The PSR is used for budget purposes.
ROW	Right of Way	ROW is City owned property know commonly as the streets, traveled by cars including curb, gutter, and sidewalk.
RSTP	Regional Surface Transportation Program	RSTP was established by the State for use of Federal funds to construct, rehabilitate, resurface restore streets within the City.
RWQCB	Regional Water Quality Control Board	Created by the Legislature in 1967 to ensure the highest reasonable quality for waters of the State, while allocating those waters to achieve the optimum balance of beneficial uses

SBCAG	Santa Barbra County Association of Governments	SBCAG is the Federally designated Metropolitan Planning Organization for Santa Barbara County and responsible for all transportation projects within the County under Title 23, U.S. Code or the Federal Transit Act.
SCACEO	Statewide California Association of Code Enforcement Officials	A non-profit professional organization founded in 1986, that provides education, certification, support and assistance to all code enforcement professionals
SCE	Southern California Edison	SCE is the electric utility provider for the City. SCE pays an annual franchise fee based on a percentage of their sales within the City
SDI	State Disability Insurance	The City participates in the State Disability Insurance Program (at employee expense) to provide coverage for short-term non-industrial injuries.
SEIU	Service Employees International Union	The SEIU Local 620 is the recognized representative of the City's General Service and Public Works Bargaining Units.
SEMS	Standardized Emergency Management System	SEMS is the system required by Government Code Section 8607(a) for managing response to multi-agency and multi-jurisdictional emergencies in California. The City must use SEMS to be eligible for funding of their personnel related costs under state disaster assistance programs.
STIP	State Transportation Improvement Program	STIP is a multi-year capital improvement program of transportation projects funded by State Highway funds.
SWMP	Storm Water Management Program	SWMP is the City's program to protect the coastal waters and creeks using Best Management Practices, such as catch basin filters and establishing erosion control methods to prevent silt runoff from construction sites.
TEA	Transportation Enhancement Act	TEA is one of several programs created by congress in the 1991 Intermodal Surface Transportation Efficiency Act. TEA is the first Federal program to initiate focus on providing funding for sidewalks, bike lanes, and the conversion of abandoned railroad corridors into trails.
TPAC	Technical Planning Advisory Committee	An advisory body to the Santa Barbara County Association of Governments which includes staff representative of each city and county, and the Air Pollution Control District.
TTAC	Technical Transportation Advisory Committee	TTAC is an advisory committee to the Santa Barbara County Association of Governments (SBCAG) Board. TTAC is composed of Public Works Directors, City Engineers, and Traffic/Transit engineers and representatives from each City, the Metropolitan Transits Authority, and the County of Santa Barbara Public Works Agency.

TTAG	Technical Transportation Advisory Group	TTAG is an advisory committee to the Santa Barbara County Association of Governments (SBCAG) Board. TTAC is composed of Public Works Directors, City Engineers, and Traffic/Transit engineers and representatives from each City, the Metropolitan Transits Authority, Caltrans, and the County of Santa Barbara Public Works Agency. TTAG deals with the widening of Highway 101, which is also known as "101 In Motion".
US	United States	A constitutional republic established in 1783 by armed revolt against King George III of England
VLF	Vehicle License Fee	VLF is an annual fee on the ownership of a registered vehicle in California with the revenues distributed to cities and counties







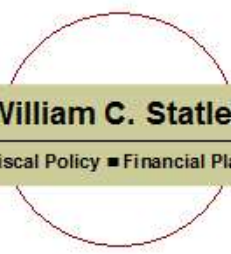

# City of Carpinteria

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## General Fund Five-Year Financial Plan: 2022-27

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June 2022



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Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

# General Fund Five Year Financial Plan: 2022-27

## TABLE OF CONTENTS

### INTRODUCTION

Overview	1
Forecast Findings	2
Forecast Framework	12
The Path Forward	14
Conclusion	15

### KEY ASSUMPTIONS

Demographic Trends	17
Expenditures	17
Interfund Transfers	18
State Budget Actions	18
Revenues	18

### FORECAST DETAIL

General Fund/Measure X Fiscal Forecast	20
Forecast Assumptions	21

### HISTORICAL TRENDS

#### Demographic and Economic Trends

General Economic Outlook	22
Population: Last Ten Years	24
Cost of Living: Last Ten Years	25

#### 2021-22 Revenue and Expenditure Summary

Total Funding Sources	24
General Fund Operating Costs by Service	24
General Fund Expenditures by Type	25
General Fund Revenues and Sources	25

### General Fund Revenue Trends

<i>Top Three General Fund Revenues</i>	
Sales Tax: Last Ten Years	26
Assessed Valuation: Last Ten Years	26
Transient Occupancy Tax: Last Ten Years	27

### General Fund Expenditure Trends

Overview	27
Sheriff Contract Costs: Last Ten Years	27
Insurance Costs: Last Ten Years	28
Operating Subsidies: Last Ten Years	28
CalPERS Pension Costs	28

# INTRODUCTION

## OVERVIEW

### Background

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This report is in response to the City’s interest in preparing an update to the 2017 long-term fiscal forecast and financial plan that assesses the General Fund’s ability over the next five years – on an “order of magnitude” basis – to:

- Continue current services in the aftermath of global pandemic (as well as other recently surfaced economic challenges).
- Address long-term liabilities.
- Achieve capital improvement plan (CIP) goals.
- And if the forecast projects a negative gap between revenues and expenditures, identify realistic options for the City’s consideration in closing the gap.

Making good resource decisions in the short term as part of the budget process requires considering their impact on the City’s fiscal condition down the road. Developing good solutions requires knowing the size of the problem the City is trying to solve: in short, the City cannot fix a problem it hasn’t defined. And in this economic and fiscal environment, looking only one year ahead has the strong potential to misstate the size and nature of the fiscal challenges – and opportunities – ahead of the City.

#### Updating the Five-Year Financial Plan

The City last prepared a five-year long-term financial plan in May 2017 for the period 2017-22. Since then, the City has implemented two key Plan recommendations: establishment of a Pension Stabilization Fund in mitigating pension costs; and voter approval of a new general purpose revenue source: 1.25% local option sales tax (Measure X).

Accordingly, given the five years since the last Plan was prepared, it is timely to update the Plan as well as address new and continuing challenges, including:

- Continued increases in CalPERS pension costs, including impacts from reducing the discount (investment yield) assumption from 7.0% to 6.8%, which was “triggered” in accordance with its rate stabilization plan resulting from a significant investment yield of 21.3% in 2020-21 compared with actuarial assumptions.
- New allocation model for Sheriff contract costs and its potential for significant cost increases.
- Library services operating and capital costs.
- CIP projects.
- Other initiatives in the Annual Work Program and Budget.

For those local agencies that have prepared long-term forecasts and financial plans, this did not magically make their fiscal problems disappear: they still had tough decisions to make. However, it allowed them to better assess their longer-term outlook, more closely define the size and duration of the fiscal challenges facing them, and then make better decisions accordingly for both the short and long run. This will be true for the City as well.

### Forecast Purpose and Approach

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The purpose of the forecast is to identify the General Fund’s ability over the next five years – on an “order of magnitude” basis – to continue current services in the aftermath of the global

## INTRODUCTION

pandemic (as well as other recently surfaced economic challenges), address long-term liabilities and achieve CIP goals.

The forecast does this by projecting ongoing revenues and subtracting from them likely operating and CIP costs in continuing current service levels. If positive, the balance remaining is available to fund “new initiatives” such as implementing CIP goals, addressing unfunded liabilities or improving service levels. On the other hand, if negative, it shows the likely “forecast gap” if the City continues current service levels or funds CIP projects without corrective action.

The forecast builds on the *General Fiscal Outlook* presented to the Council in January 2022, which prefaced this report by discussing the key economic, demographic and fiscal factors key factors that are likely to affect the City’s fiscal future. These ultimately translate into key assumptions that drive forecast results.

***It is important to stress that this forecast is not the budget.***

Budgets are based on program review, priorities and affordability. The forecast on the other hand is based on assumptions. It doesn’t make expenditure decisions; it doesn’t make revenue decisions. As noted above, its sole purpose is to provide an “order of magnitude” feel for the General Fund’s ability to continue current service levels and achieve CIP goals.

### ***Can the City Afford New Initiatives?***

**This is a basic question of priorities, not of financial capacity. But the forecast assesses how difficult answering this question will be.**

Ultimately, this forecast cannot answer the question: “Can the City afford new initiatives?” This is a basic question of priorities, not of financial capacity per se. However, making trade-offs is what the budget process is all about: determining the highest priority uses of the City’s limited

resources. And by identifying and analyzing key factors affecting the City’s long-term fiscal health, the forecast can help assess how difficult making these priority decisions will be.

Stated simply, the forecast is not the budget. Rather, it sets forth the challenges – and opportunities – ahead of the City in adopting a balanced budget, next year and beyond.

## FORECAST FINDINGS

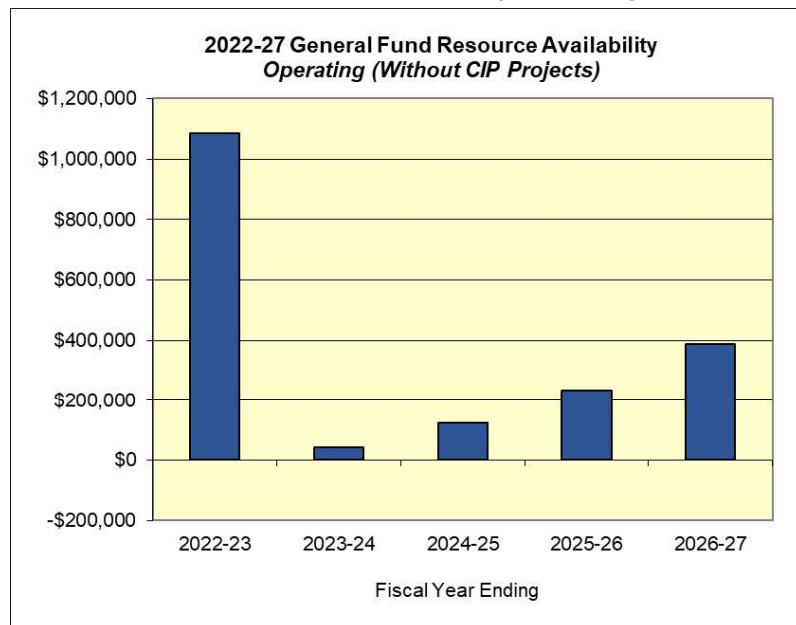
### **The Short Story**

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- The General Fund is in good shape in funding operating costs.
- However, there are significant challenges ahead in funding CIP projects (let alone improving service levels or addressing long-term liabilities).

# INTRODUCTION

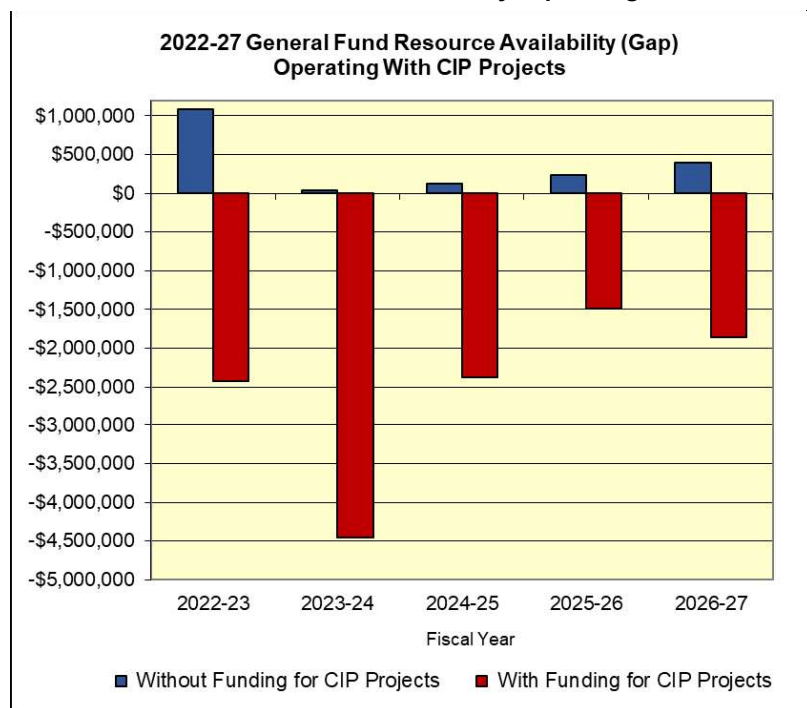
**Table 1. General Fund Resource Availability: Operating Costs**



**Funding Operating Costs.** As shown in Table, forecast revenues exceed *operating* costs in every year. The large favorable variance in 2022-23 is due to one-time “American Rescue Plan Act” (ARPA) revenues of \$1.3 million. Excluding ARPA, the average “resource availability” is about \$375,000 annually. The projected ending fund balance by the end of the forecast period (2026-27) would be about \$6.8 million above policy minimum targets.

Put in perspective, with fund balance above policy targets, resources are available to fund CIP projects of about \$1.4 million per year. This compares with the five-year average CIP in the forecast of \$2.9 million.

**Table 2. General Fund Resource Availability: Operating and CIP**



**Funding With CIP Projects.** Table 2 compares the forecast results for operating costs with what happens if CIP projects (based on the five-year CIP) are included in the forecast.

Instead of projecting a “resource availability” of about \$375,000 annually, the forecast shows an annual average “gap” of about \$2.5 million when CIP projects are included. The resulting ending fund balance at the end of 2026-27 would be \$1.6 million, which would be \$7.6 million below minimum policy targets.

**The Path Forward.** As discussed below, there are several options available in closing the forecast gap and funding CIP projects (in full or

part) that would result in a balanced budget and reserves at minimum policy levels, including:

- Scale back CIP projects.
- Identify alternative funding sources for General Fund subsidies.
- Reduce CalPERS unfunded actuarial liabilities (UAL).
- Consider focused revenue options.
- Combination of options.

# INTRODUCTION

## Key Forecast Drivers

Assumptions drive the forecast results, which are detailed on pages 17 to 19. Stated simply, if the assumptions change, the results will change. As prefaced in the *General Fiscal Outlook* presented to the Council in January 2022, there are eight key drivers underlying the forecast results:

- General economic trends and outlook
- State budget situation
- Current financial condition
- Key revenues
- Operating cost drivers, including Sheriff contract renewal and unfunded liabilities for pensions and retiree health care
- General Fund subsidies
- Population growth and development
- Capital improvement plan

**The Short Story.** As discussed below, forecast results are driven by four key actors:

- Sheriff contract increases.
- Ambitious CIP compared with past levels.
- Increased subsidies to other funds.
- CalPERS cost increases in funding the UAL

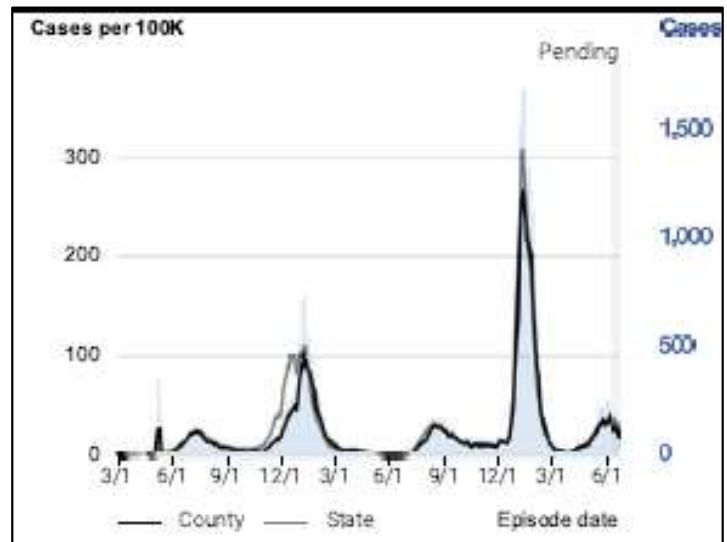
### ❶ *General Economic Trends and Outlook*

Last year, the public health crisis presented by Covid-19, and its adverse impact on the economy, was the major fiscal threat facing the cities throughout the nation. At this point, the public health crisis appears to be waning and revenue trends reflect continued recovery.

Table 3 shows trends in average daily Covid-19 cases since March 2020 through mid-June 2022. With the wide availability of vaccines, it appears that the public health crisis in California and Santa Barbara County is abating. (The trends for the County and the State track closely together.)

While cases have fluctuated significantly over the past two-plus years, as of mid-June 2022, cases are far below their peak in the Winters of 2020 and 2021.

**Table 3**  
**Average Daily Cases: Santa Barbara County and State**  
**March 2020 to Mid-June 2022**



## INTRODUCTION

Moreover, as reflected Table 4, the severity of Covid-19 public health impacts has dropped significantly, where deaths per 100,000 population are effectively zero as of mid-June 2022.

In short, with these improving trends, public health restrictions have been curtailed, and economic activity is beginning to return to pre-crisis levels.

### But New Economic Challenges Surface

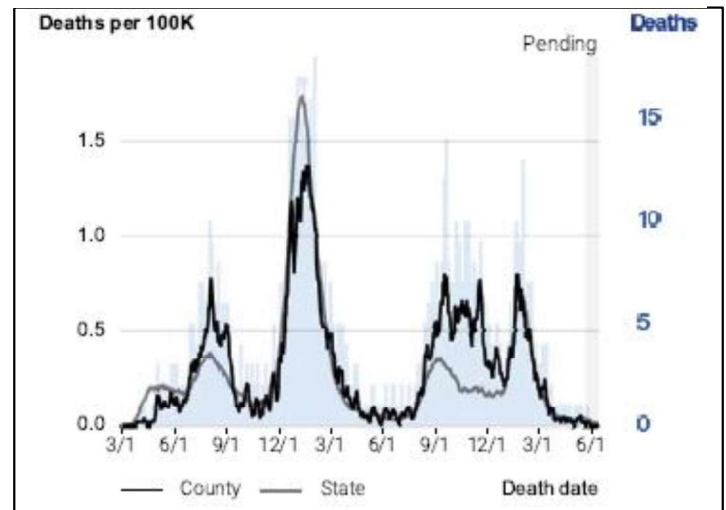
While Covid-19 impacts may be behind us, new economic challenges have surfaced in its wake, with mixed economic signals.

**Rising inflation.** Current trends are at the highest levels in forty years. As Covid-19 economic impacts lessen, there is now high demand for limited supplies: supply chain shortages persist; and gasoline prices have surged with limited supplies due to the war in Ukraine. This has resulted in increasing interest rates in responding to this. Initially believed to be short-term by many leading economists, it now appears to have longer-term impacts.

**But there are notable strengths.** While interest rates are rising, they are still low by historic standards. And the housing market remains strong.

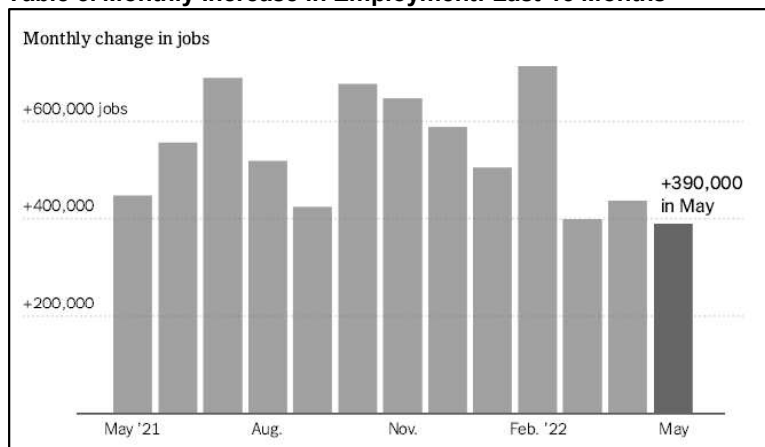
Moreover, employment trends are also favorable. Nationally, the unemployment rate continues at 3.6% for the third straight month, with 500,000 jobs created in April 2022 and 390,000 in May 2022. This is the 17th straight monthly gain. The unemployment rate was 3.6% for the third straight month, a touch away from a half-century low.

**Table 4**  
**Deaths Per 100,000: Santa Barbara County and State**  
**March 2020 to June 2022**



Source: State of California  
<https://covid19.ca.gov/state-dashboard>

**Table 5. Monthly Increase in Employment: Last 13 Months**

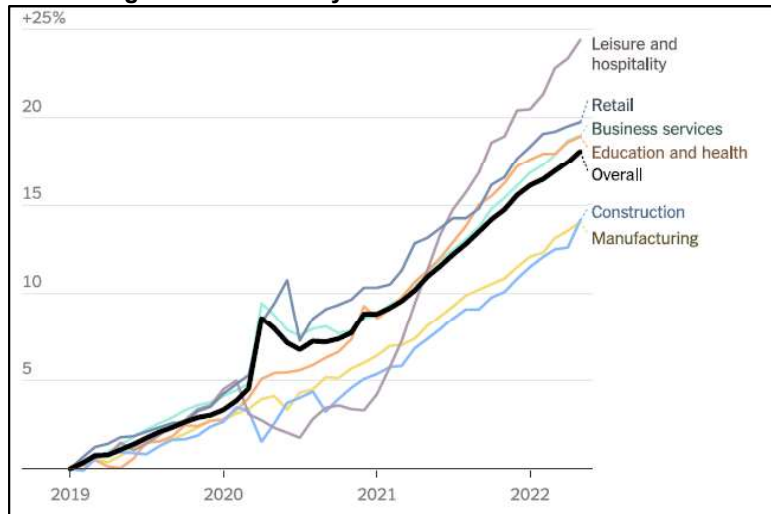


Source: U.S. Bureau of Labor Statistics  
Graphic by the New York Times

## INTRODUCTION

Average hourly earnings are also on the rise, increasing by 5.2% from a year ago, with gains in virtually all industries from 2019.

**Table 6. Percent Change in Average Hourly Earnings for Non-managers Since January 2019**



Source: U.S. Bureau of Labor Statistics

Graphic by the New York Times

**What the experts say.** In its recent California economic outlook (June 1, 2022), the highly regarded UCLA Anderson School of Management forecast concluded:

“We expect the depth of this economic slowdown and the highest risk of recession to occur in the middle of 2023, although we still think a recession is unlikely at this time.”

They also noted that supply chain disruptions are affecting consumers, business and agriculture; and that higher energy prices because of the Russian invasion of Ukraine add “additional headwinds to the state’s economic growth.”

Regarding future inflation and unemployment trends, the following summarizes the Federal Reserve’s “consensus” outlook as of June 15, 2022:

**Table 7. Federal Reserve Outlook**

Key Indicators	2022	2023	2024	Longer Run
Unemployment Rate	3.7%	3.9%	4.1%	4.0%
Inflation	5.2%	2.6%	2.2%	2.0%

Source: U.S. Federal Reserve

General Fund revenue projections reflect this outlook of “cautious optimism.”

**What this means for the City.** Property tax, sales tax and transient occupancy tax (TOT) revenues account for over 90% of General Fund revenues (excluding transfers). These are driven by performance of the local economy, which in turn is driven by the interrelated performance of the regional, state and national economies. While no significant economic downturns that will impact key General Fund revenues are projected in the forecast, this is not a sure thing.



## INTRODUCTION

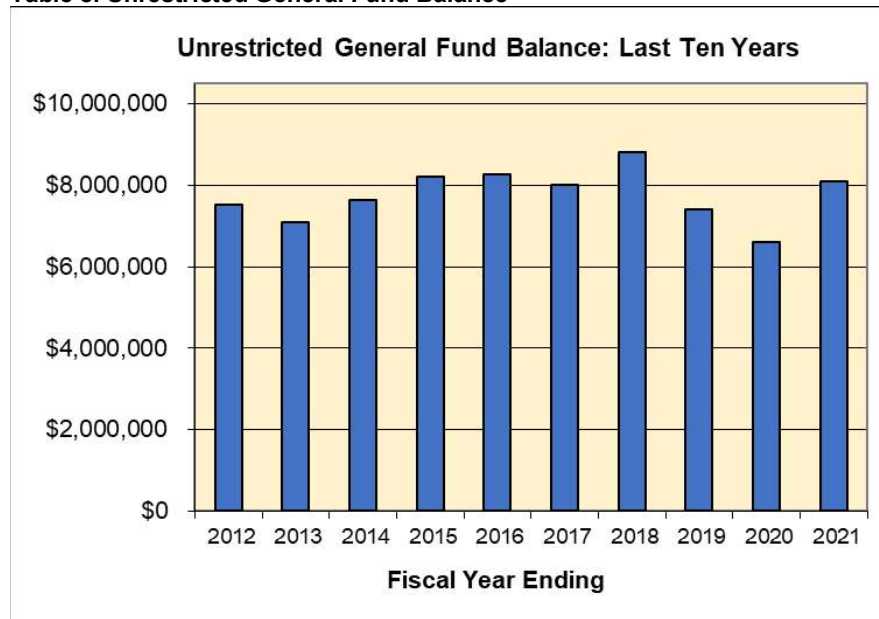
### ② *Current Strong Financial Condition*

As noted in the *General Fiscal Outlook*, while the City has not been immune from adverse economic forces resulting from the global pandemic, it has been more successful than many other communities in California in weathering these fiscal storms. The City has adopted balanced budgets and maintained strong General Fund reserves at policy levels. It currently has no General Fund debt; and compared with many California cities, modest pension and retiree health obligations.

The City has also adopted – and followed – prudent fiscal policies addressing issues such as reserves, user fee cost recovery, investments, use of generally accepted accounting principles (GAAP) in preparing financial statements and budgets, inventories and fixed assets. The City routinely receives “clean” audit opinions; and has received the prestigious Award for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) as well as the Award for Operating Budget Excellence from the California Society of Municipal Finance Officers (CSMFO).

The following chart shows the City’s unrestricted General Fund balance for the past ten years. In each year, the City exceeds its minimum policy. It also shows that reserves have remained relatively constant, which means that the City has been able to respond to tough fiscal times without relying on significant drawdowns on its reserves.

**Table 8. Unrestricted General Fund Balance**



**June 30, 2021 Ending General Fund Balance.** As shown below, the City ended 2020-21 with General Fund balances that are \$2.3 million higher than the policy minimum. This will serve the General Fund well in meeting the challenges ahead.

# INTRODUCTION

**Table 9. Unrestricted General Fund Balance**

<b>Unrestricted General Fund Balance: June 30, 2021</b>	<b>Amount</b>
Financial and economic uncertainty	4,052,200
Capital asset replacement	511,600
Special projects	1,193,600
Unassigned	2,351,200
<b>Total Unrestricted Fund Balance: June 30, 2021</b>	<b>\$8,108,600</b>

2020-21 Audited Fund Balance

## ③ *State Budget Outlook*

Over the past thirty years, the greatest fiscal threat to cities in California has not been economic downturns, dotcom meltdowns or corporate scandals, but rather, State takeaways. These included 20% reductions in property tax revenues in transferring revenues to schools via the Education Revenue Augmentation Fund (which in turn allowed the State to reduce its funding to schools by a commensurate amount), property tax administration fees, unfunded State mandates and most recently, dissolution of redevelopment agencies. These takeaways were on top of the fiscal challenges facing cities in light of their own revenue declines and cost pressures.

Fortunately, due to an improving economy combined with tax increases, constrained spending and more prudent fiscal policies (including required contributions to reserves), the State is in its best financial condition in many years. Accordingly, there are no further takeaways on the horizon – but neither are there any suggested restorations of past takeaways.

That said, while there are added constitutional protections in place since the last State raids on local finances, five years is a long time for the State to leave cities alone.

## ④ *Key Revenues*

Based on trends for the past ten years (detailed on pages 26 and 27), the City was experiencing a strong recovery from the Great Recession – and then Covid-19 hit with its adverse economic and fiscal impacts. The forecast assumes strong growth in 2021-22 in the City's top three revenues - property tax, sales tax and transient occupancy tax (TOT) - as economic activity returns to pre-pandemic levels, with modest growth thereafter. Together, these three sources account for almost 90% of General Fund revenues.

## ⑤ *Operating Costs Expenditures*

There are three key operating cost assumptions reflected in the forecast, which are described in greater detail on pages 17 and 18.

- **Operating cost “baseline.”** The 2022-23 Preliminary Budget is the “baseline” for the forecast. From this, operating costs are projected to increase by inflation (projected at 4% to 2% annually), excluding retirement costs and Sheriff contract costs.

## INTRODUCTION

- **CalPERS retirement costs.** Significant increases in funding the City’s “unfunded actuarial liability (UAL) are assumed based on projections provided by the California Public Employees Retirement System (CalPERS).
- **Sheriff contract costs.** These costs account for 40% of General Fund operating costs. As shown on page 27, increases in Sheriff contract costs have been modest over the past ten years through 2020-21. However, significant increases were experienced in 2021-22 and are expected in 2022-23.

### ⑥ *General Fund Subsidies*

As summarized below, General Fund and Measure X are proposed to provide significant operating subsidies to four funds in 2022-23:

**Table 10. General Fund Subsidies**

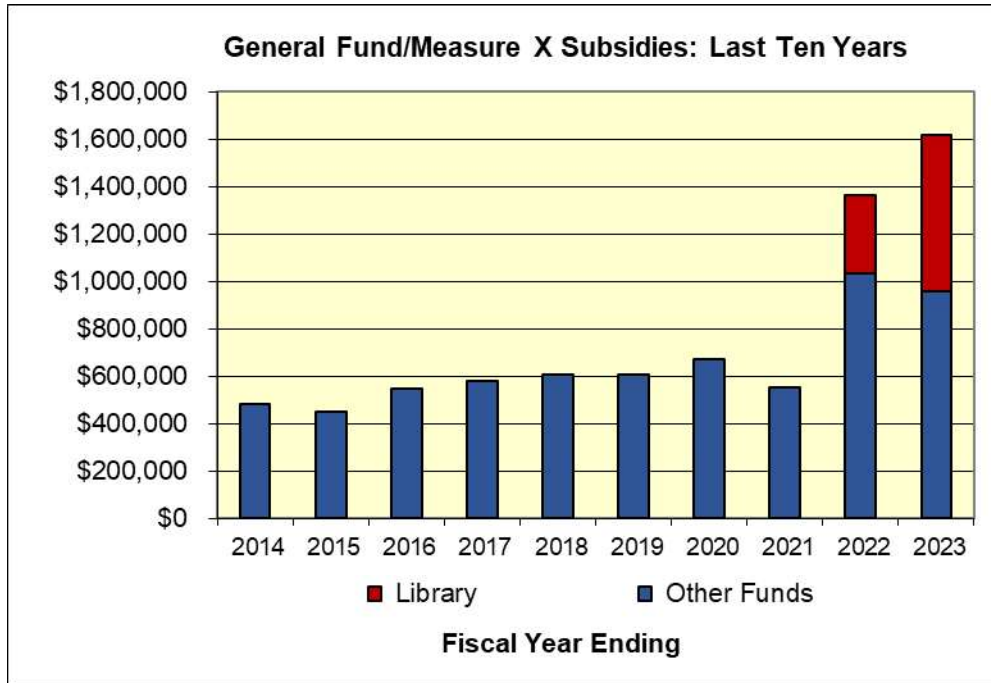
<b>2022-23 Proposed General Fund/Measure X Subsidies</b>			
<b>Fund</b>	<b>General Fund</b>	<b>Measure X</b>	<b>Total</b>
Park Maintenance	218,100	120,000	338,100
ROW Assessment	17,700	50,000	67,700
Recreation Services	474,400	80,000	554,400
Library	30,000	630,700	660,700
<b>Total</b>	<b>\$740,200</b>	<b>\$880,700</b>	<b>\$1,620,900</b>

These subsidies are largely due to structural imbalances between revenues – which in the case of assessments are fixed – and increased costs due to aging infrastructure and deferred maintenance. In the case of the Library Fund, significant General Fund/Measure X support was envisioned for this new service.

As reflected below, subsidies remained relatively constant until 2021-22, when they increased significantly. While the new Library service is certainly a factor, there were increases in the other three funds as well.

## INTRODUCTION

**Table 11. General Fund Subsidies: Last Ten Years**



Continued subsidies to these four funds at the 2022-23 level (adjusted for inflation) are projected through 2026-27.

### 7 *Population Growth and Development*

The City's population of about 13,000 has remained virtually unchanged over the past ten years. While there are some new residential developments in the pipeline, they are not likely to cause either significant operating revenue or cost increases over the next five years.

On the other hand, there are two hotel projects (one on City property) that may come on-line in the next five years that could favorably affect General Fund revenues.

However, there are regulatory hurdles ahead for these projects. Moreover, even if these projects receive discretionary approvals, it is uncertain what the market for these projects will look like three to five years from now. Accordingly, no new revenues from new development are projected in the forecast.

However, the following summarizes the estimated fiscal impact if these two hotel projects become operational at some time in the next five years:

**Table 12. Estimated Revenues from Two Possible Hotel Projects**

Project	Rooms	Revenue Estimate		
		TOT	Other	Total
Via Real	72	442,000	-	442,000
Surfliner	40	385,000	236,000	621,000
Total	112	\$827,000	\$236,000	\$1,063,000

## INTRODUCTION

### ⑧ Capital Improvement Projects

The following summarizes the five-year General Fund/Measure X CIP prepared by staff based on current goals and objectives. The first year is based on the proposed 2022-23 Budget.

**Table 13. Forecast CIP Projects**

<b>CIP Projects: General Fund/Measure X</b>					
Project	2022-23	2023-24	2024-25	2025-26	2026-27
Carpinteria Skate Park	980,000				
La Concha Park	570,000				
Bluffs II Trail	149,800				
Playground Replacement	250,000				
City Hall Solar	36,900				
City Hall Storage	494,000				
Carpinteria Skate Park	116,000				
2022 Pavement Rehabilitation	110,000				
City Hall Campus Expansion		1,500,000			
Community Farm Project		82,400			
Carpinteria Library Improvements		1,125,000			
Ninth Street Improvements		896,500			
Linden Avenue Beach-End Beautification			31,200		
City Hall Campus Site Improvements			700,000		
Corporation Yard Maintenance Building			213,300		
City Hall Storage			375,000		
City Hall Solar Energy Generation and Storage			19,400		
Carpinteria Creekside Parcel Acquisition			61,400		
Transit Facility Improvements			7,800		
Pedestrian Bridge Rehabilitation			104,200		
Memorial Park Improvements				16,600	
Carpinteria Community Pool Improvements				8,200	
Playground Equipment Replacement				810,000	810,000
Parking Lot #4					675,000
2022 Pavement Rehabilitation	800,000				
2023 Pavement Rehabilitation		888,500	124,900		
2024 Pavement Rehabilitation			864,400	121,500	
2025 Pavement Rehabilitation				768,600	108,000
2026 Pavement Rehabilitation					659,400
Total	\$3,506,700	\$4,492,400	\$2,501,600	\$1,724,900	\$2,252,400

### Forecast Gap vs Budget Deficit

In those years where expenditures are greater than revenues due to CIP projects, this forecast does not project a “budget deficit.” Stated simply, a projected “forecast gap” is not the same as a “budget deficit.” The City will have a budget deficit only if it does nothing to take corrective action. However, by looking ahead and making the tough choices necessary “today” to close any potential *future* gaps, the City will avoid incurring real deficits.

## FORECAST FRAMEWORK

### Background

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There are two basic approaches that can be used in preparing and presenting forecasts: developing one forecast based on one set of assumptions about what is believed to be the most likely outcome; or preparing various “scenarios” based on a combination of possible assumptions for revenues and expenditures. This forecast uses the “one set of assumptions” approach as being the most useful for policy-making purposes. However, the financial model used in preparing this forecast can easily accommodate a broad range of other “what if” scenarios.

### Demographic and Financial Trends

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The past doesn’t determine the future. However, if the future won’t look like the past, we need to ask ourselves: why not? How will the future be different than the past, and how will that affect the City’s fiscal outlook? Accordingly, one of the first steps in preparing the forecast is to take a detailed look at key demographic, economic and fiscal trends over the past ten years.

A summary of key indicators is provided in the *Trends* section of this report beginning on page 23. Areas of particular focus included:

- ***Demographic and Economic Trends.*** Population and inflation as measured by changes in the consumer price index (CPI).
- ***Revenues Trends.*** Focused on the City’s top three General Fund revenues – property taxes, TOT and sales – which together account for almost 90% of total General Fund revenues.
- ***Expenditure Trends.*** Overall trends in key expenditure areas, including sheriff contract, insurance, General Fund subsidies and pension costs.

### Forecast Assumptions

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As noted above, assumptions drive the forecast results. Sources used in developing forecast projections include:

- Long and short-term trends in key City revenues and expenditures.
- Economic trends as reported in the national media.
- Statewide and regional economic forecasts prepared by the University of California, Los Angeles, University of California, Santa Barbara, California Economic Forecast and Beacon Economics.

## INTRODUCTION

- Economic and fiscal information developed by the State Legislative Analyst (LAO), State Department of Finance and State Controller.
- Fiscal and legislative analysis by the League of California Cities.
- Analysis by the City's sales tax advisor (HdL Companies).
- Five-year employer contribution rate projections prepared by CalPERS.

Ultimately, working closely with City staff, the forecast projections reflect our best judgment about performance of the local economy during the next five years, and how these will affect General Fund revenues and expenditures. A detailed description of the assumptions used in the forecast and the resulting projections are provided on pages 17 to 19.

### What's Not in the Forecast

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**Grant Revenues.** For operations, the forecast does not reflect the receipt of any “competitive” grant revenues over the next five years. However, based on past experience, it is likely that the City will be successful in obtaining grants for operating purposes. However, these are typically for restricted purposes that meet the priorities of the granting agency, which are not necessarily the same as the City's. Moreover, experience shows given federal and state budget challenges, the amount of available grant funding is more likely to decline over the next five years than increase.

**Operating Needs Not Funded in the Proposed 2022-23 Budget.** It is likely that there are City needs that are not reflected in the proposed 2022-23 Budget.

### What's Most Likely to Change?

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By necessity, the forecast is based on a number of assumptions. The following summarizes key areas where changes from forecast assumptions are most likely over the next five years:

**Top Revenue Projections.** These are directly tied to the performance of the local economy, which in turn is driven by the interrelated performance of the regional, state and national economies. As noted above, no significant economic downturns that will impact key General Fund revenues are projected in the forecast. However, it bears repeating that this is not a sure thing.

**Revenue Projections from New Development.** While none are reflected in the forecast, it is possible that some of the hotel and other projects on the radar could move faster. If that's the case, then revenues – at least in the forecast out-years – may be better than the forecast.

**Insurance Costs.** The forecast assumes that general liability and workers' compensation and property insurance costs will grow by inflation. However, in the past this has been a volatile cost for many cities in California (and the City's experience has shown the potential for wide swings as well).

## INTRODUCTION

While loss experience plays a role, higher costs can also be incurred resulting from volatility in the financial markets. This can often have a far greater impact on insurance costs than actuarial loss experience.

**Retirement Costs.** The forecast uses CalPERS' rate projections for the next five years. While this is a reasonable assumption, experience has shown the potential for even steeper increases in employer contribution costs.

### THE PATH FORWARD

As discussed above, the City is in good fiscal shape in funding operating costs – which has been the focus of past City budgets – with projected revenues exceeding operating costs by about \$375,000 annually.

However, the forecast also shows an annual average “gap” of about \$2.5 million when CIP projects are included (\$2.9 million average per year).

As discussed below, there are several options available in closing the forecast gap and funding CIP projects (in full or part) that would result in a balanced budget and reserves at minimum policy levels, including:

**Scale Back CIP Projects.** The forecast includes an average annual coat for CIP projects of \$2.9 million. Scaling this back to \$1.4 million would result in a fund balance that meets minimum fund balance targets at the end of 2026-27, while supporting CIP improvements at a higher level than in the past.

**Identify Alternative Funding Sources for General Fund Subsidies.** Until 2021-22, General Fund subsidies were relatively stable from year-to-year. However, as summarized by the following, General Fund subsidies increased significantly in 2021-22. While the contributions for the Library were expected, there were increases in the other three funds as well.

General Fund/Measure X Subsidies			
Fund	2020-21	2021-22	2022-23
Park Maintenance	173,800	220,700	338,100
ROW Assessment	29,700	75,500	67,700
Recreation Services	351,700	411,400	554,400
Library	-	327,500	660,700
Total	\$555,200	\$1,035,100	\$1,620,900

**Reduce CalPERS Unfunded Actuarial Liabilities (UAL).** The City's pension situation is described on pages 28 to 32. The short story: the City has seen significant increases in annual contributions in amortizing its unfunded actuarial liabilities. About 22 years remains on this amortization schedule. The City has wisely set aside \$1.4 million in a “Section 115” trust fund to assist in addressing its UAL. An option that CalPERS offers is a shortened amortization period of 10 or 15 years. While this requires higher annual payments, the long-term cost savings are significant. A high level analysis indicates that the City could select a shorter amortization period and draw down its Section 115 funds in



## INTRODUCTION

offsetting the higher annual payments. This requires further analysis in consultation with the City's actuary to further assess the costs and benefits of this approach.

**Consider Focused Revenue Options.** There are two focused options the City could consider:

- **Higher cost recovery.** This is one of the few remaining areas where the Council has discretion in balancing funding for the cost of services between general purpose revenues and fees. The City plans to prepare a cost of services study in 2022-23 in evaluating current costs and user charges in alignment with adopted cost recovery policies. If fees are set lower than appropriate, this means fewer general purpose revenues are available for services that do not have user fee options, like police protection, street maintenance, parks and libraries. This study may present an opportunity for improved cost recovery that in turn can assist in meeting the City's CIP goals.
- **Business license tax.** Anyone doing business in the City is required to pay a business license tax, which is levied solely for general revenue purposes. While there are over 40 different categories, the maximum that most businesses pay if they have 21 or more employees is \$100, based on the following schedule for retailers, professionals and manufacturers:

No. of Employees	Annual Tax
1 to 5	\$25
6 to 10	\$50
10 to 20	\$75
21 or More	\$100

Combined with application fees for new businesses, this results in very modest revenues of about \$62,000 annually. Given this relatively low amount of revenue, it is likely that the cost of administering this program is higher than the revenue generated.

Most modern business tax ordinances use gross receipts as the tax base to better reflect ability to pay. There are many ways of structuring the business taxes; and as such, more detailed analysis is required in estimating revenues from an updated business tax ordinance. However, based on a review of ratios between business tax and sales tax revenues in other California cities, a conservative estimate of 15% of sales tax revenues (excluding Measure X) generates about \$325,000 in revenues, for an increase of \$263,000. Under Proposition 218, this would require voter approval.

**Combination of Options.** Rather than relying on only one option, the City could use a combination of them.

## CONCLUSION

**Favorable Outlook in Funding Operating Costs.** The City is in good fiscal shape in funding operating costs – which has been the focus of past City budgets – with projected revenues exceeding operating costs by about \$375,000 annually. Including available fund balance above policy targets, resources are available to fund CIP projects of about \$1.4

## INTRODUCTION

million per year. While less than the five-year CIP average in the forecast of \$2.9 million, it is more than the \$500,000 it has allocated on average in the past.

**Challenges Ahead in Funding CIP Projects.** The forecast shows an annual average “gap” of about \$2.5 million when CIP projects are included.

**The Path Ahead.** This report identifies four basic options for funding an expanded CIP. All with the exception of business license tax (which would require voter approval) can be approved by the Council.

## KEY ASSUMPTIONS

### DEMOGRAPHIC TRENDS

**Population.** Based on recent trends, no change in population (either up or down) is projected to materially affect revenues or expenditures over the next five years.

**Inflation.** Based on long-term trends and projections in recent statewide and regional forecasts, inflation – as measured by the consumer price index (CPI) – the following summarized inflation assumptions:

<i>Estimate</i>	
2021-22	4.0%
<i>Forecast</i>	
2022-23	4.0%
2023-24	3.0%
2024-25	2.0%
2025-26	2.0%
2026-27	2.0%

### ECONOMIC OUTLOOK

The public health crisis and adverse economic impacts from Covid-19 appear to be waning and revenue trends reflect continued recovery. However, in its wake, new concerns have surfaced with inflation and possible recession. On the other hand, the housing market, employment and wages continue to be strong. The forecast assumes “cautious optimism” and modest growth. Accordingly, it does not project any significant economic downturns that would impact key General Fund revenues. However, this is far from a sure thing.

### EXPENDITURES

**Operating Costs.** The proposed 2022-23 Budget is the “baseline” for the forecast operating expenditures. From this, operating costs are projected to increase by inflation, with the notable exception of pension and Sheriff contract costs.

**CalPERS.** These are based on projections provided by the California Public Employees Retirement System (CalPERS). The underlying factors driving the increases are described in the *Trends* section of this report beginning on page 28. Based on these factors, the detail calculations for projecting retirement costs are provided on page 21.

**Sheriff Contract Costs.** As discussed in the *Trends* section of this report beginning on page 27, increases in Sheriff contract costs have been modest over the past years until 2021-22, when costs increased by about 15%. The proposed costs for 2022-23 are also expected to increase by 15%. After that, annual costs are projected to rise by 3.5% annually, based on the prior five-year average increase.

**Other Operating Costs.** As noted by above, the forecast assumes increases based on inflation ranging from 4% to 2%, aside from pension and Sheriff contract costs. This is lower than past trends based on the following factors:

## KEY ASSUMPTIONS

- In preparing and reviewing expenditure trends, special attention was focused separately on key “external” drivers like insurance, CalPERS pension and Sheriff contract costs.
- In the case of retirement costs, as noted above, these were prepared separately based on rate and cost information provided by CalPERS.
- And separate assumptions have been made for Sheriff contract costs.
- After accounting for these three external drivers, the remaining costs are largely within the control of the City. Staffing costs account for about one-third of operating expenditures. Setting aside the two costs that are accounted for separately, staffing costs rise (or fall) based on two factors: authorized staffing levels and compensation. Both are within the control of the City. Since this report is a forecast and not the Budget, CPI is a reasonable basis for projecting these other costs.

**Capital Improvement Plan (CIP) Projects.** Expenditures are based on funding and phasing assessments prepared by City staff. These are presented on page 11.

### INTERFUND TRANSFERS

Transfers in and out, including fund subsidies, are based on the proposed 2022-23 Budget and increase annually based on changes in the CPI.

### STATE BUDGET ACTIONS

The forecast assumes no added cuts nor restoration of past cuts to cities.

### REVENUES

Sources used in developing revenue projections for the forecast include:

- Long and short-term trends in key City revenues and expenditures.
- Economic trends as reported in the national media.
- State and regional economic forecasts prepared by the University of California, Los Angeles; University of California, Santa Barbara; California Economic Forecast; and Beacon Economics.
- Economic and fiscal information developed by the State Legislative Analyst (LAO), State Department of Finance and State Controller.
- Fiscal and legislative analysis by the League of California Cities.
- Analysis by the City’s sales tax advisor (HdL Companies).

Ultimately, however, in close consultation with City staff, the forecast projections reflect our best judgment about the State budget process and the performance of the local economy during the next five years and how these will affect General Fund revenues.

#### *Top Three Revenues*

The following describes the assumptions for the “Top Three” revenues in the forecast, which account for almost 90% of total projected General Fund revenues.

## KEY ASSUMPTIONS

**Property Tax.** This revenue source is driven by changes in assessed value. The forecast assumes modest “baseline” growth throughout the forecast period as follows:

<i>Estimate</i>	
2021-22	4.6%
<i>Forecast</i>	
2022-23	4.3%
2023-24	5.0%
2024-25	5.0%
2025-26	5.0%
2026-27	5.0%

**Transient Occupancy Tax.** Transient occupancy taxes (TOT), which are based on hotels and short-term vacation rentals, are estimated to increase significantly in 2021-22, reflecting recovery from Covid-19 impacted revenues. Due to this, revenues are projected to remain flat in 2022-23, and then grow by CPI thereafter. No new hotels are assumed in the forecast.

<i>Estimate</i>	
2021-22	38.6%
<i>Forecast</i>	
2022-23	Flat
2023-24	3.0%
2024-25	2.0%
2025-26	2.0%
2026-27	5.0%

**Sales Tax.** The forecast assumptions were prepared by the City’s sales tax advisor (HdL). With strong growth in 2021-22, revenues are essentially flat in 2022-23 and then grow modestly thereafter.

	General	Meas X
<i>Estimate</i>		
2021-22	20.2%	15.5%
<i>Forecast</i>		
2022-23	-.04%	-.08%
2023-24	3.6%	3.8%
2024-25	2.9%	2.9%
2025-26	2.9%	2.9%
2026-27	3.4%	3.4%

### **Other Revenues**

These are projected to remain flat or grow modestly by inflation during the forecast period,

# GENERAL FUND/MEASURE X FIVE YEAR FISCAL FORECAST: 2022-27

	2019-20 Actual	2020-21 Actual	2021-22 Estimated	FORECAST					
				2022-23	2023-24	2024-25	2025-26	2026-27	
REVENUES									
Taxes and Franchise Fees									
Property Tax	\$4,119,400	\$4,372,200	\$4,572,400	\$4,769,600	\$5,008,100	\$5,258,500	\$5,521,400	\$5,797,500	
Sales Tax	4,714,200	5,271,600	6,174,700	6,135,800	6,364,600	6,549,200	6,739,100	6,968,200	
Transient Occupancy Tax	2,023,100	2,209,200	3,062,200	3,062,200	3,154,100	3,217,200	3,281,500	3,347,100	
Franchise Fees	757,300	689,100	685,100	685,100	711,100	725,300	739,800	754,600	
Business License Taxes	48,900	41,100	62,000	62,000	63,900	65,200	66,500	67,800	
From Other Governments	452,200	399,300	304,000	552,000	337,300	337,300	337,300	337,300	
Permits and Service Charges	594,300	566,300	703,000	502,500	629,100	641,700	654,500	667,600	
Other Revenues									
Investment Earnings	377,200	68,200	54,200	27,800	145,600	145,600	145,600	145,600	
Other Revenues	727,400	352,200	154,600	101,600	316,300	316,300	316,300	316,300	
Total Revenues	13,814,000	13,969,200	15,772,200	15,898,600	16,730,100	17,256,300	17,802,000	18,402,000	
EXPENDITURES									
Operating Programs	10,844,300	10,165,200	12,165,100	14,356,300	14,855,600	15,266,000	15,668,500	16,078,700	
Capital Outlay	273,400	168,100	87,700	178,900	162,800	162,800	162,800	162,800	
Total Operating Expenditures	11,117,700	10,333,300	12,252,800	14,535,200	15,018,400	15,428,800	15,831,300	16,241,500	
CIP Projects	571,200	1,593,100	1,842,500	3,506,700	4,492,400	2,501,600	1,724,900	2,252,400	
Total Expenditures	11,688,900	11,926,400	14,095,300	18,041,900	19,510,800	17,930,400	17,556,200	18,493,900	
OTHER SOURCES (USES)									
Transfers In	241,800	-	1,345,000	1,342,000	-	-	-	-	
Transfers Out									
Fund Subsidies	(673,300)	(555,100)	(1,035,200)	(1,620,900)	(1,669,500)	(1,702,900)	(1,737,000)	(1,771,700)	
CIP Projects									
Other Funds	(29,000)	-	-	-	-	-	-	-	
Total Other Sources (Uses)	(460,500)	(555,100)	309,800	(278,900)	(1,669,500)	(1,702,900)	(1,737,000)	(1,771,700)	
Sources Over (Under) Uses	1,664,600	1,487,700	1,986,700	(2,422,200)	(4,450,200)	(2,377,000)	(1,491,200)	(1,863,600)	
FUND BALANCE, BEGINNING OF YEAR	9,122,600	10,787,200	12,274,900	14,261,600	11,839,400	7,389,200	5,012,200	3,521,000	
FUND BALANCE, END OF YEAR	10,787,200	12,274,900	14,261,600	11,839,400	7,389,200	5,012,200	3,521,000	1,657,400	
GENERAL FUND BALANCE, END OF YEAR									
Unspendable		400	400	400	400	400	400	400	
Restricted: Pension Stabilization	1,113,400	1,438,600	1,438,500	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	
Committed									
Fiscal Stability, Cash Flow and Contingencies, 40% of Annual General Fund	4,344,900	4,052,300	4,489,300	5,223,200	5,396,800	5,544,300	5,688,900	5,836,300	
General Reserve Fund: \$1,000,000 Minimum	1,189,200	1,193,600	1,005,700	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Major Asset Replacement and Repair									
\$1,000,000 Minimum	540,500	511,600	432,900	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Assigned: Measure X Projects and Programs	3,055,000	3,645,100	4,093,400	2,587,200					
Unassigned	544,200	1,433,300	2,801,400	590,000	(1,446,600)	(3,971,100)	(5,606,900)	(7,617,900)	
Total	10,787,200	12,274,900	14,261,600	11,839,400	7,389,200	5,012,200	3,521,000	1,657,400	

## ASSUMPTIONS SUMMARY

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Population	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Inflation	4.0%	4.0%	3.0%	2.0%	2.0%	2.0%
<b>REVENUES &amp; OTHER SOURCES</b>						
Property Tax	4.6%	4.3%	5.0%	5.0%	5.0%	5.0%
Transient Occupancy Tax	38.6%	Flat	3.0%	2.0%	2.0%	2.0%
Sales Tax (Basis: HdL Projection)						
Percent Increase	20.2%	-0.4%	3.6%	2.9%	2.9%	3.4%
General Fund Measure X	15.5%	-0.8%	3.8%	2.9%	2.9%	3.4%
Revenue						
General Fund	1,817,700	2,176,800	2,255,200	2,320,600	2,387,900	2,469,100
Measure X	3,453,900	3,959,000	4,109,400	4,228,600	4,351,200	4,499,100
	5,271,600	6,135,800	6,364,600	6,549,200	6,739,100	6,968,200
Business License Tax	Estimated	Estimated	3.0%	2.0%	2.0%	2.0%
Average of Prior 5 Years: 2023-24 to 2026-27	Base					
Franchise Fees	690,400	Estimated	3.0%	2.0%	2.0%	2.0%
From Other Governments	337,300	Estimated	Flat	Flat	Flat	Flat
Permits & Service Charges	610,800	Estimated	3.0%	2.0%	2.0%	2.0%
Investment Earnings	145,600	Estimated	Flat	Flat	Flat	Flat
Other Revenues	316,300	Estimated	Flat	Flat	Flat	Flat
<b>EXPENDITURES</b>						
Operating Expenditures						
Sheriff Contract	4,600,000	14.7%	3.5%	3.5%	3.5%	3.5%
Proposed contract for 2022-23		5,278,000	5,462,700	5,653,900	5,851,800	6,056,600
Average increase, last 5 years excluding 2020-21 and 2021-22)						
Unfunded Actuarial Liability (UAL)						
Classic (80% Allocated to General Fund)	312,600	362,700	391,200	421,600	440,800	459,200
PEPRA (80% Allocated to General Fund)	2,000	2,300	2,900	3,400	3,800	4,100
Safety (Reflects 3.3% prepayment discount)	288,900	315,400	327,500	339,100	343,900	346,800
Total	603,500	680,400	721,600	764,100	788,500	810,100
Other Operating Expenditures	7,049,300	8,576,800	8,834,100	9,010,800	9,191,000	9,374,800
Total Operating Expenditures	12,165,100	14,356,300	14,855,600	15,266,000	15,668,500	16,078,700
Capital Outlay						
Average of Prior 5 Years: 2023-24 to 2026-27	Base					
Total	162,800	178,900	162,800	162,800	162,800	162,800
CIP Projects	12,252,800	14,535,200	15,018,400	15,428,800	15,831,300	16,241,500
General Fund		980,000	1,582,400	1,400,300	834,800	810,000
Measure X		2,526,700	2,910,000	1,101,300	890,100	1,442,400
Total		3,506,700	4,492,400	2,501,600	1,724,900	2,252,400

ASSUMPTIONS SUMMARY						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>OTHER SOURCES (USES)</b>						
Transfers In						
ARPA						
General Fund	1,269,000	1,267,000				
Measure X	76,000	75,000				
Total	1,345,000	1,342,000	-	-	-	-
Transfers Out						
Historic Fund Subsidies						
General Fund	(547,700)	(710,200)				
Measure X	(487,500)	(250,000)				
Total	(1,035,200)	(960,200)	-	-	-	-
Library Fund						
General Fund		(30,000)				
Measure X		(630,700)				
Total	-	(660,700)				
Total Transfers Out	(1,035,200)	(1,620,900)	(1,669,500)	(1,702,900)	(1,737,000)	(1,771,700)
Grows by Inflation			3.0%	2.0%	2.0%	2.0%

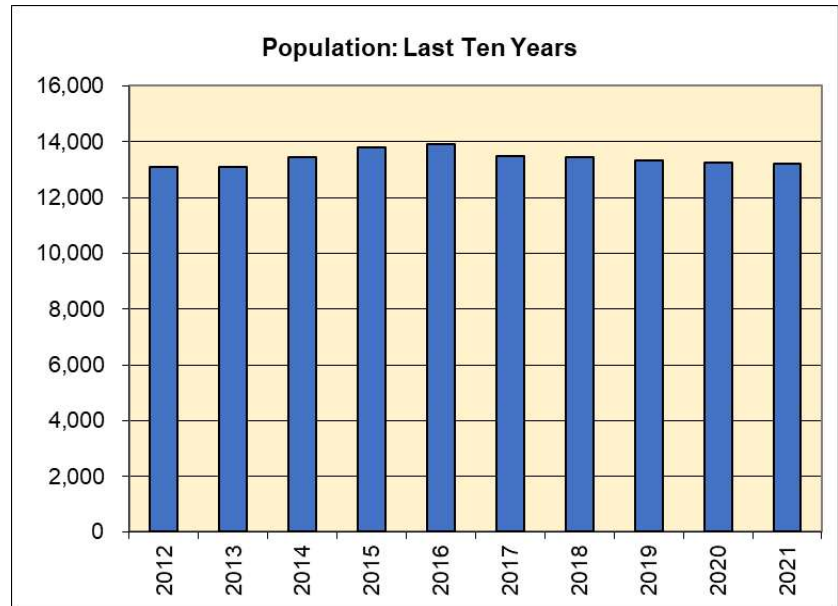


## HISTORICAL TRENDS

### DEMOGRAPHIC AND ECONOMIC TRENDS

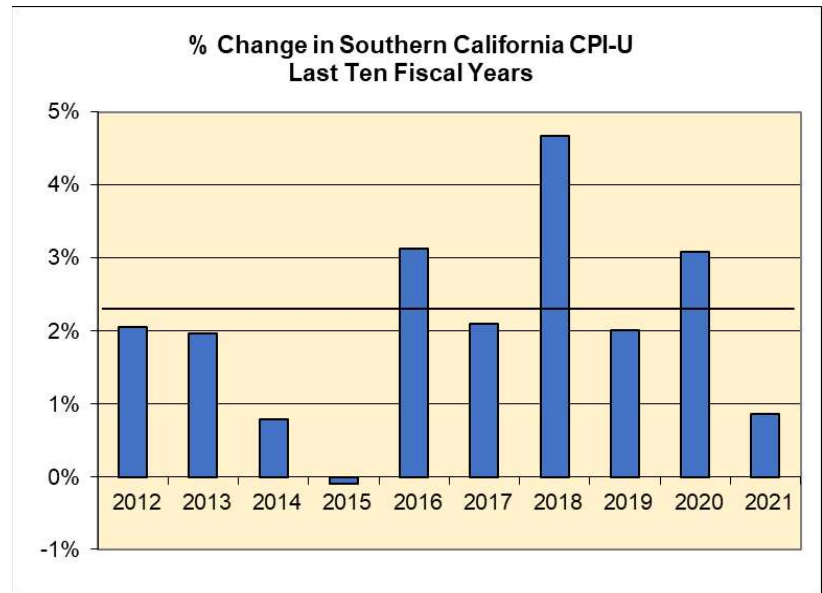
**Population.** The City's population has remained virtually unchanged for the past ten years.

*Source: State of California, Demographic Research Unit*



**Consumer Price Index.** Changes in the Consumer Price Index for All Urban Consumers (CPI-U) for the Southern California area increased by less than 1.0% in 2021; and an average of 2.1% over the past 10 years. However, we are now experiencing the steepest rise in costs in over 40 years.

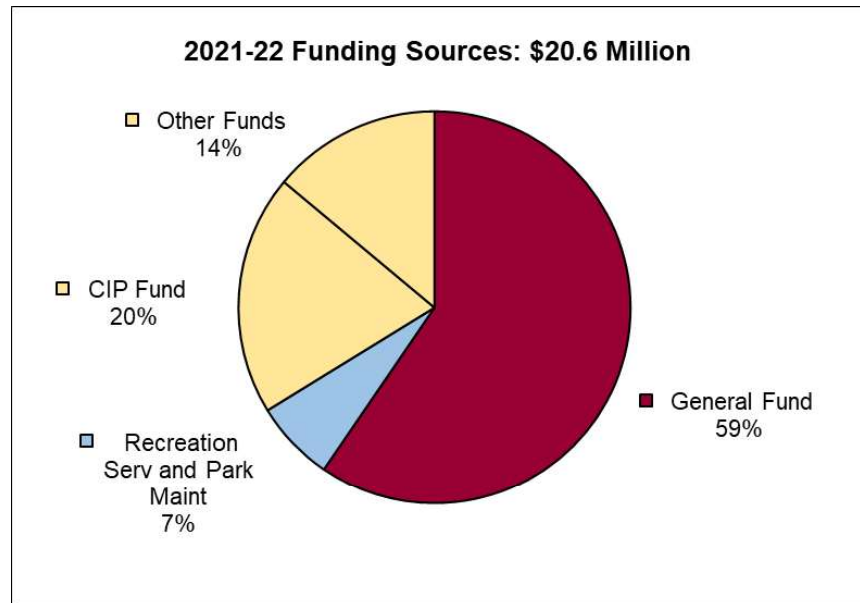
*Source: U.S. Bureau of Labor Statistics*



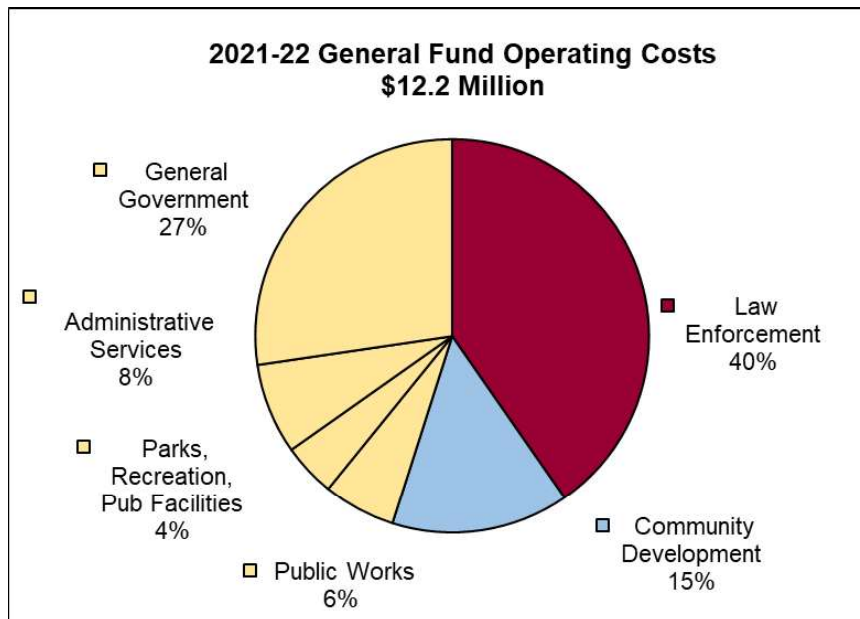
## HISTORICAL TRENDS

### 2021-22 EXPENDITURE AND REVENUE SUMMARIES

The General Fund – which is the focus of this forecast – accounts for about 60% of total City expenditures.

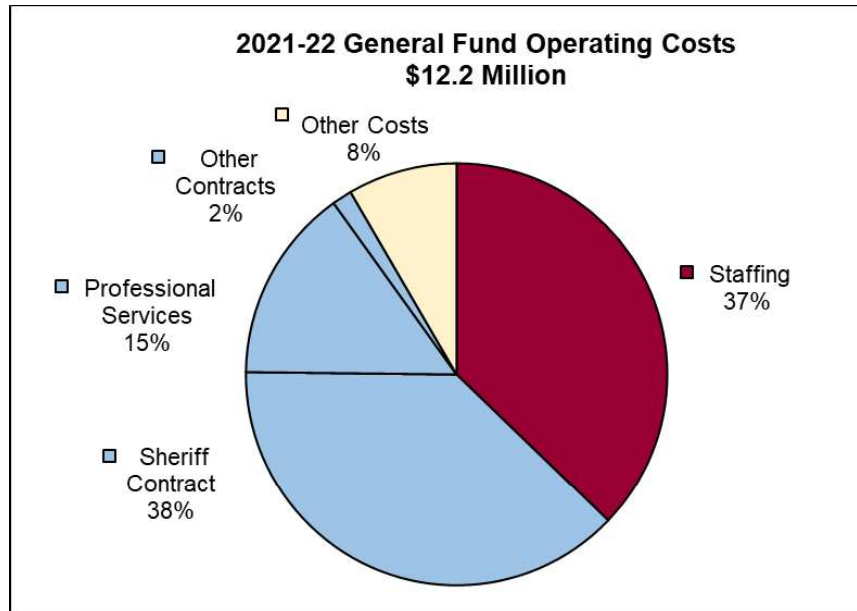


At 40%, law enforcement costs are the largest use of General Fund resources.

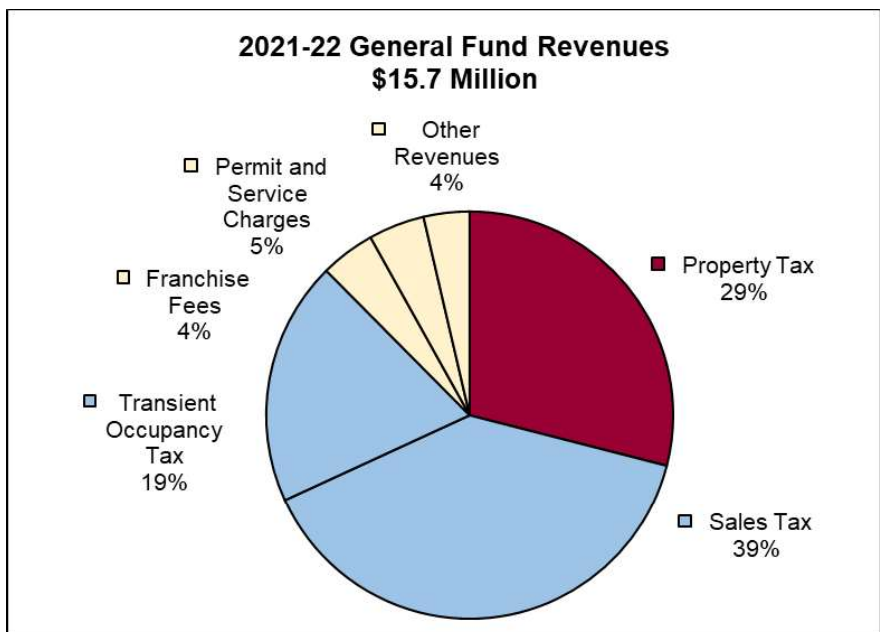


## HISTORICAL TRENDS

Contracts for Sheriff (38%) and other services (17%) account for 55% of General Fund operating costs. Staffing costs are the next highest cost, accounting for almost 40% of General Fund operating costs.



Three revenue sources account for about 90% of total General Fund sources. Sales tax (including Measure X) is the top revenue (39%) followed by property tax (29%) and transient occupancy tax (25%) and sales tax 19%).



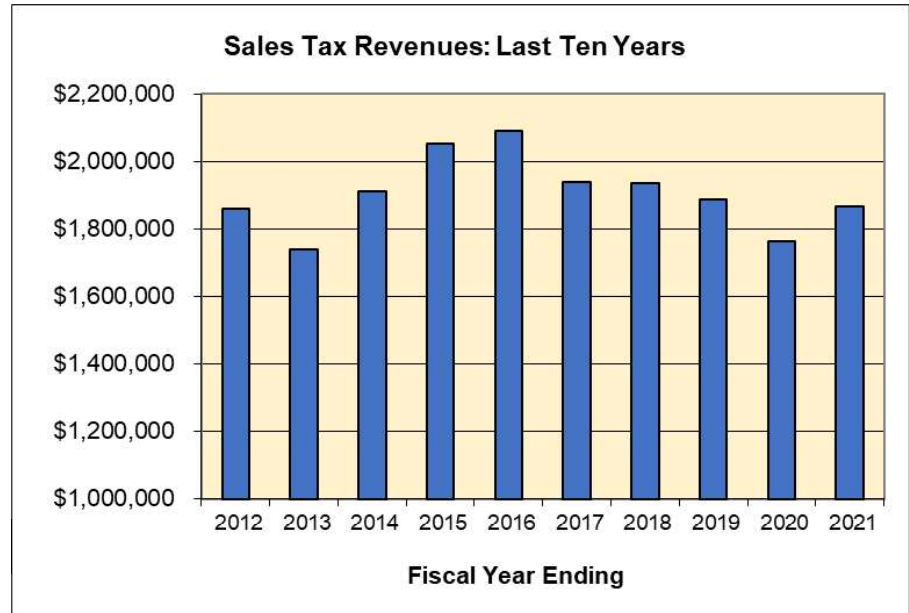
## HISTORICAL TRENDS

### GENERAL FUND REVENUE TRENDS

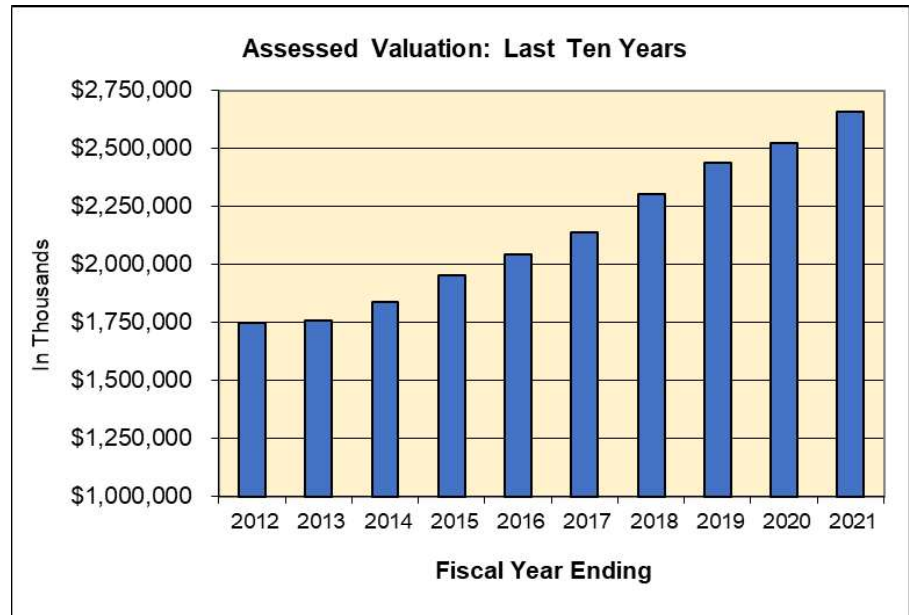
The following tables and charts show long and short term trends in General Fund for the “Top Three” revenue sources, which account for about 90% of total General Fund revenues.

**Sales Tax.** These revenues (including Measure X) are the City’s top revenue source, accounting for almost 40% of total revenues. Because they only began to be received in 2018-19, the chart only covers General Fund sales tax revenues.

The last ten years show mixed results in this revenue source, with growth from 2012-13 through 2015-16, but modest declines of the next four years thereafter. However, sales tax revenues have strongly recovered in 2021-22.



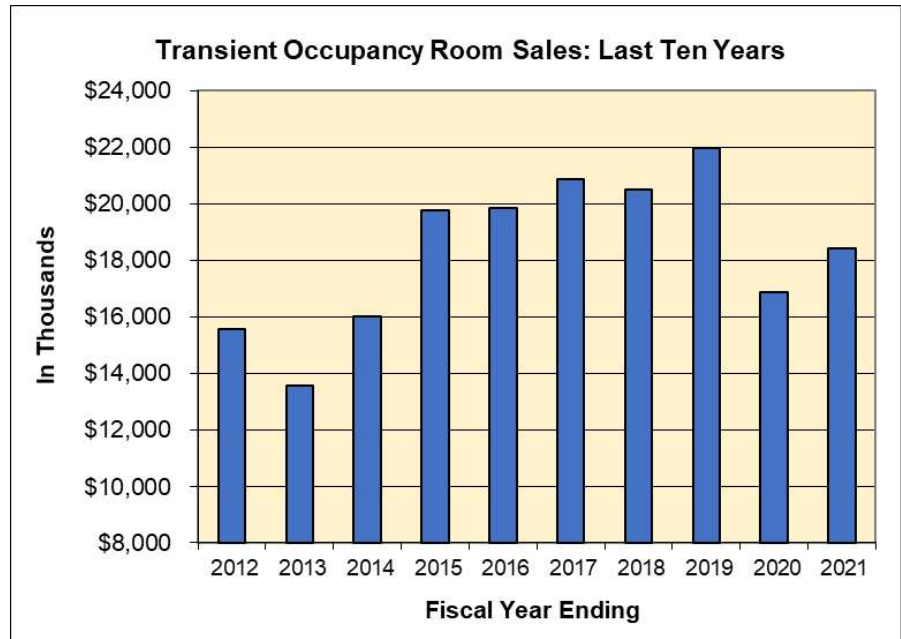
**Property Tax.** The second most important revenue (accounting for about 30% of total General Fund revenues,), these are driven by changes in assessed value as determined by the Santa Barbara County Assessor’s office. (The apportionment of property taxes is determined by the State and subject to change; as such, assessed value is the underlying economic driver for property taxes.)



## HISTORICAL TRENDS

**TOT Revenues.** These revenues include hotels and short-term vacation rentals. (Note: The tax rate increased from 10% to 12% in 2012-13, and thus room sales are the best economic measure). Room sales were relatively stable from 2014-15 to 2017-18, with an increase of 7% in 2018-19.

However, this is followed by a sharp decline in 2019-20 from Covid-19 impacts, with recovery beginning in 2020-21.



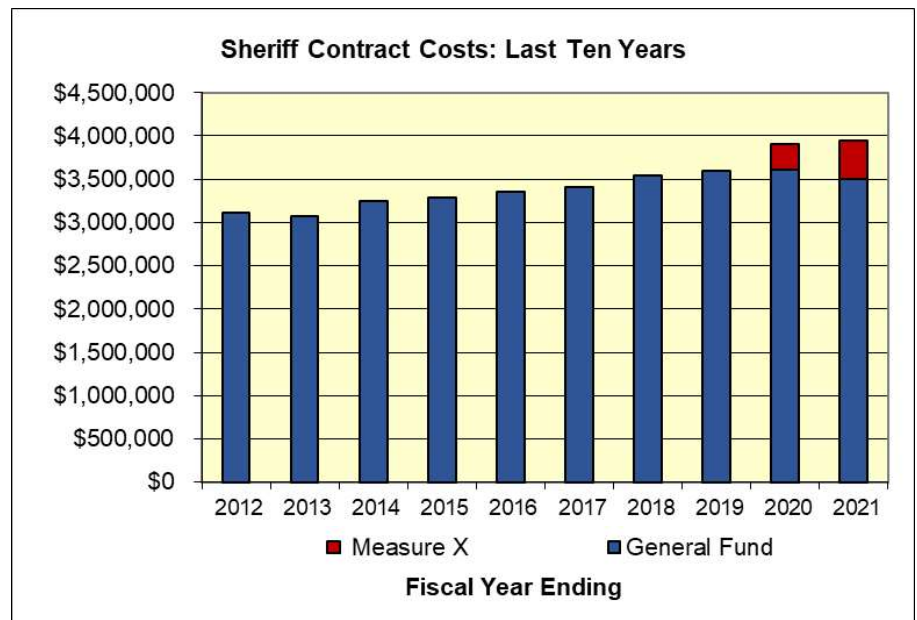
## GENERAL FUND EXPENDITURE TRENDS

The following tables and charts show long term trends in four key General Fund expenditures/fund subsidies:

- Sheriff contract costs.
- Insurance: general liability and workers' compensation.
- General Fund subsidies.
- Employer retirement contribution rates to the California Public Employees Retirement System (CalPERS) as well as projected rates for the next five years.

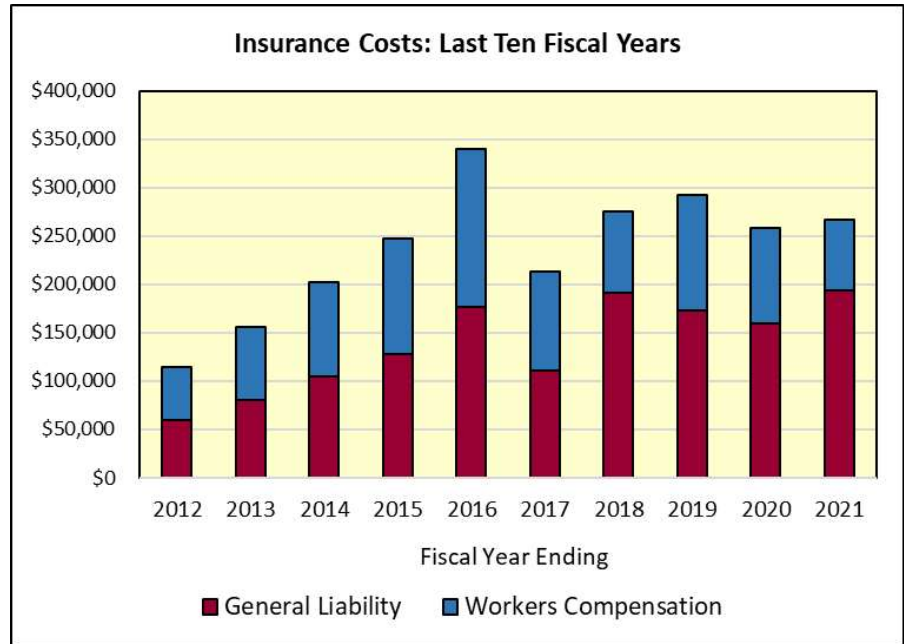
**Sheriff Contract Costs.** The City contracts with the County of Santa Barbara for police services. This is the City largest operating cost, accounting for almost 40% of total operating costs.

The sidebar chart shows Sheriff contract costs for the last ten years, which have been funded by a combination of General Fund and Measure X sources beginning in 2019-20. Cost increases through 2018-19 have been relatively modest. However, while mitigated with Measure X funds, there have been significant increases since then, with 15% increases in 2021-22 and another increase of 15% proposed for 2022-23.



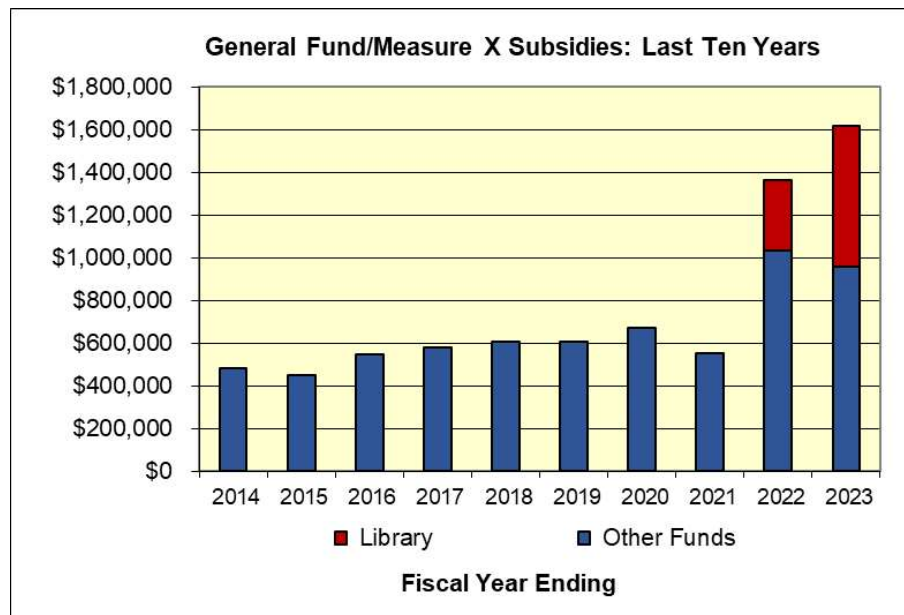
## HISTORICAL TRENDS

**Insurance Costs.** Insurance costs have been a major concern for many agencies throughout the State. As reflected in the sidebar chart for workers' compensation and general liability costs, the City has been on a roller coaster ride over the last ten years. However, insurance costs appear to have stabilized and are not projected to be a significant factor in the forecast. (Insurance costs are city-wide for all funds).



**General Fund Subsidies.** These subsidies are largely due to structural imbalances between revenues – which in the case of assessments are fixed – and increased costs due to aging infrastructure and deferred maintenance. In the case of the Library Fund, significant General Fund support was envisioned for this new service.

Subsidies remained relatively constant until 2021-22, when they increased significantly. While the new Library service is certainly a factor, there were increases in the other three funds as well.



### CalPERS Pension Costs

The City currently provides defined pension benefits to its regular employees through its contract with the California Public Employees Retirement System (CalPERS). Because the City has under 100 non-safety employees covered by its contract with CalPERS, it is pooled with other local agencies with under 100 non-safety employees that offer similar benefits.

The City has a two-tier retirement plan resulting from the Public Employees' Pension Reform Act of 2013 (PEPRA).

- **“New” (PEPRA) Employees: 2% at 62.** Under PEPRA, “new” system employees hired on January 1, 2013 or after are provided with the “2% at 62” plan. This means that retirees will receive 2% of their eligible compensation for each year worked if they retire at age 62. For example, an employee working for 30 years and



## HISTORICAL TRENDS

retiring at 62 would receive 60% of their eligible compensation (in this case, the average earnings or their three highest years, excluding any overtime pay)

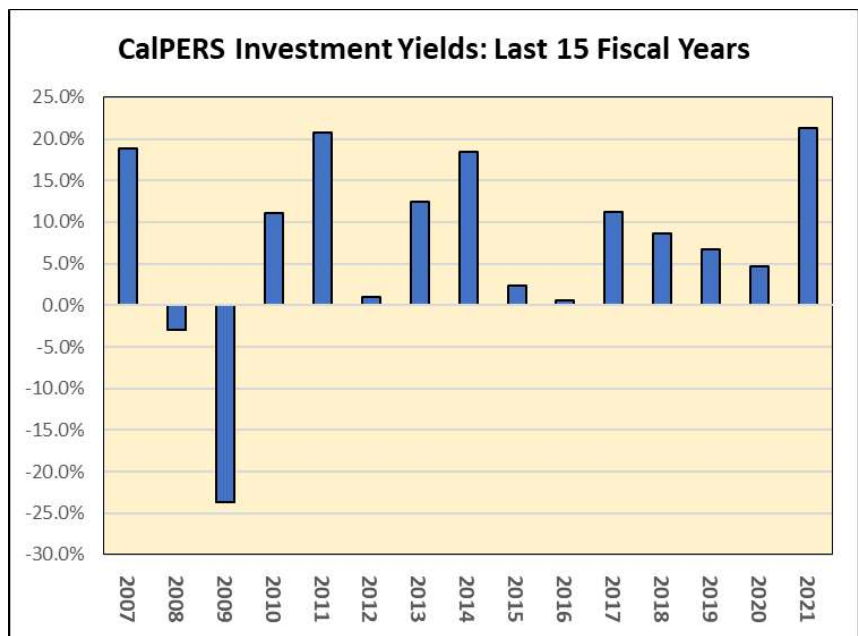
- **“Classic” Employees: 2% at 55.** Employees in the system before January 1, 2013 (which CalPERS calls “classic” employees) are provided with the “2% at 55” plan: they receive 2% of their eligible compensation for each year worked if they retire at age 55. Classic employees include those who worked for the City before January 1, 2013. It also includes new employees with the City who established CalPERS membership with another agency before January 1, 2013, with a break in service of six months or less.

**About CalPERS.** While cities, counties, and special districts are free to create their own retirement systems, 460 of California’s 482 cities are members of CalPERS. Dating back eighty-five years, CalPERS is now the largest pension fund in the United States, providing services to about 2,900 state, city, county and special districts, with over 1.8 million members and managing \$500 billion in assets.

**Funding Pension Benefits.** There are many actuarial factors that determine contribution rates, including inflation and life expectancy assumptions

However, the assumption for the “discount rate” – the projected long-term yield on investments – is one of the most important. For example, only about one-third of CalPERS retirement benefits are funded by employee and employer contributions: the other two-thirds are funded from investment yields.

As of January 1, 2022, CalPERS current discount rate is 6.8%. Even small changes in this rate – up or down – can significantly affect funding.



Sources: <https://www.calpers.ca.gov/page/newsroom/calpers-news/2021/calpers-strong-preliminary-fiscal-year-investment-return-trigger-discount-rate-reduction>

<https://www.calpers.ca.gov/docs/forms-publications/facts-investment-pension-funding.pdf>

By comparison, CalPERS net yield on returns has averaged 10.3% for the last five years; 8.5% for the last 10 years; 6.9% for the last 20 years; and 8.4% over the past 30 years. As reflected in the chart above, these highly variable results are due to significant swings in investment earnings from year-to-year. (Source: <https://www.calpers.ca.gov/page/newsroom/calpers-news/2021/calpers-strong-preliminary-fiscal-year-investment-return-trigger-discount-rate-reduction>)

**Member and City Contributions.** Along with investment earnings, CalPERS pension benefits are funded by contributions from both employees and employers.

The employer share has two components:

## HISTORICAL TRENDS

- Normal cost: The rate needed to meet current actuarial obligations.
- Unfunded actuarial liability (UAL): Funding needed to amortize any outstanding unfunded liabilities (typically over 30 years). If there are adverse actuarial results, such as lower investment yields or changes in actuarial assumptions, this will be reflected in the UAL payment.

**Recent Change in Investment Assumptions.** CalPERS recently reduced its yield assumption from 7.0% to 6.8%, effective January 1, 2022. This was triggered by the risk mitigation policy adopted by CalPERS in 2015 and revised in 2017), which called for reductions in the yield assumptions as follows:

Excess Investment Return	Reduction in Discount Rate	Reduction in Expected Investment Return
<i>If the actual investment returns exceed the discount rate by:</i>	<i>Then the discount rate will be reduced by:</i>	<i>And the expected investment return will be reduced by:</i>
2.00%	0.05%	0.05%
7.00%	0.10%	0.10%
10.00%	0.15%	0.15%
13.00%	0.20%	0.20%
17.00%	0.25%	0.25%

Source: CalPERS Statement of Policy for Funding Risk Mitigation, Version 2, February 14, 2017

Compared with the prior assumption of 7.0%, the return in 2020-21 of 21.3% exceeded the yield assumption by 14.3% (between 13% and 17%), and accordingly, was reduced by 0.20% under this policy.

On one hand, it seems counter-intuitive that the yield assumption should drop when returns are strong. However, the long-term “strategic objective of the Policy is to reduce the volatility of investment returns, thereby increasing the long-term sustainability of CalPERS pension benefits for members” and contributions by employers. This policy is intended to do so by reducing the yield assumptions when returns are strong and the impact is lessened.

Based on initial models provided by CalPERS, this reduction in yield assumption appears to have a moderate (and perhaps beneficial) impact on employer contributions rates: while future yield assumptions are reduced, this appears to be offset by more fully funded liabilities due to the strong yield in 2020-21 (in short, the liability amortization base is smaller).

**CalPERS Employer Contribution Rates.** Over the past five years, CalPERS has phased-in increases in both the normal and UAL employer contribution rates due to actual assumption changes. As reflected in Tables 15 and 16, normal cost rates have stabilized but UAL payments continue to rise.

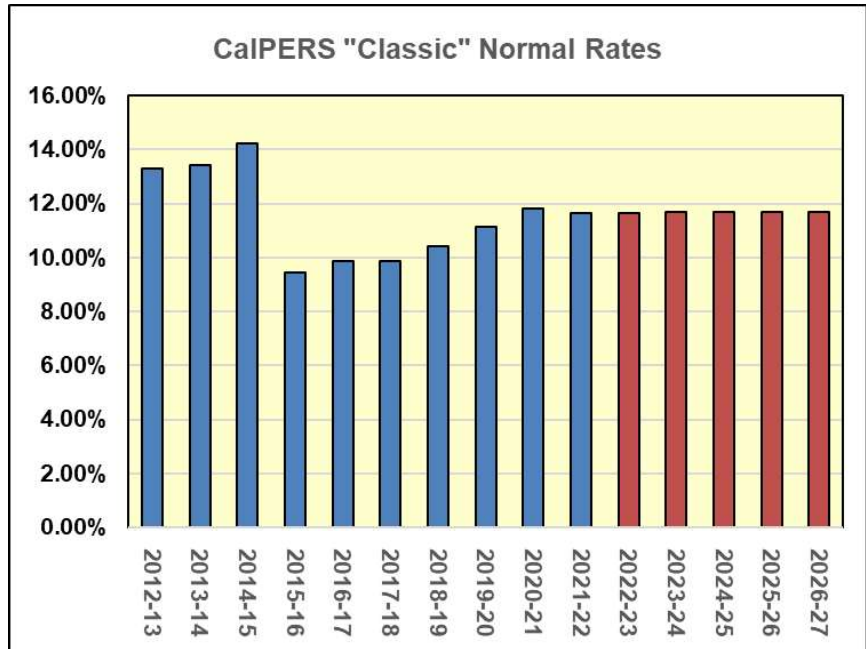


## HISTORICAL TRENDS

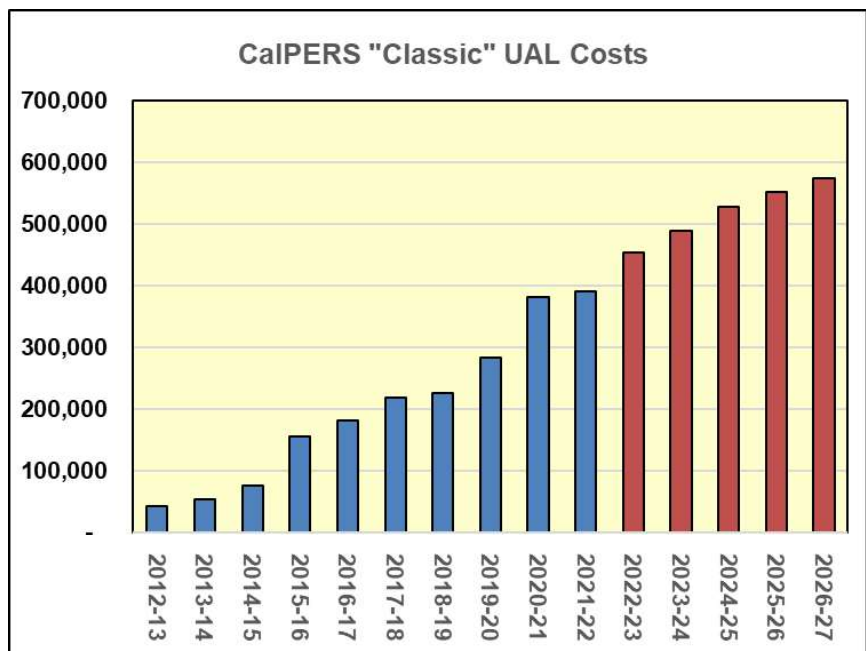
The sidebar table shows actual contribution rates for the past ten years (in blue) for the City's "classic" employees along with projected rates for next five years (in red). As discussed above, it shows how normal rates have stabilized.

(Note: Trends are provided for "classic" versus "new" (PEPRA) employees for "normal and UAL costs, since they are a much larger group and better reflect cost trends. However, over time, PEPRA employees will be a larger share of the City's employees, and accordingly, overall costs will come down.)

On the other hand, the following table shows how UAL costs for "classic" employees have risen significantly, with continued cost increases though 2024-25, where they begin to stabilize (last ten years in blue and projected costs for the next five years in red).



Source: July 2021, PERS Miscellaneous Plan of the City of Carpinteria, Annual Valuation Report as of June 30, 2020; City of Carpinteria

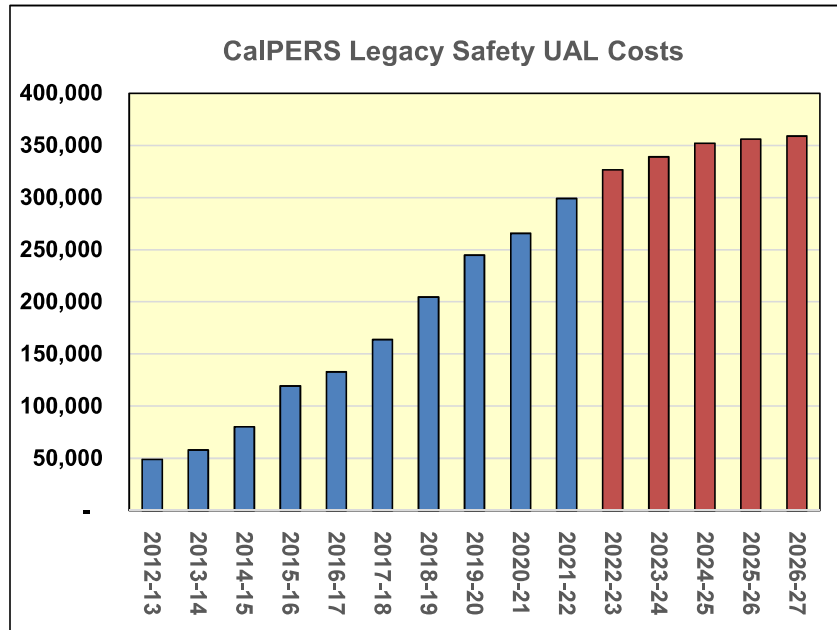


Source: July 2021 CalPERS Miscellaneous Plan of the City of Carpinteria, Annual Valuation Report as of June 30, 2020; City of Carpinteria

## HISTORICAL TRENDS

**Law Enforcement Side-Pool.** The City disbanded its own Police Department and began contracting for law enforcement services from the County in 1992.

At that time, CalPERS established a separate pool to account for the unfunded liabilities remaining for the previous safety employees. As in the sidebar chart, costs for this pool have increased significantly over the past ten years (in blue); and are projected to continue rising until 2024-25, when they stabilize.



Source: July 2021 CalPERS Safety Plan of the City of Carpinteria, Annual Valuation Report as of June 30, 2020; City of Carpinteria