



REDONDO
BEACH

FISCAL YEAR
2026 - 2027

PROPOSED

ANNUAL BUDGET



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City Manager's Message

May 16, 2026

I am pleased to deliver the proposed Fiscal Year 2026-27 Budget and Five-Year Capital Improvement Program. As you are aware, the City Charter requires the City Manager to propose a Budget for the ensuing fiscal year by May 16th. This year's Budget takes a more cautious approach than the prior year. Rather than using reserve funds to balance, it includes a flexible hiring freeze to provide roughly \$2.9 million of expenditure savings during a still challenging revenue environment.

As illustrated below, there are some positives in next year's forecasted revenues and some continued areas of concern. Similarly, on the expenditure side of the ledger, staff have implemented actions that result in long-term General Fund savings but remain mindful of the City's Unfunded Accrued Liability commitments, which are showing improvement but are still costly in the coming fiscal year. Accordingly, the proposed Decision Packages cover only the most critical operational needs and pursue new revenues where available.

The proposed revenues and expenditures in the Budget have been conservatively estimated. Property Tax revenues continue to show growth, while other major tax sources, including transient occupancy tax and sales tax, are relatively flat year over year, reflecting a sluggish travel and tourism market and continued regional economic uncertainty.

We anticipated FY 2025-26 to be a gap year and used one-time reserve funds to bridge the shortfall created by the City's unfunded accrued liability payment and weak travel and tourism revenues. The thought was transient occupancy tax (TOT) would return to more normal levels in FY 2026-27, providing an additional \$2 to 3 million in General Fund revenue. Unfortunately, the TOT market has not shown signs of improvement, and it is important that we use cost control measures this year rather than reserves.

The proposed Budget is balanced, as required by the Charter. The FY 2026-27 General Fund appropriation with recommended Decision Packages, including transfers, totals roughly \$131 million. Traditional expenditures exceed estimated revenues by approximately \$800,000. When including the FY 2026-27 unfunded accrued liability payment of \$3.5 million, the FY shortfall increases to \$4.3 million. To close this gap, the budget relies on the approximately \$1.4 million beginning fund balance (preserved at midyear), and an approximately 5% vacancy/flexible hiring freeze to create \$2.9 million of savings in the upcoming fiscal year. Using these measures, the budget is balanced without drawing from reserve funds, which total \$9.6 million set aside for the Economic Contingency Reserve and \$4.5 million in the CalPERS Fund.

Revenue Estimates for FY 2026-27

The table below shows primary revenue sources along with the percentage change compared to the FY 2025-26 midyear report/revised budget. It includes the proposed revenue decision packages and reflects an estimated increase of approximately 2%, excluding transfers. It should be noted that transfers are below the prior year's Adopted and Revised budgets, due to changes in budgeting for pass-through revenue that do not impact the net General Fund calculation, and the fact that the proposed budget does not include the use of reserve funds, shown in the prior year as a transfer in. Detail for major tax source projections is included below.



General Fund Revenue	FY 2026-27	FY 2025-26	FY 2025-26	Variance Increase /	
	Proposed with Decision Packages	Revised	Adopted	\$	%
Property Tax	39,787,247	38,622,541	37,876,298	1,164,706	3%
Sales Tax	11,200,000	11,000,000	11,414,000	200,000	2%
Transient Occupancy Tax	8,213,000	8,566,274	9,174,038	(353,274)	-4%
Property Tax in Lieu of Vehicle License Fees	11,005,773	10,613,503	10,614,205	392,270	4%
Utility Users Tax	9,468,938	9,033,626	9,033,626	435,312	5%
Property Transfer Tax	2,678,731	2,678,731	2,300,919	-	0%
Other Taxes	4,098,930	4,166,120	4,824,775	(67,190)	-2%
Subtotal Tax Revenues	86,452,619	84,680,795	85,237,861	1,771,824	2%
Licenses and Permits	3,876,917	3,720,803	2,952,848	156,114	4%
Intergovernmental	248,000	219,367	219,367	28,633	13%
Charges for Services (external)	14,217,107	13,768,982	11,763,937	448,125	3%
Use of money/property	3,288,351	3,169,401	3,295,401	118,950	4%
Fines and forfeitures	1,870,792	1,710,194	1,710,194	160,598	9%
Other Revenues	2,782,524	3,355,621	2,774,825	(573,097)	-17%
Overhead	16,153,526	16,153,528	14,737,617	(2)	0%
Subtotal Non-tax Revenues	42,437,217	42,097,896	37,454,189	339,321	1%
Total General Fund Revenue (excl Transfers)	128,889,836	126,778,691	122,692,050	2,111,145	1.67%
Transfers In	681,229	7,403,128	6,403,128	(6,721,899)	-91%
Total Revenue and Transfers In	\$129,571,065	\$134,181,819	\$129,095,178	(4,610,754)	-3%

Property Tax projections are prepared through consultant recommendations and assessed valuation projections and are anticipated to increase by approximately 3% over midyear. Similarly, we expect Property Tax in Lieu of Vehicle License Fees to increase by approximately 4%, with Property Transfer Tax projected to stay even with the FY 2025-26 revised number, which was increased at midyear over the adopted value.

We anticipate **Sales Tax** to increase by about 2%, consistent with the City's consultant recommendations and following a midyear decrease. This reflects the impact of continued economic uncertainty and inflation rates on consumer purchasing.

The **Utility Users' Tax** (UUT) projection anticipates an approximately 5% increase based on our consultant's most likely estimate of receipts and prior year history, following several years of fairly flat returns. This revenue source is driven by energy costs billed to utility ratepayers.

Transient Occupancy Tax remains a revenue source with strong upside, but one that is currently performing well below its full potential. This can be attributed to a challenging tourism environment and the performance of the three Marine Avenue hotels which, due to the City's site-specific tax pledge agreement, are not guaranteed to generate net TOT to the General Fund. The FY 2026-27 TOT projection anticipates a moderate increase over prior year revenue, reflecting approximately six months of partial revenue from the City's Marine Avenue hotels and the impact of two months of a proposed TOT increase, which staff anticipates placing on the March 2027 ballot consistent with Council direction. The projection also includes partial year revenue for the Eddy Hotel property, which is anticipated to open in FY 2026-27. We will monitor actual receipts closely leading up to the midyear review to prepare for any needed adjustments.

We project **non-tax revenues** conservatively at a 1% increase over the prior year, including Decision Packages with increases led by development activity related fees and permits, parking meter and citation revenue, and event fees.

The difference from the revised budget reflects one-time development-related revenue. As with other funding sources, we will monitor these sources throughout the year and return with adjustments to revenues and associated expenditures as needed.

The General Fund **Transfers In** decreases substantially from the prior fiscal year due to changes in budgeting, which remove offsetting amounts that do not impact the net General Fund calculation. The number also excludes a one-

time transfer in from the CalPERS Reserve Fund, shown in FY 2025-26 due to the use of that reserve, and a one-time transfer in from the Capital Projects Fund.

Expenditure Estimates for FY 2026-27

The table below shows expenditure estimates with Decision Packages for FY 2026-27 compared to the FY 2025-26 midyear report. The approximately 2% ongoing personnel increase reflects scheduled salary increases consistent with the City’s current employee association agreements, and the impact of medical and other benefit changes. Decreases to the non-personnel budget categories are due to the fact that the revised midyear budget includes significant one-time carryover funds from the prior year. The decrease to transfers out reflects the updates described above to remove unnecessary pass-through items. Remaining transfers out include the General Fund portion of the 2021A debt payment and assumes a typical year-over-year subsidy to the Street Landscaping and Lighting District Fund.

The table also shows the General Fund portion of the City’s \$4.2 million unfunded accrued liability payment. Since this fluctuates year over year and current projections indicate may significantly decrease in the future, we continue to show this as a standalone item apart from the City’s structural expenditures.

General Fund Spending	FY 2026-27 Proposed with Decision Packages	FY 2025-26 Revised	FY 2025-26 Adopted	Variance Increase /	
				\$	%
Personnel					
Ongoing	69,849,856	68,266,779	68,216,969	1,583,077	2%
Total Personnel	69,849,856	68,266,779	68,216,969	1,583,077	2%
Maintenance & Operations					
Materials and Supplies	3,240,761	2,854,081	2,804,256	386,680	14%
Equipment Maintenance and Operations	720,109	905,520	831,744	(185,411)	-20%
Contracts and Services	8,971,278	11,123,807	8,640,676	(2,152,528)	-19%
Total Maintenance & Operations	12,932,148	14,883,407	12,276,676	(1,951,259)	-13%
Internal Services	35,056,395	35,056,404	30,805,104	(9)	0%
Capital Outlay	40,000	204,037	40,000	(164,037)	-80%
Subtotal Expenditures	117,878,399	118,410,628	111,338,749	(2,115,305)	-1.79%
Transfers Out	12,523,137	17,637,342	15,337,342	(5,114,205)	-29%
Structural Expenditures & Transfers Out	130,401,535	136,047,970	126,676,091	(5,646,434)	-4%
Additional Payments and Adjustments					
Vacancies (One-Time)	(2,941,535)			(2,941,535)	
Unfunded Accrued Liability (UAL)	3,496,423	3,602,936	3,602,936	(106,513)	-3%
Subtotal	554,888	3,602,936	3,602,936	(3,048,048)	-85%
All Expenditures Including UAL	\$ 130,956,423	\$ 139,650,906	\$ 130,279,027	\$ (8,694,482)	-6.23%

Including all Decision Packages, the City’s projected General Fund spending in FY 2026-27 totals \$131.0 million.

Decision Packages

To implement modifications to base budgets, or service levels, City Departments must submit Decision Packages, which represent supplemental requests, to the City Manager’s Office for review. The Proposed Budget includes the Decision Packages recommended by the City Manager. Department requests typically exceed available funds. The following criteria was used to evaluate this year’s requests and determine final recommendations:

- Criterion 1:** Would the Decision Package sustain or improve revenue to the City?
- Criterion 2:** Would the Decision Package be needed to comply with mandates or fund unavoidable costs for current basic services?



Criterion 3:	Would the Decision Package help protect the health, safety and quality-of-life of the public?
Criterion 4:	Would the Decision Package improve organizational efficiency, effectiveness or fiscal sustainability?

Using the criteria described above, and our corporate value of fiscal responsibility, we recommend a total of 32 Decision Packages for FY 2026-27, of which 21 are related to the General Fund. This is close to half of the number presented in the prior fiscal year and represents only the most critical items in light of funding constraints. Historically, we have used 6 to 7 criteria to evaluate Decision Package requests, however given our limited resources we have reduced this year's criterion to the four most critical topics.

The net impact of the ongoing proposed decision packages is positive, at approximately \$2.1 million. Including vacancies, the one-time Decision Packages return a net positive \$2.3 million to the General Fund balance. The proposed Decision Packages are presented by category at the end of the transmittal letter.

Additional Remarks

The Proposed FY 2026-27 Budget is balanced and supports the City's critical obligations during the fiscal year. The table below summarizes the FY 2026-27 General Fund status with the Proposed Budget.

FY 2026-27 General Fund Summary	
Estimated Beginning Fund Balance	\$1,385,358
Operating Budget	
Proposed Revenues and Transfers In	125,358,157
Proposed Expenditures and Transfers Out	(127,929,960)
	(2,571,803)
Decision Packages (net)	
Ongoing	2,162,633
One-time	(421,300)
	1,741,333
Structural Operating Budget Excess/(Deficit)	(830,470)
Additional Payments & Sources of Funds	
Vacancies	2,941,535
Unfunded Accrued Liability	(3,496,423)
Additional Payments Excess/(Deficit)	(554,888)
Est Year-End General Fund Balance with Recommendations	\$ 0

Future Revenue Updates and Modernization

In FY 2026-27, we are scheduled to pursue two tax revenue increases to better align the City with the region and adjust to increasing expenditure needs. Specifically, per City Council direction, we are preparing a TOT revenue increase for voter consideration as part of the March 2027 Ballot. The TOT amount was last updated in 2005 and is anticipated to result in approximately \$750,000 of new General Fund revenue per 1% increase. Council directed staff to prepare the ballot measure to allow for a rate increase up to 15%, from the current rate of 12%.

In addition, as discussed with the City Council, a recent UUT-related court case involving the City of Santa Barbara establishes a path for the City to collect additional utility taxes on streaming services and to boost overall City



collected UUT, following an ordinance modernization. Staff is working with a UUT consultant to review the City's current ordinance and to propose options for modernization along with new UUT revenue estimates.

Continued Cost Management

Recent actions have been taken that will lead to future cost savings related to insurance premium costs and the City's unfunded accrued liability. As part of the FY 2025-26 midyear discussion, City Council authorized staff to update the City's insurance policies to remove earthquake insurance coverage and evaluate changes to the City's self-insured retention (SIR) amount to achieve ongoing cost savings. Combined, these actions could lead to between \$1 and \$2 million of annual savings in the Self-Insurance Fund. While these savings will not immediately accrue to the General Fund, they will decrease ongoing future General Fund contributions to the Self-Insurance Fund, alleviating future General Fund cost pressures.

Additionally, CalPERS is on pace to record three consecutive years of investment returns in excess of its target 6.8% rate, with two positive years final and the current year ahead of projections. The City will receive its updated CalPERS valuation in July/August 2026. Based on CalPERS most recent projections, staff anticipate a significant reduction to the City's unfunded accrued liability (UAL) amount and, if plan experience does not significantly deviate from CalPERS assumptions, an approximately \$1 million decrease to the FY 2027-28 UAL payment. In addition, if current CalPERS investment returns hold, we expect to see continued decreases to future UAL payments, with the liability and payments potentially extinguished in a few subsequent years.

Ongoing Revenue and Expenditure Monitoring

Staff will monitor revenue and expenses closely throughout the year and prepare to take additional action to cut costs or identify new operational efficiencies as needed. It's worth noting, that in addition to the General Fund Economic Contingency Reserve and CalPERS Fund, staff have identified un-programmed general use capital project funds totaling approximately \$1.0 million, which, if necessary, could be used to support general operations in the event that revenues do not perform as estimated. These sources include unallocated monies in the Open Space Acquisition Fund, the Artesia Boulevard Property Acquisition Account, and the Capital Projects Fund.

Budget Response Reports

Staff is in the process of preparing Budget Response Reports for consideration with the Proposed Budget to provide supplemental information on Council-requested topics or areas of interest not included in the Proposed Budget. The first batch of reports will be provided as part of the meeting agenda materials for the June 2nd Budget Hearing.

In lieu of the traditional mini financial statements included in the Budget, staff plan to prepare detailed Budget Response Reports to more comprehensively address the following funds or special programs, which are often of particular interest to staff, the City Council and members of the community:

- Harbor Tidelands
- Harbor Uplands
- John Parsons Arts Fund
- Homelessness Funding

Public Notice

To help make the public aware of the City's budget meeting calendar, staff placed an advertisement in the Easy Reader, published a notice in the Beach Reporter, and posted information on the City website and social media platforms. The notifications identify the time and place for each budget hearing and describe the focus of the four meetings from introduction to adoption, the last of which is scheduled for June 16th.

Acknowledgments



Preparing the City's annual Budget is a difficult undertaking, and there are many individuals and groups who deserve credit for the release of this document. Special thanks to the Department Heads, analysts, and other support staff who are responsible for gathering the budget information. Thank you to our two Assistants to the City Manager for helping with the preparation of the Decision Packages and providing fresh eyes on the transmittal letter. Also, a big thank you to our Financial Services Department staff who coordinates and computes the financial data that is incorporated into the document. I would especially like to thank Stephanie Meyer and Jacob Kamsvaag who worked many long hours to prepare the document in advance of the City Charter deadline.

We look forward to discussing the Proposed FY 2026-27 Budget, as reflected in this document, and presenting the requested Budget Response Reports over the coming weeks. On behalf of City staff, thank you for the opportunity to work together to enhance the programs and services that make Redondo Beach such a great place to live, work, and visit.

Sincerely,



Mike Witzansky

Decision Packages by Category with Funding Source

	Description	Fund	Ongoing	One-Time	Total
(1)	Would the Decision Package Sustain or Improve Revenue to the City?				
1	Parking Meters and Parking Citations Core Budget Revenue Increase	100	200,215	-	200,215
2	Parking Meter Hourly Rate Increase	100	340,919	-	340,919
		600	46,000		46,000
		601	223,000		223,000
3	Special Event Street Use Fee	100	96,000	-	96,000
4	Affordable Housing Administration and Monitoring Fees	971	20,000	-	20,000
5	Community Development Department Fee Study		1,100,000	-	1,100,000
6	Dominguez Park Picnic Shelter Rental Fee	100	6,500	-	6,500
7	Hopkins Wilderness Park Whole Park Daytime Event Fees	100	4,500	-	4,500
8	Veteran's Park Use Fee	100	-	-	-
(2)	Would the Decision Package be needed to comply with mandates or fund unavoidable costs for current basic services?				
9	March 2027 General Municipal Election	100	-	(383,500)	(383,500)
10	Homelessness Programs Funding	100	(14,631)	-	(14,631)
11	Artesia Office Lease	100	(2,137)	-	(2,137)
		760	(319)	-	(319)
12	Information Technology Equipment Replacement	703	-	(217,430)	(217,430)
13	Scheduled Vehicle Replacement	701	-	(1,739,565)	(1,739,565)
14	Interoperability Network of the South Bay (INSB) Annual Assessment	705	-	(258,010)	(258,010)
15	Police SLESF, Asset Forfeiture & Seizure Fund, and Property & Evidence Appropriations	100/2 30/25 2	-	-	-
16	Redondo Beach Fire Department Medical Director	100	(35,000)	-	(35,000)
17	Transit Operations and Maintenance	216	-	-	-
18	Streets and Sidewalks Maintenance Materials - Concrete/Asphalt	202	(52,600)	-	(52,600)
19	Refuse Rate Increase	602	(259,468)	-	(259,468)

	Description	Fund	Ongoing	One-Time	Total
(3)	Would the Decision Package help protect the health, safety and quality-of-life of the public?				
20	Police Department Technologies, Equipment, and Training	100	(95,000)	(25,000)	(120,000)
21	Crossing Guard Services	100	(165,400)	-	(165,400)
22	Foster Youth Vouchers	238	3,750	-	3,750
		760	(3,750)	-	(3,750)
23	Winter Sand Contouring Rental Equipment	600	(15,000)	-	(15,000)
(4)	Would the Decision Package improve organizational efficiency, effectiveness or fiscal sustainability?				
24	Employee Coaching and Wellness Services for the Fire Department:	100	-	(12,800)	(12,800)
25	Redondo Beach Performing Arts Center Part-Time Salaries	100	-	-	-
26	Housing Professional Membership	238	1,860	-	1,860
		760	(1,860)	-	(1,860)
27	Housing Specialist to Supervisor Reclassification	760	(10,884)	-	(10,884)
28	Contract Building Plan Review	100	661,862	-	661,862
29	Senior Management Analyst	100	(59,845)	-	(59,845)
30	Waterfront Director Reorganization	100	124,650	-	124,650
		216	(5,563)	-	(5,563)
31	Police Department Organizational Structure Update	100	-	-	-
32	Vacancy Adjustment	100	-	2,941,535	2,941,535
		202	-	37,628	37,628
		208	-	52,182	52,182
		216	-	28,489	28,489
		600	-	182,200	182,200
		601	-	99,156	99,156
		602	-	56,949	56,949
		701	-	33,163	33,163
		702	-	74,532	74,532
		703	-	63,168	63,168
		603	-	83,574	83,574
		700	-	8,903	8,903
		705	-	84,372	84,372
		760	-	25,075	25,075
	Grand Total-General Fund		2,162,633	2,520,235	4,682,868
	Grand Total-Other Funds		(54,834)	(1,385,613)	(1,440,448)



	Description	Fund	Ongoing	One-Time	Total
	Citywide Grand Total		\$2,107,799	\$ 1,134,622	\$3,242,421

Decision Package Summary

#	Description
(1)	Would the Decision Package Sustain or Improve Revenue to the City?
1	<p>Parking Meters and Parking Citations Core Budget Revenue Increase: Revenues for both parking meters and parking citations have seen a sustained increase beyond the amount projected in the core budget. In addition, the City continues to experience a high volume of credit card transactions for parking meter payments, leading to additional transaction costs incurred by the City. Staff recommends an ongoing General Fund revenue increase of \$235,547 and an ongoing General Fund appropriation of \$35,332, for a net General Fund increase of \$200,215.</p>
2	<p>Parking Meter Hourly Rate Increase: Consistent with prior budget direction, including the FY 2025-26 Budget Motion, the Police Department proposes increasing the hourly parking meter rate from \$2.00 per hour to \$2.25 per hour. These transactions also require an expenditure budget increase for credit card transaction fees. Staff recommends an ongoing General Fund revenue increase of \$401,081 and an ongoing General Fund appropriation of \$60,162, for a net General fund increase of \$340,919. The rate increases would also apply to the Pier parking structure and other pay stations in the Harbor area. As such, staff recommends ongoing increases of \$46,000 and \$223,000 to the Harbor Tidelands and Harbor Uplands Funds, respectively.</p>
3	<p>Special Event Street Use Fee: The addition of a Special Event Street Usage Fee to the Master Fee Schedule is intended to sustain and improve revenue to the City by establishing a standardized charge for the use of public streets and rights-of-way during permitted special events. The City currently recovers direct operational costs for special events (e.g., police, public works, traffic control) but does not assess a fee for the underlying use of public roadway assets, particularly for high-demand coastal and arterial corridors.</p> <p>Major U.S. jurisdictions such as Boston, Seattle, and San Francisco, as well as cities hosting large-scale events like the Los Angeles Marathon and Boston Marathon, consistently charge for exclusive street occupancy using methodologies such as square-footage-based right-of-way fees, per-block or per-street-segment charges, and fixed permitting systems, in addition to full cost recovery for public services. While these cities do not apply a per-mile structure, their approaches uniformly establish that exclusive use of public streets carries measurable economic value beyond direct service costs.</p> <p>To improve clarity, consistency, and administrative efficiency for route-based events, staff proposes a Street Usage fee set at \$8,000 per mile, per day. This rate reflects the implied market value of street occupancy derived from comparable large-city right-of-way pricing systems, as well as other annual and one-time large-scale events that require exclusive use of the public right-of-way. Additional information regarding the proposed fee will be presented as part of the master fee schedule update to be considered at the Public Hearing on June 16, 2026. Staff anticipates fee approval to result in an ongoing General Fund revenue increase of \$96,000.</p>

#	Description
4	<p>Affordable Housing Administration and Monitoring Fees: Staff proposes adjustments to affordable housing administration and monitoring fees paid by project applicants/operators. The current fees have not been evaluated in many years and are significantly below the cost of service, while affordable housing development continues to expand, increasing demands for income certification, resale processing, compliance oversight, and ongoing monitoring. Housing Division staff are currently funded entirely through HUD Section 8 restricted funds, which limits their ability to administer non-HUD affordable housing programs without an alternative revenue source to offset staff time. Revenue generated from these fee increases and new fees would help offset staffing costs and support consultant services to meet expanding monitoring and compliance demands, ensuring continued program effectiveness, regulatory compliance, and service quality as the City's affordable housing inventory grows.</p> <p>Staff proposes the following increases to existing fees to better reflect staff time and administrative complexity:</p> <ol style="list-style-type: none"> 1) Buyer Application/Income Certification fee: from \$250 to \$750 2) Resale Price Determination fee: from \$50 to \$500 3) Refinance/HELOC Review: from \$250 to \$750 4) Subordination Agreement fee: from \$250 to \$750 each. <p>Staff proposes the following new fees to establish a sustainable funding source for ongoing program administration:</p> <ol style="list-style-type: none"> 1) Annual Monitoring Fee: \$175 per unit 2) Resale Transaction Processing Fee: \$1,500 <p>These fees are comparable to those administered in other cities.</p> <p>Additional information regarding the proposed fees will be presented as part of the master fee schedule update to be considered at the Public Hearing on June 16, 2026. Staff anticipates the new fees to result in \$20,000 of additional ongoing revenue to the Housing Fund, which would directly offset staff and consultant time spent on affordable housing administration and monitoring.</p>
5	<p>Community Development Department Fee Study: To evaluate the true cost of service delivery, the City engaged Revenue & Cost Specialists (RCS) to conduct a comprehensive User Fee Study for the Community Development Department (CDD). The study identified all direct costs associated with fee-based services in the CDD. Results show that the current fee structure recovers approximately 75% of the department's total service cost, estimated at \$4.9 million for FY 2025–26 due to increased plan check contract expenses. On March 17, 2026, staff presented the results of the fee study to the City Council along with recommendations on potential fee increases. With the recommended fee updates, the department expects to generate an additional \$1.1 million annually: \$660,000 for Building & Safety services and \$440,000 for Planning. The proposed fees will be presented as part of the master fee schedule update to be considered at the Public Hearing on June 16, 2026. Approval of the fees is expected to generate additional ongoing General Fund revenue totaling \$1.1 million.</p>
6	<p>Dominguez Park Picnic Shelter Rental Fee: The Dominguez Park playground replacement project included the installation of a picnic shelter, which is a desirable place for community gatherings, family parties, and small events. Staff recommends establishing and adding to the Master Fee Schedule a \$125 rental fee, per five-hour event, with an additional \$200 refundable damage deposit. Additional information regarding the proposed fee will be presented as part of the master fee schedule update to be considered at the Public Hearing on June 16, 2026. Approval of the fee is expected to generate ongoing General Fund revenue totaling \$6,500.</p>

#	Description
7	<p>Hopkins Wilderness Park Whole Park Daytime Event Fees: To better protect the integrity of Hopkins Wilderness Park and ensure responsible use of the various park amenities, staff proposes implementing a security deposit and fee for whole park reservations. The current \$200 deposit is applied uniformly, whether a renter reserves a single camp site or the entire park. Increasing the deposit amount to \$1,000 for full-park rentals more accurately reflects the scope of the reservation, aligns with industry standards for large-group facility use, and helps ensure that funds are available to address any necessary repairs, excessive cleaning, or restoration of natural areas. This fee would be refundable and have no impact on overall revenue.</p> <p>Additionally, staff proposes a Whole Park Daytime Event fee of \$1,500, charged per event, for up to five hours of use. Events that use the majority of Hopkins Wilderness Park cause major impact to community access and use. While staff approves these events sparingly to maintain the integrity and intention of Hopkins Wilderness Park as a natural space open for the public to enjoy, no fee currently exists for whole park private use. Additional information regarding the proposed fee will be presented as part of the master fee schedule update to be considered at the Public Hearing on June 16, 2026. Approval of the fee would result in ongoing General Fund revenue totaling \$4,500.</p>
8	<p>Veteran's Park Use Fee: The proposed fee would establish a mechanism for the City to collect revenue associated with occasional private use of designated areas within Veteran's Park, including the open lawn space and ocean-facing area on the southwest side of the park. Currently, no fee structure exists for these uses despite periodic public interest in reserving the space.</p> <p>To preserve public access and minimize impacts to regular park users, rentals would be limited primarily to Monday through Thursday, with Thursday requests carefully evaluated to avoid disruption to the adjacent Certified Farmers Market operations. While significant General Fund revenue is not anticipated due to the limited frequency of requests and restrictive use parameters, adoption of the fee would provide appropriate cost recovery and administrative structure for these occasional private uses. Staff recommends no additional appropriation at this time given that the fee is untested and we project relatively infrequent use. Additional information regarding the proposed fee will be presented as part of the master fee schedule update to be considered at the Public Hearing on June 16, 2026.</p>
(2)	Would the Decision Package be needed to comply with mandates or fund unavoidable costs for current basic services?
9	<p>March 2027 General Municipal Election: Per Charter Article XVIII Elections, Section 18 General municipal elections shall be held every odd-numbered year in March on the first Tuesday after the first Monday of the month. One-time appropriations are necessary to conduct the General Municipal Election March 2, 2027 for City Council Member Districts 3 and 5, City Clerk, City Treasurer, Two School Board Members of the Redondo Beach Unified School District, and up to three Ballot Measures. Costs include staff time, materials, and supplies, and voter outreach. Staff recommends a one-time General Fund appropriation of \$403,500 offset by one-time General Fund revenue of \$20,000, for a net \$383,500 impact to the General Fund.</p>

#	Description
10	<p>Homelessness Programs Funding: The City Attorney's Office budget includes ongoing funding for certain City homelessness programs, including for partial Pallet Shelter Operating costs (currently \$43,600), and for PROSECUTOR by Karpel (PBK), a case management software system for the prosecutor's office to convert to paperless files and comply with state requirements for Race Blind filing. The Decision Package request is to support utility cost increases at the shelter, both for energy and water rate increases since the program's 2020 start and those related to proposed pallet shelter expansion, at an annual cost of approximately \$11,000. The request also includes \$3,200 for an additional PBK license, which would give two part-time users access to the system to capture relevant data for reporting requirements to various funding sources, including but not limited to the South Bay Cities Council of Governments, Los Angeles County, state-wide competitive grants, and private funding sources, like HealthNet; all of which are critical to maintaining ongoing external support for homelessness programs. Access to this software by the Homeless Court team is vital to the operations of the City's nationally recognized Homeless Court to store case information, generate statistics and maintain and retrieve data for compliance requirements for all funding sources. Staff recommends an ongoing increase of \$14,700 to the General Fund.</p>
11	<p>Artesia Office Lease: The Transit, Housing, and Recreation Divisions of the Community Services Department are currently housed in a leased facility on Artesia Blvd. The lease agreement includes a 1.8% increase in monthly rent, effective each January. Additional funding is needed to cover next year's total lease expense. Staff recommends an ongoing General Fund appropriation of \$2,317 and an ongoing Housing Authority Fund appropriation of \$319.</p>
12	<p>Information Technology Equipment Replacement: The Technological Equipment Account is used to upgrade or replace technological equipment that has reached its end-of-life or can no longer meet increasing demands, and to keep the City's technological infrastructure up to date in order to minimize failures and workplace disruption due to unreliable, outdated or failing computer hardware and software. The requested amount matches the estimated replacement needs for FY 2026-27. Further detail about the items funded is included in the annual Information Technology Equipment Replacement Program Budget Response Report. Staff recommends a one-time Information Technology Fund appropriation of \$217,430.</p>
13	<p>Scheduled Vehicle Replacement: Each year, the Public Works Department proposes a one-time appropriation to the Vehicle Replacement Fund for the upcoming fiscal year to cover the cost of all scheduled vehicle and heavy equipment replacements. The FY 2026-27 appropriation would support the replacement of 21 vehicles, including the following: Police Department units: one Watch Commander unit, five Patrol units, and five Detective Bureau units (total 11 units); Fire Department units: two Paramedic Squad units (total 2 units); Public Works Department: Streets Division (one roller); Pier Division (two electric carts); Solid Waste Division (one pickup truck), Parks Division (two pickup trucks), Facilities Division (one van) - (total 7 units). The request also includes the accelerated purchase of two Public Works units, originally due for replacement in FY 2027-28, that have experienced significant failures and are deemed beyond repair: one Pier Scrubber and one Streets Division pickup truck. Staff recommends a one-time appropriation totaling \$1,739,565 in the Vehicle Replacement Fund.</p>
14	<p>Interoperability Network of the South Bay (INSB) Annual Assessment: In 2016, seven South Bay municipalities in Disaster Management Area G, including Redondo Beach, entered into a Joint Powers Agreement (JPA) to form INSB. INSB maintains a regional subsystem of interoperable radio communications equipment including antennae array towers and microwaves, which allow direct emergency communications with partner agencies and other jurisdictions. The INSB partner agencies pay an annual assessment for operations, maintenance, insurance, and future replacement costs for the critical emergency communications infrastructure, based on the agency's total number of radios and total dispatch calls per year. Staff recommends a one-time Emergency Communications Fund appropriation of \$258,010.</p>

#	Description
15	<p>Police SLESF, Asset Forfeiture & Seizure Fund, and Property & Evidence Appropriations: The Supplemental Law Enforcement Services Fund (SLESF), Asset Forfeiture and Seizure Fund (AFSF), and Property & Evidence Account are additional Federal, State, and seized funds released to police agencies to support law enforcement programs. These funds require an annual appropriation for planned expenses. The funds help supplement Police Department programs and equipment, such as K9 and SWAT equipment and training, and other strategic actions. Staff recommend one-time appropriations, which are fully offset by one-time revenues as follows: \$160,000 SLESF in the Intergovernmental Grants Fund; \$75,000 AFSF in the Asset Forfeiture Fund, and \$81,000 in the General Fund, for a net zero increase to all funds.</p>
16	<p>Redondo Beach Fire Department Medical Director: The Los Angeles County Emergency Medical Services Agency (LAEMSA) mandates that Emergency Medical Service (EMS) provider agencies retain a Medical Director to advise on Department equipment and service protocols. The Provider Agency Medical Director is the individual under whose license equipment, pharmaceuticals, and medical devices are procured per LAEMSA Reference 406-Authorization for Paramedic Provider Status. This individual provides additional services, including oversight and consultation for EMS and emergency medical dispatch services, best practice guidelines, assistance with program audits, and Rbfd education and training. The City's current identified Medical Director has provided services at no cost to the City since the fall of 2023. With his upcoming retirement, the City must identify a new person for this role, who is expected to require compensation. Staff recommend an ongoing General Fund appropriation of \$35,000 to cover the annual cost.</p>
17	<p>Transit Operations and Maintenance: The Community Services Department's Transit Division requests funding to support ongoing Beach Cities Transit operations and to maintain the Transit Operations and Maintenance Facility. Under the existing transit operator agreement, costs are projected to increase by \$414,562 effective July 1, 2026, representing a 9% increase over FY 2025-26. The funding request also includes the costs of general maintenance needs (\$30,000) for the Transit Operations and Maintenance Facility. This request is funded through ongoing dedicated transit fund allocations, including State and Regional Transit Formula allocations (FAP) and local Return Transit Funds, with no impact to the city's General Fund. Staff recommends an ongoing Transit Fund appropriation of \$444,562.</p>
18	<p>Streets and Sidewalks Maintenance Materials: Public Works operations divisions have continued to experience workload increases and volatility in the costs of materials and supplies critical to conducting core functions. Concrete and asphalt are two commodities that have experienced significant volatility. Additionally, the Division has increased efficiencies and has been working to respond more rapidly to service requests for sidewalk and pavement maintenance. The increased workload has led to an increase in the volume of concrete and asphalt required annually. To cover the increased costs and to continue service levels, staff recommends a 20% increase in the Streets Division Special Department Supplies Budget. Staff recommends an ongoing appropriation of \$57,000 in the State Gas Tax Fund.</p>
19	<p>Refuse Rate Increase: The City Council will hold a public hearing on May 19, 2026 to consider proposed refuse rate adjustments to residential customers billed on the property tax closed roll. If approved, the changes will require revenue and expenditure budget changes to align with increased FY 2026-27 refuse rates. Staff recommends ongoing revenue and expenditure increases in the amount of \$259,468 to the Solid Waste Fund.</p>

#	Description
(3)	Would the Decision Package help protect the health, safety and quality-of-life of the public?
20	Police Department Technologies, Equipment, and Training: The Police Department requests funding to sustain and enhance technology, equipment, and training, which have become critical to providing the highest level of service to the community and to meet public service expectations. Specifically, the funding would support the evolution of the Department's Drone as a First Responder (DFR) Program to fully autonomous flight and accommodate increased costs of required law enforcement education and training. Staff recommends a one-time General Fund appropriation of \$25,000 and an ongoing General Fund appropriation of \$95,000.
21	Crossing Guard Services: The City provides crossing guard services for intersections that have been identified as high-traffic pedestrian crossing areas close to schools, utilizing part-time staff employed by the Police Department. The Department's core budget is sufficient to cover 12 intersections (\$212,600) with part-time personnel. Increased ongoing funding is needed to staff six additional intersections, for a total of 18 locations. Staff recommends an ongoing General Fund appropriation of \$164,500.
22	Foster Youth Vouchers: The Housing Division recently updated its Administrative Plan to allow for the issuance of housing vouchers for young adults that have been in the foster care system. This request would appropriate the funding that the Department of Housing and Urban Development (HUD) has approved to support these additional vouchers. Staff recommends an ongoing appropriation of \$101,635 in the Housing Fund.
23	Winter Sand Contouring Rental Equipment: In recent years the Public Works Pier Services Division has taken responsibility for winter sand contouring near the City's border with Hermosa Beach to protect infrastructure and the surrounding beach environment from winter storm related wave activity. Los Angeles County previously maintained this area but has discontinued services at this location. The equipment needed to complete the task is prohibitively expensive and only needed during the operation, which occurs twice annually. Funding is therefore requested to periodically rent the equipment. Staff recommends an ongoing appropriation of \$15,000 in the Tidelands Fund.
(4)	Would the Decision Package improve organizational efficiency, effectiveness or fiscal sustainability?
24	Employee Coaching and Wellness Services for the Fire Department: The Fire Department requests funding to continue provision of specialized coaching and training for high-stress professions such as fire service, law enforcement, and emergency response. The Fire Department has contracted with Sharp Performance for the past two years, with over 80% of RBFDF firefighters using the service, and 48% of staff meeting with coaches one-on-one for an average of 3.7 sessions once familiar with the platform. This evidence-based program, developed by U.S. Special Operations veterans and performance experts, delivers tailored training to equip first responders with practical tools to manage stress, improve cognitive performance, and sustain peak operational readiness in dynamic and demanding environments. Sharp Performance has demonstrated measurable success in extending careers and improving outcomes for public safety professionals through proactive, trusted coaching and daily performance training. Investment in this program directly supports firefighter health, reduces burnout, and strengthens the department's ability to safely and effectively serve the community. Staff recommends a one-time General Fund appropriation of \$25,600.
25	Redondo Beach Performing Arts Center Part-Time Salaries: Increasing part-time salaries helps the Department to hire and retain qualified employees and ensure the safety of participants in popular programs and facilities. The proposed increase would support a \$2 per hour wage increase for Redondo Beach Performing Arts Center (RBPAC) part-time staff, which would help alleviate constraints in recruiting and retaining experienced staff members to run the facility's technical equipment. The City recovers part-time staffing costs at the RBPAC through fees, which are directly charged as part of the rental service. Staff recommends an ongoing General Fund appropriation of \$18,000, offset by an ongoing \$18,000 revenue increase, for a net zero change to the General Fund.

#	Description
26	<p>Housing Professional Membership: The Housing Authority requests additional funding to support the City's membership to the Nelrod Company Consortium, which offers critical information related to the Department of Housing and Urban Development (HUD) guidelines, as well as operational support and resources for housing authorities. The membership includes weekly trainings and educational opportunities that are invaluable to Housing Authority staff. This expense is approved for HUD reimbursement as an administrative expense. Staff recommends an ongoing appropriation of \$1,860 in the Housing Fund.</p>
27	<p>Housing Specialist to Supervisor Reclassification: Staff proposes reclassifying one Housing Specialist position to Housing Supervisor to improve organizational effectiveness in the Housing Division by strengthening internal supervisory capacity and aligning staffing structure with increasing operational demands. The Housing Manager is experiencing growing administrative workload due to expanded HUD regulatory requirements, recent Administrative Plan updates, and an increasing number of affordable housing developments.</p> <p>As a result, the Housing Manager requires dedicated supervisory support to maintain effective oversight of Housing Specialists and to ensure consistent quality control in case management. The proposed Housing Supervisor would retain a reduced caseload while providing training, guidance, and quality assurance oversight for two Housing Specialists, allowing the Housing Manager to focus on higher-level program administration, compliance, and affordable housing monitoring responsibilities.</p> <p>This restructuring would improve workflow efficiency, strengthen compliance and quality control, and ensure appropriate allocation of supervisory responsibilities. The position would be fully funded through federal Section 8 administrative funds. Staff recommends an ongoing appropriation of \$10,884 in the Housing Fund.</p>
28	<p>Contract Building Plan Review: The Community Development Department requires additional funding in the Contract and Professional Services Budget for FY 2026-27 to continue its successful use of consulting firms to supplement and increase the pace of the Department's building plan check review services. Through this system, the Department has been able to meet its customer service goals including a maximum two-week review time for building plan check. The City entered into agreements with multiple consulting firms, which are paid at a rate of 60% of the plan-check application fee collected by the City, with the City retaining 40% of the associated revenue.</p> <p>The Department has identified additional spending needs and associated revenue for outside building plan check based on FY 2025-26 history and anticipated large housing projects that have been entitled and are pending the submittal of building permit applications. The projections result in a \$2.26 million increase over core budget, with additional associated expenses that are more than offset by increased revenue. Staff recommends an ongoing \$2.3 million General Fund revenue increase and an associated \$1.6 million expenditure increase, for a net \$0.7 million General Fund increase.</p>
29	<p>Community Services Department Staff Reorganization - Senior Management Analyst: Staff proposes reclassifying an Office Specialist III position to a Senior Management Analyst to address increased administrative, operational, and analytical demands within the Community Services Department related to special event coordination, interdepartmental project management, public inquiries, reporting, and operational analysis, all of which require a higher level of professional and administrative support. The proposed Senior Management Analyst position would provide direct support to the Department's management team and would continue to perform essential administrative functions currently managed by the Office Specialist III position. Staff recommends an ongoing General Fund appropriation of \$59,845 offset by expected increases in special event revenues.</p>

#	Description																																
30	<p>Waterfront and Community Services Department Director Reorganization: Responsibility for property management and recreation activities in the waterfront is currently split between the Waterfront and Economic Development (WED) Department and the Community Services Departments, with WED in the lead role. Given the current focus on special events in the harbor area and in centralizing the area's management and oversight, staff recommends combining the Community Services and (currently vacant) WED Director roles, to create a Waterfront Properties and Community Services Director position with oversight over property management, recreation and special events. This organizational change would also shift economic development functions and leadership to the Community Development Department, consistent with the CD Department's focus on customer service and implementation of new commercial development incentives. The reorganization is expected to streamline and clarify waterfront recreation and special event management, align priorities for use of the harbor area, and create cost savings by consolidating two Director-level positions. The Waterfront and Economic Development Department would remain at this time as a stand-alone operating Department, supervised by the new combined Director position. Staff recommends an ongoing net expenditure decrease of \$119,087, including a \$124,650 decrease to the General Fund and a \$5,563 increase to the Transit Fund.</p>																																
31	<p>Police Department Organizational Structure Update: In FY 2023-24, the City Council authorized an over-hire allowing for the hiring of an Analyst in an unfilled Administrative Specialist position. Over the past two years, the budget has been adjusted to account for this staffing change, authorization is needed to formally change the Department's organizational structure. This is an administrative housekeeping item that has no fiscal impact. No appropriation is required.</p>																																
32	<p>Position Vacancies / Flexible Hiring Freeze: In the past two budget cycles, weakness in key revenue sources including sales tax and transient occupancy tax (TOT) have contributed to challenges in meeting General Fund City needs through ongoing revenue. In FY 2025-26, the City Council approved the one-time use of \$3.5 million in CalPERS reserve funds to offset the City's annual unfunded accrued liability payment, in addition to core expenses. External challenges continue to impact these same revenue sources, while the current year unfunded liability payment remains high, and ongoing core expenditures show anticipated regular increases. To manage a second year of relatively flat revenue without further accessing reserves, staff proposes implementing a flexible hiring freeze targeting 5% or \$2.9 million in General Fund personnel expenses. As part of regular hiring cycles, the City ranges at any given point between a five and ten percent vacancy rate. This hiring freeze would mean that the City assesses all hiring, evaluating spending and need before authorizing recruitment. This would allow the City to fill essential positions while exercising constraints on costs. Staff would monitor hiring and the personnel spending / savings rate throughout the year and making adjustments as needed. Staff recommends one-time adjustments to all funds with permanent full-time employees, as shown in the following table, including approximately \$2.9 million in the General Fund.</p> <table border="1" data-bbox="662 1465 1036 1780" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Fund</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>100-GENERAL FUND</td> <td>(2,941,535)</td> </tr> <tr> <td>202-STATE GAS TAX</td> <td>(37,628)</td> </tr> <tr> <td>208-STREET LANDSCAPING&LGHTNG DIST</td> <td>(52,182)</td> </tr> <tr> <td>216-TRANSIT FUND</td> <td>(28,489)</td> </tr> <tr> <td>600-HARBOR TIDELANDS</td> <td>(182,200)</td> </tr> <tr> <td>601-HARBOR UPLANDS</td> <td>(99,156)</td> </tr> <tr> <td>602-SOLID WASTE</td> <td>(56,949)</td> </tr> <tr> <td>701-VEHICLE REPLACEMENT</td> <td>(33,163)</td> </tr> <tr> <td>702-BUILDING OCCUPANCY</td> <td>(74,532)</td> </tr> <tr> <td>703-INFORMATION TECHNOLOGY</td> <td>(63,168)</td> </tr> <tr> <td>603-WASTEWATER</td> <td>(83,574)</td> </tr> <tr> <td>700-SELF-INSURANCE PRGM</td> <td>(8,903)</td> </tr> <tr> <td>705-EMERGENCY COMMUNICATIONS FUND</td> <td>(84,372)</td> </tr> <tr> <td>760-HOUSING AUTHORITY FUND-CITY</td> <td>(25,075)</td> </tr> <tr> <td></td> <td>(3,770,927)</td> </tr> </tbody> </table>	Fund	Amount	100-GENERAL FUND	(2,941,535)	202-STATE GAS TAX	(37,628)	208-STREET LANDSCAPING&LGHTNG DIST	(52,182)	216-TRANSIT FUND	(28,489)	600-HARBOR TIDELANDS	(182,200)	601-HARBOR UPLANDS	(99,156)	602-SOLID WASTE	(56,949)	701-VEHICLE REPLACEMENT	(33,163)	702-BUILDING OCCUPANCY	(74,532)	703-INFORMATION TECHNOLOGY	(63,168)	603-WASTEWATER	(83,574)	700-SELF-INSURANCE PRGM	(8,903)	705-EMERGENCY COMMUNICATIONS FUND	(84,372)	760-HOUSING AUTHORITY FUND-CITY	(25,075)		(3,770,927)
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General Information



Mayor, City Council, & Elected Officials





Jim Light
Mayor



Brad Waller
Councilmember
District 1



Chadwick Castle
Councilmember
District 2



Paige Kaluderovic
Councilmember
District 3



Zein Obagi, Jr.
Councilmember
District 4



Scott Behrendt
Councilmember
District 5



Joy Ford
City Attorney



Eleanor Manzano
City Clerk



Eugene Solomon
City Treasurer

City Officials





Mike Witzansky
City Manager



Mike Cook
Information
Technology
Director



**Stephanie
Meyer**
Finance Director



**Andrew
Winje**
Public Works
Director



Diane Strickfaden
Human Resources
Director



Luke Smude
Assistant to the City
Manager



Jane Chung
Assistant to the City
Manager



Elizabeth Hause
Community Services
Director



Marc Wiener
Community Development
Director



Patrick Butler
Fire Chief



Stephen Sprengel
Police Chief



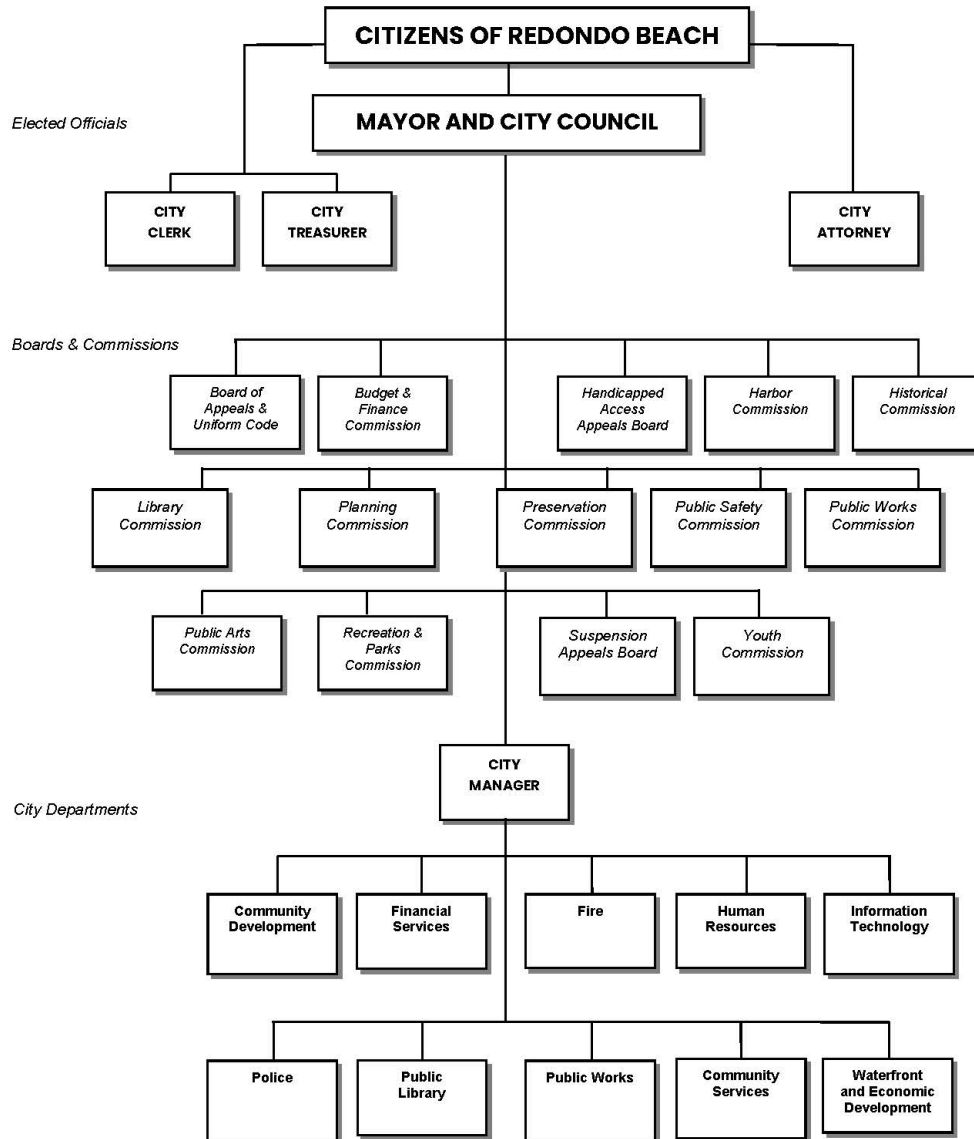
Katherine Buck
Acting Waterfront and Economic
Development Director



Dana Vinke
Library Director

**CITY OF
REDONDO BEACH**

**BUDGET
FY 2026-27**



**ORGANIZATIONAL CHART
FY 2026-27**



City of Redondo Beach Profile

City of Redondo Beach Profile

Redondo Beach is a coastal city located in the South Bay region of the Greater Los Angeles area. As of 2024, the city has a population of 68,075 and a median household income of \$141,809. Redondo Beach is governed by five Council Districts, each represented by one Council Member, with a Mayor elected at large. The city is widely recognized for its distinctive municipal pier, often described as one of the largest pier complexes on the West Coast. Its unique horseshoe-shaped design extends diagonally over the water before looping back toward the shoreline, creating the long walking distance that has earned it nicknames such as the “Endless Pier” and “Horseshoe Pier.” The pier has undergone several major reconstructions over the past century. The first reinforced concrete version opened in 1914, followed by a timber replacement in 1928. After storms and a fire destroyed the structure in 1988, the current reinforced concrete pier was completed in 1995 and remains one of the city’s most recognizable landmarks.

Redondo Beach’s municipal boundaries are as distinctive as its pier. The city includes a long, narrow inland corridor situated between Manhattan Beach and Hermosa Beach, separating them from the neighboring city of Torrance. Redondo Beach is commonly understood as two areas, North Redondo Beach and South Redondo Beach, with 190th Street serving as the dividing line.

North Redondo Beach contains several of the city’s major commercial and employment centers, including aerospace, engineering, and aviation firms that support Southern California’s longstanding role in the space and aviation industries. The area includes the South Bay Galleria, a regional shopping center, as well as the Aviation and Artesia Boulevard corridors, both of which are undergoing revitalization with new restaurants, shops, and redevelopment projects that are transforming them into active mixed-use areas. North Redondo also benefits from a range of multimodal transportation options, including the Redondo Beach Transit Center, a regional mobility hub connecting Beach Cities Transit, LA Metro bus services, and future rail lines, and the North Redondo Beach Bike Path, which provides a safe, continuous route linking neighborhoods, parks, schools, and commercial areas.

South Redondo Beach encompasses the city’s primary coastal destinations, including the Redondo Beach Pier, the International Boardwalk, and King Harbor Marina, which together support a mix of dining, retail, recreation, and maritime uses. The Esplanade provides a continuous bluff-top route for pedestrians and cyclists and serves as an important coastal access corridor. At the southern end of the community, Riviera Village functions as a key commercial district offering neighborhood-serving retail, restaurants, and regular community events. Adjacent to the harbor, the Seaside Lagoon provides a controlled saltwater swimming environment that supports seasonal family recreation.

Redondo Beach offers a range of community amenities that support recreation, education, and programming for residents of all ages. Key community facilities include the Anderson Park Senior Center, the Veterans Park Community Center, and Hopkins Wilderness Park. The Redondo Beach Performing Arts Center also serves as a major cultural and community gathering space. The city’s parks, such as Aviation Park, Dominguez Park, Perry Park, Andrews Park, Lilienthal Park, and Franklin Park, provide athletic fields, playgrounds, open space, and specialized amenities including a dog park and the newly revitalized Perry Park Teen Center. Redondo Beach also has two public libraries, the North Redondo Beach Library and the Redondo Beach Main Library, both of which offer educational programs, public events, and access to community resources.



History

Before European settlement, the area now known as Redondo Beach was inhabited by Native American communities who relied on the coastline for food and used the natural salt flats located near the present-day AES power plant site. In 1784, this land became part of Rancho San Pedro, one of California's earliest and largest land grants, awarded to Juan José Domínguez by the Spanish government.

By the late 19th century, Redondo Beach had begun to emerge as a regional destination. The opening of the Hotel Redondo in 1890 marked the city's early development as a resort community. Railroads and steamships brought visitors and freight to the growing port, and Redondo briefly served as the first major commercial harbor in Los Angeles County. Steamships from the Pacific Steamship Company made regular stops at Redondo's piers, while the Redondo Railway Company, the Santa Fe Railroad, and later Henry Huntington's Big Red Cars provided frequent rail service between Los Angeles and the coast.

On April 18, 1892, residents voted to incorporate the City of Redondo Beach by a margin of 177 to 10. The first City Hall was constructed in 1908 at the corner of Benita and Emerald Street, establishing the foundation for municipal governance.

Redondo Beach experienced substantial population growth in the decades following World War II. The city's population increased from 668 residents in 1890 to 13,092 in 1940, and then to 54,772 by 1965, reflecting the broader suburban expansion occurring throughout Southern California. Today, Redondo Beach is home to more than 68,000 residents. While the city remains known for its coastal attractions, such as its pier, harbor, and recreational amenities, it has also evolved into a well-rounded community with strong public schools, a diverse local economy, and high-quality municipal services.

Geography

According to the United States Census Bureau, the City has a total area of 6.21 mi² (16.08 km²), 6.20 mi² (16.054 km²) of it is land and 0.01 mi² (0.026 km²) of it is water.

Demographics

As of the census of 2022, there were 70,620 people, 28,562 households residing in the City. The population density for the land area was 11,535.2/mi² (compared to 239.1/mi² for the State of California). The racial makeup of the City was 62.3% White, 3.1% African American, 0.3% Native American, 16.7% Asian, 0.3% Native Hawaiian and Other Pacific Islander, 13.4% Two or More Races, 15.8% Hispanic or Latino, and 55.5% White alone, not Hispanic or Latino.

Of the 28,562 households, 22.9% had persons under the age of 18 living with them. The median income for a household in 2022 in the City was \$134,033. About 5.3% of families (with 12.2% of Californians) are below the poverty level.

Education

Redondo Beach is served by the Redondo Beach Unified School District. Redondo Beach's primary high school is currently Redondo Union High School. Aviation High School was active from 1957-1982.

Economic Outlook

United States Economy

United States Headline Economic Statistics and Forecast							
	2021	2022	2023	2024	2025	2026	2027
Real GDP Growth	5.80%	1.90%	2.40%	1.70%	1.40%	1.8%	1.9%
Real Personal Income Growth	9.10%	2.00%	5.20%	5.3%	5.10%	2.3%	3.1%
Nonfarm Employment (000s)	146,280.9	152,625.2	156,182.2	157,391.1	157,754.9	160,756	161,164
Unemployment Rate	5.40%	3.60%	3.60%	3.90%	4.30%	4.6%	4.6%
CPI Change	4.70%	8.00%	4.10%	2.70%	2.00%	2.5%	2.7%

While the peak of the inflationary crisis seems to have passed, it remains a defining structural challenge for the U.S. economy, as the long-term effects of federal policy shifts cause the LAEDC to project moderated growth, with real GDP expected to hover at 1.8% for 2026 and 1.6% for 2027. The unemployment rate is projected to remain at a higher baseline than previous years, stabilizing at approximately 4.8% by mid-2027 as the labor market continues to soften in response to cooling demand and tech-sector shifts. Personal incomes, which rose in 2025 to keep pace with costs and a peaking stock market, are expected to see significantly slower growth over the next two fiscal years as corporate margins tighten and the effects of the Iran War, Tarriff uncertainty, and government job cuts take hold. Interest rates are projected to stay in a "higher-for-longer" restrictive stance to ensure inflation does not resurge, maintaining high capital costs for regional investment. Significant uncertainty persists regarding the county's economic trajectory, primarily driven by the maturation of three key federal policy pillars: the continued imposition of broad tariffs on imported goods and services, the impact of sustained immigration restrictions on the regional labor supply, and the ongoing freeze of various federal grants and infrastructure assistance. These factors collectively continue to pressure trade volumes, employment levels, and industrial production across Los Angeles County throughout the 2026 and 2027 calendar years.

California Economy

California Headline Economic Statistics and Forecast							
	2021	2022	2023	2024	2025	2026	2027
Real GDP Growth	7.8%	0.4%	1.9%	1.7%	1.6%	1.6%	2%
Real Personal Income Growth	3.6%	-5.5%	0.2%	1.9%	3.0%	2.1%	2.8%
Nonfarm Employment (000s)	16,748.0	17,693.6	18,065.5	18,277.1	18,400.2	18,336.8	19,165.7
Unemployment Rate	7.3%	4.2%	4.6%	5.0%	5.1%	5.5%	5.6%
CPI Change	4.3%	7.4%	4.0%	2.9%	2.2%	2.9%	3%

Following the peak performance of 2024, where California's real GSP growth of 3.6% significantly outpaced the national average, the LAEDC projects a period of moderation for the 2026–2027 cycle, with growth rates cooling to track more closely with national trends. This deceleration is reflected in a softening labor market and slower gains in real personal income; however, while growth has leveled off, total personal income is expected to remain at a historically healthy baseline. The state's unemployment rate is projected to reach 5.5% through 2026, marking a plateau as the economy adjusts to higher operational costs. California continues to navigate three primary economic headwinds: a persistent state budget crisis that is expected to leave a \$2 billion deficit despite aggressive legislative interventions; the



massive fiscal burden of long-term infrastructure and residential reconstruction following the catastrophic 2025 wildfires in Los Angeles County; and the looming threat of federal budget reductions. These potential federal cuts, which could impact up to 30% of the state’s total budget, present a significant risk to the stability of health and human services programs that millions of residents rely upon.

Los Angeles Economy

Los Angeles County Headline Economic Statistics and Forecast							
	2021	2022	2023	2024	2025	2026	2027
Real GCP Growth	6.2%	2.1%	2.1%	1.4%	1.5%	1.8%	1.9%
Real Personal Income Growth	2.6%	-5.2%	1.6%	2.8%	3.2%	2.3%	2.8%
Non-farm Employment Growth	4305.1	4533.2	4543.5	4589.9	4599.7	4623.8	4640.5
Unemployment Rate	9%	5%	5.1%	5.8%	5.7%	5.9%	5.9%
CPI Change	3.8%	7.3%	3.5%	2.5%	2.3%	2.7%	2.9%

The LAEDC projects a period of restrained economic expansion for the 2026–2027 cycle. The pace of job creation is expected to decelerate, with annual growth rates slowing to 1.2% in 2025 and a marginal 0.6% in 2026. While real personal income growth is also anticipated to moderate, it is projected to maintain a healthy baseline relative to historical levels. The entertainment sector continues to face significant headwinds, as the Film and Television industry has struggled to regain its pre-strike momentum; year-over-year declines in both total shoot days and industry employment suggest a structural shift rather than a temporary lull. Conversely, the sports industry has emerged as a vital economic engine, driving consistent annual growth in regional activity. With a high concentration of national and international sporting events scheduled through the end of the decade, the LAEDC anticipates a substantial and sustained increase in tourist spending, providing a critical counterbalance to the challenges facing other core sectors.

Trivia

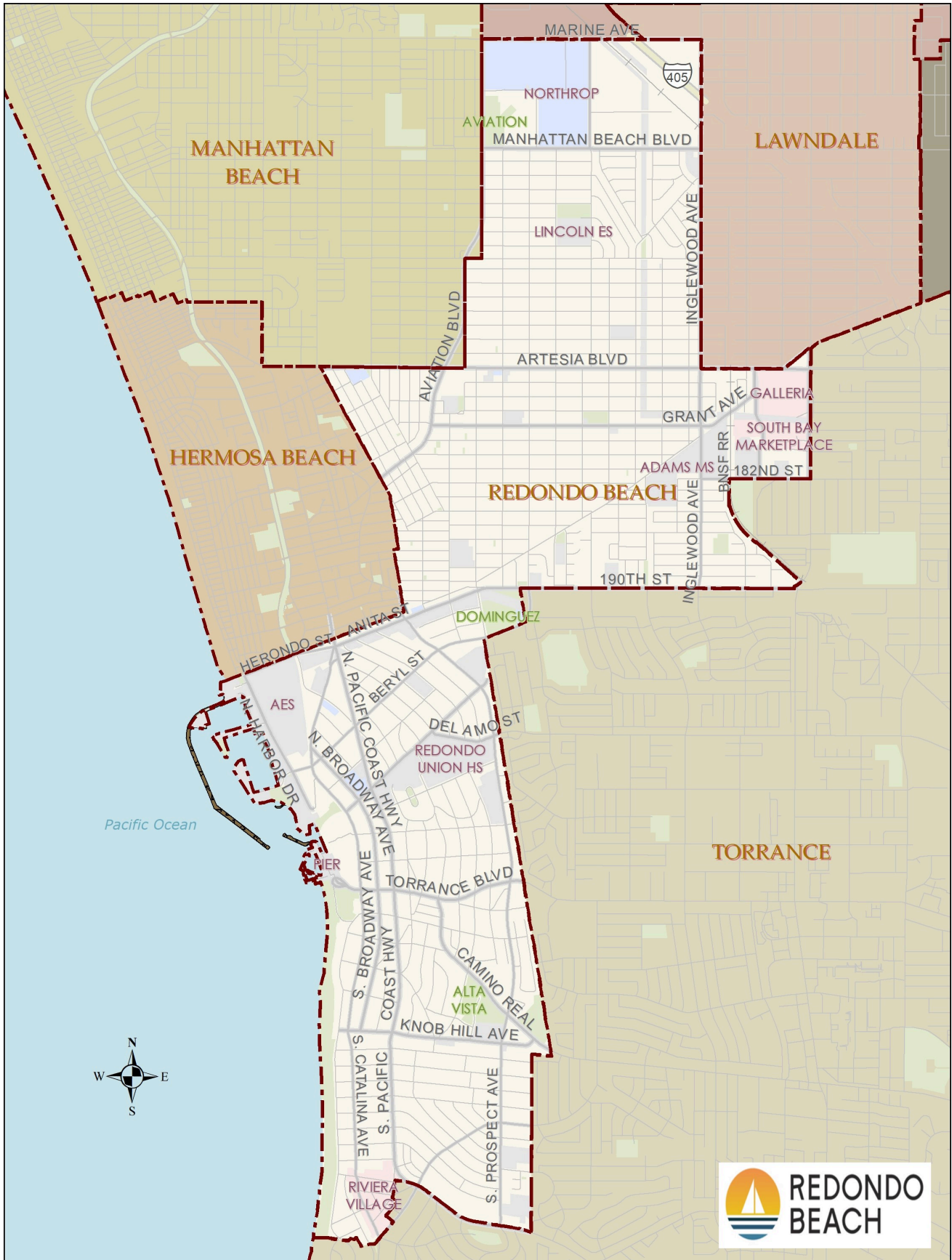
- Redondo Beach was once home to one of Southern California’s earliest saltwater plunge pools, **the “Plunge,”** a massive indoor saltwater swimming facility that operated from 1909 to 1943.
- The **King Harbor Breakwater** was completed in 1966, transforming the waterfront into a protected marina and enabling the development of Seaside Lagoon and the harbor village.
- In 1983, the City of Redondo Beach officially declared the Goodyear Airship Columbia, better known as the **Goodyear Blimp**, the “Official Bird of Redondo Beach.”
- The **Cannonball Run**, a coast-to-coast outlaw car race launched in 1971, famously finished at the Portofino Inn in Redondo Beach, where scenes from the 1981 Burt Reynolds film were shot and a permanent monument was added in 2022.
- Several scenes from **Point Break (1991)**, including the gas station explosion and chase sequence, were filmed in Redondo Beach.
- The Redondo Beach Pier served as a filming location for the hit TV series **The O.C. (2003–2007)**, including scenes set at the show’s well-known “Pier Diner.”
- During production of **Pirates of the Caribbean: At World’s End (2007)**, the Black Pearl was docked in King Harbor.
- Redondo Beach is mentioned in the classic Beach Boys song **“Surfin’ U.S.A.”**
- In **The Hot Chick (2002)**, Redondo Union High School was transformed into the fictional Bridgetown High School, with the Sea Hawk Bowl, gym, and football track temporarily redesigned for filming.



Quick Statistics

Date of Incorporation	April 29, 1892
Adoption of City Charter	January 4, 1949
Form of Government	Council/Manager
Population	71,567
Area	6.35 Square Miles
Miles of Streets	127
Miles of Sanitary Sewers	116
Number of Street Lights	1,899 City-owned
Number of Street Traffic Controllers	57 signalized intersections
Police Protection	1 station 1 sub-station 1 annex 98 sworn employees 60 non-sworn employees
Fire Protection	3 stations 65 sworn employees 5 non-sworn employees
Cultural and Leisure:	
Number of Parks	17 (109.8 acres)
Number of Parkettes	16 (3.2 acres)
Number of Boat Slips	1,400
Total Harbor Water Area (Exclusive of the Pier)	107 acres
Total Harbor Land Area	52.5 acres
Number of Libraries	2
Number of Community Centers	5
Number of Schools (Separate Entity)	12
Employees	460 full-time, permanent

City of Redondo Beach Map



Principal Non-Governmental Employers

Employer	Type of Business	Employees
Northrop Grumman Systems Corp	Aerospace	6,845
The Cheesecake Factory	Restaurant	261
Target Store	Retail Store	217
Macy's	Retail Store	164
Frontier	Utility	132
The Kensington Redondo Beach	Assisted Living	130
Ralph's Grocery	Grocery Store	120
VONS	Grocery Store	117
Whole Foods Market	Grocery Store	113
KOHL's	Retail Store	112
		8,211

Compensation and Benefits

Compensation:

The Mayor and City Council believe that employees are the City's most valuable asset. Competitive, yet sustainable, market-based salary and benefit levels are tied to the City's ability to pay.

The employees of the City of Redondo Beach are included in the following employee groups:

- Management and Confidential Employees of the City of Redondo Beach
- Redondo Beach City Employees Association
- Redondo Beach Firefighters Association
- Redondo Beach Police Officers Association
- Redondo Beach Police Officers Association (Police Management Unit)
- Redondo Beach Professional & Supervisory Association
- California Teamsters Public Professional and Medical Employees, Union Local 911

Benefits:

- Medical, Dental, Vision, Life and Psychological Insurance*
- Tier 1 Retirements Plans* (for those hired on or before June 25, 2012)
 - 2% @ 55 for Miscellaneous
 - 3% @ 55 for Fire
 - 3% @ 50 for Police
- Tier 2 Retirement Plans* (for those hired on or after June 26, 2012 and classic members of the CalPERS system)
 - 2% @ 60 for Miscellaneous
 - 3% @ 55 for Fire and Police
- Tier 3 Retirement Plans* (for those hired on or after January 1, 2013 and new to the CalPERS system)
 - 2% @ 62 for Miscellaneous
 - 2.7% @ 57 for Fire and Police
- Deferred Compensation*
- Vacations and Holidays
- Administrative Leave*
- Professional Development Reimbursement*
- Longevity Pay*
- Special Merit Pay*

* Benefit and employee contributions vary depending on the MOU/Pay Plan for the employee group.

Personnel Summary by Department

Department	FY 22-23	FY 23-24	FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Mayor and City Council					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	5.00	5.00	5.00	5.00	5.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Mayor and City Council Total	7.00	7.00	7.00	7.00	7.00
City Clerk					
City Clerk	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	-	-	-	1.00	1.00
Chief Deputy City Clerk	1.00	1.00	1.00	-	-
Records Management Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Analyst		1.00	1.00	1.00	1.00
City Clerk Total	4.00	5.00	5.00	5.00	5.00
City Treasurer					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Chief Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00
City Treasurer Total	2.00	2.00	2.00	2.00	2.00
City Attorney					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/Prosecutor	1.00	1.00	1.00	1.00	1.00
Senior Deputy City Attorney	5.00	5.00	5.00	5.00	5.00
Litigation Paralegal			1.00	1.00	1.00
Executive Assistant to the City Prosecutor	1.00	1.00	1.00	1.00	1.00
Law Office Manager	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Homeless Housing Navigator	1.00	1.00	1.00	1.00	1.00
Homeless Housing Supervisor			1.00	1.00	1.00
Mental Health Clinician		1.00	1.00	1.00	1.00
City Attorney Total	12.00	13.00	15.00	15.00	15.00
City Manager					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager					-
Assistant to the City Manager	2.00	2.00	2.00	2.00	2.00
City Manager Total	3.00	3.00	3.00	3.00	3.00
Information Technology					
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Information Technology Operations Supervisor	1.00				1.00
Information Systems Specialist	1.00	2.00	2.00	2.00	1.00
Information Technology Analyst	1.00	1.00	1.00	1.00	1.00
Computer Support Specialist	2.00	3.00	3.00	4.00	4.00
Information Technology Technician	1.00	1.00	1.00		-



Personnel Summary by Department

Department	FY 22-23	FY 23-24	FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Information Technology Total	7.00	8.00	8.00	8.00	8.00
Human Resources					
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00		-
Senior Human Resources Analyst				2.00	2.00
Human Resources Analyst	1.00	1.00	1.00		-
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
Human Resources Total	4.00	4.00	4.00	4.00	4.00
Financial Services					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Financial Services Director	1.00	1.00	1.00	1.00	1.00
Payroll and Finance Manager	1.00	1.00	1.00	1.00	1.00
Grants Financial Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	2.00	2.00	2.00	2.00	2.00
Analyst			1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	1.00	1.00	1.00
Accountant III			1.00	1.00	1.00
Payroll Technician	2.00	2.00	1.00	1.00	1.00
Accounting Technician	2.00	4.00	4.00	4.00	4.00
License and Collections Clerk	1.00				-
Senior Account Clerk	1.00	1.00	1.00	1.00	1.00
Accounting Clerk			1.00	1.00	1.00
Office Specialist III	1.00				-
Financial Services Total	16.00	16.00	17.00	17.00	17.00
Police					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	3.00
Police Lieutenant	6.00	6.00	6.00	6.00	6.00
Police Sergeant	15.00	15.00	15.00	15.00	15.00
Police Officer	71.00	73.00	73.00	73.00	73.00
Administrative Services Manager	1.00				-
Police Records Manager		1.00	1.00	1.00	1.00
Public Safety Communications Manager		1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	4.00	4.00	4.00	4.00	4.00
Municipal Services Supervisor		1.00	1.00	2.00	2.00
Analyst	1.00	1.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Police Identification Technician	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00
Community Services Officer III	3.00	3.00	3.00	3.00	3.00
Communications Dispatcher	10.00	9.00	9.00	9.00	9.00
Lead Police Services Specialist	2.00	2.00	2.00	2.00	2.00
Community Services Officer II	10.00	10.00	10.00	10.00	10.00



Personnel Summary by Department

Department	FY 22-23	FY 23-24	FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Social Media Coordinator				1.00	1.00
Parking Meter Technician	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	3.00	3.00	2.00	2.00	2.00
Police Services Specialist	7.00	6.00	6.00	6.00	6.00
Municipal Services Officer	8.00	7.00	7.00	7.00	7.00
Office Specialist III	2.00	2.00	2.00	1.00	1.00
Police Total	156.00	157.00	157.00	158.00	158.00
Fire					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Division Chief	3.00	4.00	4.00	4.00	4.00
Fire Captain	13.00	14.00	14.00	15.00	15.00
Fire Engineer	12.00	12.00	12.00	12.00	12.00
Firefighter/Paramedic	24.00	24.00	27.00	27.00	27.00
Deputy Harbor Master/Boat Captain	3.00	3.00	3.00	3.00	3.00
Harbor Patrol Officer	3.00	3.00	-	-	-
Firefighter	3.00	3.00	3.00	3.00	3.00
Hazardous Materials Specialist	1.00	1.00	1.00	1.00	1.00
Fire Prevention Plan Checker	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Emergency Preparedness Coordinator	-	1.00	1.00	-	-
Fire Total	67.00	70.00	70.00	70.00	70.00
Public Library					
Library Director	1.00	1.00	1.00	1.00	1.00
Library Manager			1.00	1.00	1.00
Senior Librarian	1.00	1.00			-
Librarian	2.00	2.00	2.00	2.00	2.00
Library Circulation Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Library Technician	1.00	1.00	1.00	1.00	1.00
Library Clerk	5.00	5.00	5.00	5.00	5.00
Public Library Total	12.00	12.00	12.00	12.00	12.00
Community Services					
Community Services Director	1.00	1.00	1.00	1.00	1.00
Deputy Community Services Director		1.00	1.00	1.00	1.00
Recreation, Youth, Senior and Family Services Manager		1.00	1.00	1.00	1.00
Cultural Arts Manager	1.00	1.00	1.00	1.00	1.00
Transit Operations and Transit Facilities Manager	1.00	1.00	1.00	1.00	1.00
Housing Manager		1.00	1.00	1.00	1.00
Housing Supervisor	1.00				-
Technical Theater Supervisor	1.00	1.00	1.00	1.00	1.00
Technical Theater Specialist		1.00	1.00	1.00	1.00
Senior Management Analyst	2.00	1.00	1.00	2.00	2.00
Recreation Supervisor				1.00	1.00
Senior Recreation Coordinator	1.00	1.00	1.00	1.00	1.00



Personnel Summary by Department

Department	FY 22-23	FY 23-24	FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Analyst	1.00	1.00	1.00	1.00	1.00
Housing Specialist	2.00	3.00	3.00	3.00	3.00
Recreation Coordinator	2.00	5.00	5.00	4.00	4.00
Office Coordinator		1.00	1.00	1.00	1.00
Office Specialist III	3.00	1.00	1.00	1.00	1.00
Transportation Assistant	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Community Services Total	18.00	23.00	23.00	24.00	24.00
Community Development					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00
Senior Plan Check Engineer	1.00	1.00	1.00	1.00	1.00
Plan Check Engineer	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	2.00	2.00	2.00	2.00
Associate Planner	1.00	2.00	2.00	2.00	2.00
Assistant Planner	1.00				-
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	3.00	3.00	3.00	3.00	3.00
Planning Analyst	1.00	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00	1.00
Building and Engineering Technician	2.00	2.00	2.00	2.00	2.00
Community Development Total	16.00	17.00	17.00	17.00	17.00
Waterfront and Economic Development					
Waterfront and Economic Development Director	1.00	1.00	1.00	1.00	1.00
Waterfront and Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Analyst		1.00	1.00	1.00	1.00
Waterfront and Economic Development Total	3.00	4.00	4.00	4.00	4.00
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Principal Civil Engineer	1.00	1.00	1.00	1.00	1.00
Capital Projects Program Manager	1.00	1.00	1.00	1.00	1.00
Capital Projects Construction Manager	1.00	1.00	1.00	1.00	1.00
Civil Engineer	4.00	4.00	4.00	4.00	4.00
Transportation Engineer	1.00				-
Principal Transportation Engineer		1.00	1.00	1.00	1.00
Associate Civil Engineer	3.00	3.00	3.00	3.00	3.00
Public Works Superintendent					1.00
Public Works Manager-Streets/Sewer	1.00	1.00	1.00	1.00	1.00
Public Works Manager-Bldg Facilities	1.00	1.00	1.00	1.00	-
Public Works Manager-Pks/Urb Forest	1.00	1.00	1.00	1.00	1.00
Public Works Manager-Pier/Harbor	1.00	1.00	1.00	1.00	-
Senior Assistant Civil Engineer				1.00	1.00
Assistant Civil Engineer	2.00	2.00	2.00	1.00	1.00



Personnel Summary by Department

Department	FY 22-23	FY 23-24	FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Administrative Manager					1.00
Senior Management Analyst	2.00	2.00	2.00	2.00	1.00
Public Works Maintenance Supervisor	4.00	4.00	4.00	4.00	5.00
Public Works Streets Supervisor		1.00	1.00	1.00	1.00
Analyst	1.00	1.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00
GIS Technician					-
Electrician Leadworker	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
Building and Engineering Technician	1.00	1.00	1.00	1.00	1.00
Building Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00
Park Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00
Pier Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00
Public Services Leadworker	8.00	8.00	8.00	8.00	8.00
Senior Mechanic	2.00	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Pump Station Operator	5.00	5.00	5.00	5.00	5.00
Recycling Specialist	1.00	1.00	1.00	1.00	1.00
Traffic Painter	1.00	1.00	1.00	1.00	1.00
Painter	2.00	2.00	2.00	2.00	2.00
Office Coordinator					1.00
Senior Administrative Specialist	2.00	3.00	3.00	4.00	2.00
Administrative Specialist					1.00
Equipment Operator	6.00	6.00	6.00	6.00	6.00
Senior Park Caretaker	8.00	8.00	8.00	8.00	8.00
Building Maintenance Worker	7.00	7.00	7.00	7.00	7.00
Maintenance Worker II	5.00	4.00	4.00	4.00	4.00
Equipment Service Worker	1.00	1.00	1.00	1.00	1.00
Park Caretaker	5.00	5.00	5.00	4.00	4.00
Irrigation Technician				1.00	1.00
Maintenance Worker I	23.00	23.00	23.00	23.00	23.00
Recycling Ranger	1.00	1.00	1.00		-
Public Works Total	113.00	114.00	114.00	114.00	114.00
TOTAL BUDGETED POSITIONS	440.00	455.00	458.00	460.00	460.00



Personnel Summary by Department			
RECAP OF POSITION CHANGES DURING FY 2025-26			
Add:			Delete:
Computer Support Specialist - IT	1.00	Information Technology Technician - IT	1.00
Senior Human Resource Analyst - HR	2.00	Human Resources Manager - HR	1.00
Social Media Coordinator - PD	1.00	Human Resources Analyst - HR	1.00
Municipal Services Supervisor - PD	1.00	Office Specialist III - PD	1.00
Fire Captain (Harbor Master) - FD	1.00	Emergency Preparedness Coordinator - FD	1.00
Senior Management Analyst - CS	1.00	Assistant Civil Engineer - PW	1.00
Senior Assistant Civil Engineer - PW	1.00	Recycling Ranger - PW	1.00
Senior Administrative Specialist - PW	1.00	Park Caretaker - PW	1.00
Irrigation Technician - PW	1.00	Recreation Coordinator - CS	1.00
Recreation Supervisor - CS	1.00	Information Systems Specialist - IT	1.00
Information Technology Supervisor - IT	1.00	Senior Management Analyst - PW	1.00
Administrative Manager - PW	1.00	Senior Administrative Specialist - PW	2.00
Office Coordinator - PW	1.00	Public Works Manager - PW	2.00
Administrative Specialist - PW	1.00		
Public Works Superintendent - PW	1.00		
Public Works Supervisor - PW	1.00		
Total	17.00	Total	15.00

Budget Preparation Timeline

- **January 2026**

City Manager performs midyear budget review; sets tone for preliminary revenue estimates and guidelines for operating budget.

- **February 2026**

City Manager kicks off budget season including general budget orientation for all departments. City Manager solicits opinions of various commissions regarding Operating Budget and Capital Improvement Projects. Departments prepare budgets and preliminary revenue estimates.

- **March 2026**

Departments submit work programs and budget requests to the City Manager for review. Capital Improvement Projects are reviewed. Mayor and City Council with City management hold strategic planning workshop.

- **April 2026**

City Manager and Financial Services Department review budget requests. City Manager conducts budget review sessions with each department. Departments finalize estimated revenues. City Manager submits proposed budget recommendations and proposed Five-Year Capital Improvement Program to the Mayor and City Council (by May 16th per City Charter).

- **June 2026**

Mayor and City Council with City Manager continue to hold budget meetings in Council districts. Mayor and City Council hold public hearings regarding Proposed Budget and Proposed Five-Year Capital Improvement Program and adopt budget and Capital Improvement Program by June 30.

- **July 2026**

City Manager's Office finalizes publication of the adopted budget with Council amendments; budget document and Five-Year Capital Improvement Program is made available for public view. Mayor and City Council with City management hold strategic planning workshop.

- **October 2026**

Amendments to the adopted budget require justification from the requesting department. Fiscal impacts are evaluated by the Financial Services Department and the City Manager. A request is then presented to the City Council for their review. Amendments must receive a 4/5 vote from the City Council for approval.

Development and Updates

In developing the Priority Areas and Goals, the Mayor, City Council and City management consider current challenges facing the City and external factors and trends that might impact the future.

Updates to the Strategic Plan are scheduled approximately every twelve months, and the City Manager submits monthly progress reports to the Mayor and City Council.

In coordination with the Strategic Plan, departments formulate their mission statements and current and future departmental objectives. Each department's mission relates directly to the overall City mission. It focuses primarily on the interaction between the department and its key customers. In preparing a mission statement, the department considers such questions as:

- What business is the department in?
- Who are the department's customers?
- What added value do customers of the department receive?
- What contribution is the department making to the Strategic Plan goals?

In preparing departmental objectives, City staff has to consider many factors such as:

- Current workload or service demands
- Revenue forecasts
- Project schedules
- Current staffing

The Strategic Plan is an important input to the development of the City's operating budget and capital improvement program.

The Budget Process

One objective of the budget process is to allocate financial resources to various work activities over a specified period of time for the City of Redondo Beach. This time period is the City's fiscal year, which begins on July 1 and ends the following June 30. Another objective of the budget process is to review the prior year's departmental performance measures and modify them as appropriate. The preparation of the budget document begins in January – six months before it is put into operation.

Beginning in January, each department assesses its current activities, updates performance measures and reviews its spending records provided through the City's accounting system. This information is used as a base for developing the following year's plan. Program managers confer with their department directors to develop a work plan and to estimate necessary financing. Revenue estimates are developed by the City Treasurer's office and the Financial Services department, along with other departments that generate fees and/or charges. At this point, changes to departmental base budgets are requested of the City Manager. In March, the departments' work programs and justifications for proposed expenditures are presented to the City Manager for review.

Throughout March and April, the Financial Services department and the City Manager work with departments to gather all budgetary information. The City Manager's recommendations are then incorporated into the proposed budget document. The proposed budget is submitted to the City Council by May 16 as required by the City Charter. After the Mayor and Council Members have reviewed the proposed budget, the City Manager, Financial Services' budget staff and department heads participate in formally presenting the budget to the City Council. Budget documents are available to the general public and the citizens of Redondo Beach on the Internet and in the City Clerk's office and City libraries.

The City Charter mandates a public hearing on the budget within 30 days of its presentation to the City Council. Therefore, in May or June, the Mayor and City Council conduct public hearings to receive citizen input on the proposed budget. Public study sessions are then held to review budget proposals and to adopt a budget by June 30.

The budget presents City activities on two levels. The first level is the department level, which shows the total appropriations for the department. The second level is the program or activity level. Presentations at these levels allow a more thorough review of each activity and provide management and citizens a way of more accurately associating costs with activities they see on a day-to-day basis. This improves appreciation of the resources it takes to accomplish given goals and is an easier gauge on whether those activities should be increased or decreased and the financial impact of those decisions.

At each step of the budget process, the information is stored through the City's finance system. After approval of the budget, the adopted revenue and appropriations are posted in the City's accounting ledgers.

City departments are required to monitor their budgets and spend only amounts allocated by the Mayor and City Council. However, during the year, unforeseen costs arise which cannot be accommodated within the original adopted budget. For these circumstances, the City Manager may recommend budget modifications to the Mayor and City Council. The Mayor and City Council may approve budget modification resolutions to make the necessary changes. At any meeting after the adoption of the budget, appropriations may be modified and/or transferred by adoption of a resolution with at least four affirmative votes.



The Capital Improvement Budget

The separate Five-Year Capital Improvement Program (CIP) for FY 2025–30 is presented to the Mayor and City Council as part of the budget process. The five-year CIP is a strategic plan which addresses the long-term capital and infrastructure of the City. The first year CIP funding recommendations are included in this adopted budget in summary in the financial summaries and in the Capital Improvement Program summary. The full Capital Improvement Program budget with project detail is presented as a standalone document.

Basis of Accounting and Budgeting

Annual budgets are legally adopted for all General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service funds on a basis consistent with generally accepted accounting principles. Annual budgets are not adopted for Agency funds, but the funds are included in the City's Annual Comprehensive Annual Financial Report (ACFR).

With the exception of government-wide financial statements prepared in accordance with GASB 34, the City uses the modified-accrual basis for accounting and budgeting of Governmental Fund types which are: General, Special Revenue, Debt Service and Capital Projects Funds. Under the modified-accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Those revenues treated as susceptible to accrual primarily consist of taxes, interest and grant revenues for which reimbursement requests are expenditure-driven. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

In all presentations, the City uses the accrual basis for accounting and budgeting of its Proprietary Fund types, which are the Enterprise and Internal Service Funds. Revenues are recognized when earned, and expenses are recognized when incurred.

Statement of Financial Principles

Background

On February 13, 1998, the City of Redondo Beach established a strategic plan. As part of the plan, various committees were formed to implement the five citywide goals. One of the said committees is the Strategic Financing Planning Committee.

The Strategic Financial Planning Committee, in concert with the Budget & Finance Commission, was tasked to develop a strategic plan for the City to achieve financial stability. The Strategic Financial Planning Committee and the Budget & Finance Commission determined that one of the steps in developing a strategic financial plan is for the City to establish a set of financial principles.

On November 17, 1998, the Mayor and City Council adopted the Statements of Financial Principles as a City Policy. The intention of the Mayor and City Council was to establish written policies to guide the financial management of the City of Redondo Beach and to demonstrate to the citizens of Redondo Beach, the investment community, and the bond rating agencies that the City of Redondo Beach is committed to a strong fiscal policy. The Mayor and City Council also determined that it is necessary to provide precedents for future policy makers and financial managers.

On June 6, 2000, the Mayor and City Council approved by resolution, to include under Section 11(h), a policy regarding threshold for capitalization of fixed assets.

On November 6, 2001, the Mayor and City Council amended by resolution Section 12(a) to reflect the “minimum reserve” for contingencies to be 8.33% of the General Fund’s current fiscal year’s operating expense budget.

On October 9, 2007, the Mayor and City Council approved by minute action, to add as Section 12(h), a policy requiring that the “reserves” or fund balances designated for other post-employment benefits (OPEB) obligations be maintained at appropriate levels as authorized by the City Council.

On April 21, 2009, the Mayor and City Council approved by minute action, to add as Sections 8(c) and 8(d), policies requiring that internal service funds and central service departments retain the costs of using services provided by other City departments and that allocations among funds and departments be based on prior fiscal year-end actual expenses and distributed using fair and justifiable statistics.

On March 15, 2011, the Mayor and City Council amended by resolution Section 2 (General Principles), Section 3 (Revenue Policies), Section 4 (Expenditure/Budget Policies), Section 5 (Capital Improvement Projects (CIP) Policies), Section 9 (Special Revenue Policies), and Section 12 (Reserve Policies) to bring them into compliance with Governmental Accounting Standards Board (GASB) Statement No. 54.

City Policy

Section 1: General Financial Goal

To establish a five-year financial plan and achieve financial stability. Once achieved, maintain and enhance the City’s fiscal health. To help achieve this goal, the City’s objective is to adhere to the following statements of financial principles and policies:

Section 2: General Principles

- a) The City will maintain a level of expenditures which will provide for the well-being and safety of the general public and citizens of the community.
- b) The City will manage its financial assets in a sound and prudent manner.
- c) The City will maintain and further develop programs to assure its long-term ability to pay all the costs necessary to



provide the highest quality of service required by the citizens of Redondo Beach.

- d) The City will adopt a balanced operating budget by June 30 of each year as required by the City Charter Section 17.9. The objective is to balance the budget without the use of restricted, committed, or assigned fund balances.
- e) The City will maintain and improve its infrastructure.
- f) The City will provide funding for capital equipment replacement, including a long-term technology plan, to achieve greater efficiency in its operations.
- g) The City will value its employees as one of its most important assets and will compensate them competitively according to the City's ability to pay.
- h) All City officials and employees shall always conduct themselves in a manner that will not expose the City to any liability.

Section 3: Revenue Policies

- a) The City will use a conservative approach in estimating revenues to maintain financial flexibility to adapt to local and regional economic changes.
- b) The master fee schedule will be updated annually to recover, as much as possible, the cost of providing the service and to allow for inflationary cost increases, but keeping in mind that fees are not to exceed the cost of providing the service. In some instances, the City may not want to charge any fees or the full cost of providing the service, if it is in the City's best interest to do so. These charges or fees for services will be identified during the budget approval process.
- c) The City will aggressively pursue revenue collection and auditing to assure that monies due the City are accurately received in a timely manner.
- d) Departments shall avoid earmarking General Fund revenues for specific purposes unless authorized by the City Council.
- e) One-time revenues shall be used for one-time expenditures.
- f) Revenues in excess of expenditures at the end of the fiscal year shall be used to first satisfy committed contingency requirements before appropriating for other uses.
- g) The City will continue to explore revenue-raising alternatives as necessary and pursue all grants available for local government. (The City may consider not accepting a grant if the grant requires continued City funding after the grant expires.)
- h) Program managers for special revenue funds shall diligently pursue reimbursements or receipts of grants in a timely manner to minimize the negative impact to the General Fund's investment earnings.
- i) The Mayor and City Council shall be promptly informed of any significant revenue gain or loss impacting the City.
- j) The City shall abide by the requirements of applicable Federal, State and local laws or statutes, when contemplating to raise revenues.

Section 4: Expenditure/Budget Policies

- a) Current year operating expenditures shall be funded by current year operating revenues.
- b) In an advisory capacity, the Budget & Finance Commission will conduct a preliminary review of all essential services. The City Council will have final approval in determining which services receive priority funding when a revenue shortfall exists or is projected.
- c) The City will continue to explore options in delivering services in the most cost-effective method, including public-private partnerships and partnerships with other governmental agencies.
- d) Programs that are funded through user fees shall be self supporting. (The City may partially subsidize some of these programs if it is in the City's best interest to do so.)
- e) Departments' fiscal year-end expenditures must be within approved appropriations by fund.
- f) Departments with unexpended/unencumbered balances in their maintenance and operations budget at the end of the year, may carryover a specified amount to the next fiscal year with specific approval by the City Manager.
- g) Departments with approved capital outlay budget but who were unable to purchase the capital item by the end of the fiscal year, may carryover this item with approval by the City Manager.

- h) Departments that have encumbrances at the end of the year, but have exceeded their total appropriations within each fund, may not be able to carryover the encumbrance balances, depending on the circumstances that caused the department to exceed its appropriations. Consequently, payments against these encumbrances may be charged to the affected department's subsequent fiscal year's budget.
- i) Salary and benefit savings at the end of the fiscal year will not be carried forward.
- j) Departments shall adhere to purchasing guidelines when expending City funds.
- k) All City officials and employees shall adhere to the City's conference and travel expense policy.
- l) Requests for new positions must identify specific funding sources and include a cost-benefit analysis.
- m) Budget transfers within each fund and between line accounts or programs within each department, must be approved by the City Manager or his/her designee. The Mayor and City Council shall be notified as soon as possible of budget transfers between departments and between capital improvement projects.
- n) Additional appropriations requests beyond the adopted budget must be approved by the City Council by four affirmative votes, as required by the City Charter Section 17.10.
- o) Salaries and benefits savings may not be transferred to fund maintenance & operations items other than those for which savings from vacancies are used for temporary or contractual services.
- p) When appropriate, projects or programs that have multiple funding sources (e.g. grants or bond proceeds) must first use restricted resources before using General Fund, unless otherwise approved by City Council.
- q) All City officials and City employees will exercise prudence and due care and will avoid any conflicts of interest or appearance thereof, when expending public funds.

Section 5: Capital Improvement Projects (CIP) Policies

- a) The City will account for all financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
- b) The City will develop and implement a five-year capital improvement plan.
- c) The City will set aside a reasonable and prudent amount of General Fund monies for capital improvements and repairs of various facilities, in its annual budget process.
- d) All capital improvement projects must be coordinated with the CIP "Committee" before they are submitted to the City Manager. Subsequently, the City Manager's recommendations shall be submitted to a joint meeting of the Public Works Commission and the Budget & Finance Commission for review and prioritization before the capital projects are submitted to the City Council.
- e) Change orders for capital projects already in progress, that exceed the amounts normally pre-approved at the City Engineer's discretion, (per the schedule outlined in the Administrative Policies & Procedures - APP 14.1), shall be submitted to the City Council for approval.
- f) The long-term operating impact of any capital improvement project must be disclosed before the project is recommended for funding.
- g) The City will select only the most responsible and reputable contractors to work on capital projects.
- h) The City will abide by applicable Federal, State and local laws/regulations on public works contracts.

Section 6: Debt Policies

- a) The City shall avoid, as much as possible, incurring general obligation debt.
- b) The City shall obtain voter approval before incurring general bonded indebtedness for the City.
- c) The City's legal debt limit is 15% of assessed valuation of property within the City, per City Charter Section 17.11 and per California Government Code Section 436505.
- d) The City shall incur debt only for capital improvement projects and only if the projects cannot be funded by recurring or one-time revenues.
- e) Proceeds from long-term debt shall not be used for current ongoing expenditures.
- f) The debt shall be paid by specific revenue sources.
- g) The term of the debt incurred for capital projects shall not exceed the life of the projects being financed in accordance with regulations in federal, state or local law.

- h) The City shall not use short-term borrowing for operating expenditures.
- i) The City may participate in the statewide issuance of Tax & Revenue Anticipation Notes (TRANS) in accordance with applicable TRANS guidelines.
- j) The City shall consider interfund loans, when it is more cost effective and feasible, instead of borrowing outside, for short-term debt requirements.
- k) The City will use lease-purchase financing when it is cost effective.
- l) Bonds will be sold on a competitive basis unless it is in the City's best interest to conduct a negotiated sale.
- m) The City will follow a policy of full disclosure by communicating with bond rating agencies to inform them of the City's financial condition. (The continuing disclosure required in the City's Comprehensive Annual Financial Report is sent to the dissemination agent who will then report it to the bondholders, rather than the rating agencies.)
- n) The City will honor all its debt and seek to maintain the highest attainable bond rating to minimize issuance costs to the City.

Section 7: Investment Policies

- a) The City Treasurer's Office shall abide by the City's adopted investment policy and shall submit a monthly report to the Mayor and City Council on the investment activities. Additionally, the City Treasurer shall make a quarterly presentation to the Budget & Finance Commission and to the Mayor and City Council.
- b) The investment policy shall be annually reviewed and approved by the City Council.

Section 8: Interfund Transfers Policies

- a) Transfers to the General Fund from other funds for overhead costs shall be reviewed annually and shall conform to OMB (Office of Management & Budget) A-87 guidelines.
- b) All City funds, including eligible grant funds, shall share the administrative costs borne by the General Fund.
- c) Internal service funds and central service departments shall retain the costs of using services provided by other City departments.
- d) Allocations among funds and departments shall be based on prior fiscal year-end actual expenses and distributed using fair and justifiable statistics.

Section 9: Special Revenue Policies

- a) The City shall abide by applicable rules and regulations pertaining to the specific revenue sources and expenditures of special revenue funds as required by each funding source.
- b) Proceeds of specific restricted or committed revenue sources should be the foundation for the fund.
- c) Other revenue sources (i.e. investment earnings and transfers from other funds) may be reported in the fund if those resources are restricted, committed, or assigned to the specific purpose of the fund.

Section 10: Enterprise Funds Policies

- a) Enterprise activities will be programmed to generate sufficient revenues to fully support the Enterprise's operations including debt service requirements, current and future capital needs.
- b) Enterprise activities will generally adhere to all other applicable fiscal policies of the City.
- c) Audits of lessees shall be performed, based on the terms of the lease agreements, to ensure the City receives all revenues due the City.

Section 11: Accounting, Auditing & Financial Reporting Policies

- a) The City will comply with all generally accepted accounting principles (GAAP) and adhere to the statements issued by the Governmental Accounting Standards Board (GASB).
- b) The City shall continue to participate in the Government Finance Officers Association's (GFOA) and the California Society of Municipal Finance Officers' (CSMFO) financial reporting and budgeting awards program to help ensure continued quality financial reports and budget documents.
- c) The City shall retain the services of an independent auditor to perform annual financial audits.



- d) The City shall routinely bid for audit services, at a minimum, every five years. Audit contracts shall not exceed five years at a time. The Budget & Finance Commission will participate in the selection process.
- e) The City shall issue its Comprehensive Annual Financial Report by the second council meeting in December each year.
- f) Staff shall submit a mid-year budget review to the Mayor and City Council by the second council meeting in February each year.
- f) The Mayor and City Council shall be promptly informed of any significant financial reporting issue or any audit findings.
- g) The City shall, from time to time, review the threshold when capitalizing fixed assets and make necessary adjustments thereto, as appropriate, with the initial recommendation from the Financial Services Department and with concurrence by the City's independent auditors.

Section 12: Fund Balance Reporting Policies

- a) The City shall maintain a committed fund balance for contingencies equivalent to 8.33% of the General Fund's current fiscal year's operating expense budget.
- b) City Council approval shall be required before expending any portion of the Committed fund balance in Section 12(a). Unforeseen circumstances that may require an expenditure of such amounts include, but are not limited to, natural disasters, significant State "take-aways", unforeseen deficiencies of a major revenue source, or unexpected operating or capital expenditures.
- c) If any circumstances in Section 12(b) occur, and the Committed fund balance falls below the City Council policy designated level in Section 12(a), all excess Unassigned fund balance in future years shall first be used to replenish the Committed fund balance until it reaches the policy designated level set forth in Section 12(a). The City Council shall replenish the Committed fund balance in Section 12(a) prior to expending Unassigned fund balances for other purposes.
- d) Restricted fund balances will be expended before unrestricted fund balances when expenditures are incurred for purposes for which both are available.
- e) Unrestricted fund balances will be exhausted in the order of assigned, unassigned, and committed when expenditures are incurred for which any of these fund balances are available.
- f) The unassigned fund balances, assuming other requirements are met, technically may be used for any purpose. However, the specific purpose requires Council approval. This process will be annually reviewed with the City Council.
- g) The City Council may alter fund balance requirements any time, as necessary.
- h) The fund balances assigned for claims and judgments, compensated absences, and other post employment benefits (OPEB) obligations shall be maintained at appropriate levels as authorized by the City Council.

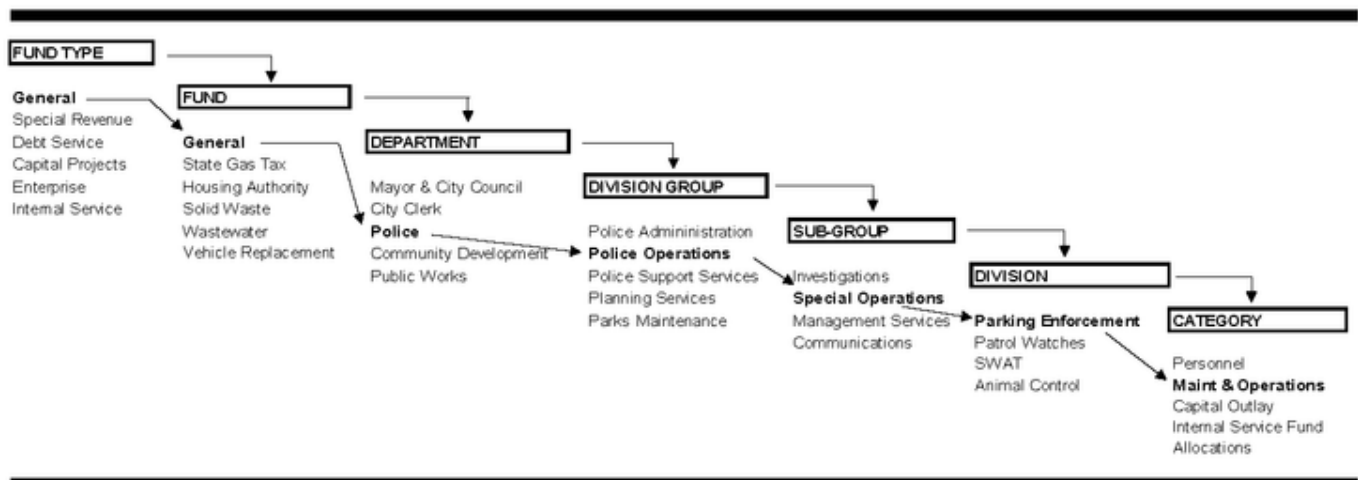
Budget Account Structure

As illustrated below, the City's highest level of reporting is Fund Type. For budgeting purposes, the City uses six Fund Types. Included in each Fund Type may be several Funds – the next level of reporting. For example, the Special Revenue Fund Type includes 16 funds of which only two are reflected below. Each Fund has at least one subordinate level, designated as the City's Departments (e.g., the Police Department), and within each Department, there is at least one Division Group (e.g., Police Operations). Within each Division Group is a division Sub-Group (e.g., Special Operations), and within each Sub-Group is a Division (e.g., Parking Enforcement), and within each Sub-Group is a Division (e.g., Parking Enforcement), and within each Sub-Group is a Division (e.g., Parking Enforcement), and within each Sub-Group is a Division (e.g., Parking Enforcement).

The number of Departments within a Fund, as well as the number of subordinate levels of Division Groups, Sub-Groups and Divisions within a Department, depends on the management control needed to effectively monitor expenditures. Divisions assist management and citizenry in assessing the cost of providing a service. Finally, similar expenditure types are grouped at the Category level. For example, salaries and benefits are grouped together in the Category level as "Personnel"; office supplies, advertising, equipment maintenance, etc., are grouped together in the Category level "Maintenance & Operations".

Using General as the Fund Type, the following is an example of the flow of reporting from the highest level of budget reporting (Fund Type) to the lowest or most detailed level of budget reporting (Category).

Account Structure



Classification of Funds

The accounts of the City are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording resources, together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The City currently uses the following funds:

GENERAL FUND

The General Fund is used to account for the financial resources and expenditures associated with most City operations where revenue is not required to be recorded in a separate fund. Revenues collected in the General Fund are not restricted as to program or purpose they may be spent upon. They are derived primarily from taxes - property tax, sales and use tax, transient occupancy tax, utility users' tax, and business license tax. Taxes account for approximately 73% of all General Fund revenues. Other General Fund revenue sources include licenses and permits; fines and forfeitures; use of money and property, intergovernmental revenues, charges for services; and other miscellaneous revenues.

SPECIAL REVENUE FUNDS

Air Quality Improvement Fund

This fund accounts for monies received from the South Coast Air Quality District, which are used to reduce air pollution from motor vehicles.

CalPERS Reserve Fund

This fund was established in FY 2010-11 and will reserve monies for significant California Public Employees Retirement System (CalPERS) increases in future years.

Community Development Block Grant Fund

Revenues derived through the Federal Community Development Act are recorded in this fund. Community Development Block Grant (CDBG) receipts are restricted to the revitalization of low and moderate income areas within the City. As required by the U.S. Department of Housing and Urban Development (HUD), the City annually solicits public input regarding the expenditure of these funds.

Disaster Recovery Fund

This fund accounts for monies received and expenditures incurred related to disaster recovery.

Housing Authority Fund

HUD (Department of Housing & Urban Development) Section 8 housing grants are recorded in this fund. Section 8 monies are used to provide rent subsidies to qualifying low-income families and to locally administer the program.

Intergovernmental Grants Fund

This fund reflects various grants received from local, State or Federal agencies. It includes grant funding to supplement local funding primarily for capital improvement projects and public safety programs.

Local Transportation Article 3 Fund



This fund accounts for transportation services in the City and the Dial-A-Ride program which provides transportation to Redondo Beach and Hermosa Beach residents.

Measure M Fund

Monies received in this fund come from a Los Angeles County 2016 new voter-approved ½ cent sales tax and continued ½ cent traffic relief tax to be used for public transportation purposes.

Measure R Fund

Monies received in this fund come from a 2008 voter-approved ½ cent sales tax levied within Los Angeles County for public transportation purposes.

Measure W Fund

Monies received in this fund come from a 2018 voter-approved parcel tax levied within the Los Angeles County Flood Control District for storm water capture and storm runoff water quality improvement purposes.

Narcotic Forfeiture and Seizure Fund

Revenues recorded in this fund are the local agency's proportionate share of monies and sold property seized during drug and narcotic arrests. Monies are distributed after convictions are received by the lead State or Federal agency. Expenditures incurred are restricted to law enforcement activities and must supplement, not replace, existing law enforcement budgets.

Parks and Recreation Facilities Fund

Revenue in this fund originates from a \$400 per unit fee charged on the construction of new residential development within the City. Fees are due at the time a building permit is issued. This revenue is used solely for the acquisition, improvement and expansion of public parks, playgrounds, and recreation facilities.

Proposition A (Prop A) Fund

Monies received in this fund come from a 1980 voter-approved ½ cent sales tax levied within Los Angeles County for the operation of transit-related projects.

Proposition C (Prop C) Fund

Monies received in this fund come from a 1990 voter-approved ½ cent sales tax levied within Los Angeles County for the operation of transit-related projects.

State Gas Tax Fund

The City's share of the State gasoline tax is recorded in this fund. Monies are derived through Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways code. Beginning with the 2010-11 fiscal year, Section 2103 was added. Section 2103, 2105, 2106 and 2107 revenue can be used for street maintenance and construction, while Section 2107.5 revenue is restricted to street engineering activities.

Storm Drain Improvement Fund

In FY 2001-02 the Mayor and City Council established the Storm Drain Improvement Fund. This fund is used to account for the receipt of the storm drain impact fees and the related National Pollutant Discharge Elimination System (NPDES) implementation and enforcement costs.

Street Landscaping and Lighting District Fund

This is a special assessment fund which is used to account for revenue and expenditures associated with the Street Landscaping and Lighting District. Revenue comes into the fund through assessments levied against residential and business property. Expenditures charged to this fund are restricted to establishing, improving, operating and maintaining street lighting, street trees, traffic signals and median landscaping.

Subdivision Park Trust Fund

This fund is financed from Quimby fees, which are paid by developers on certain qualifying development projects. The monies in this fund are used exclusively for the acquisition, development, or rehabilitation of park land or related improvements.

Opioid Settlement Fund

The City created this fund in FY 2025–26 to manage and track funds received related to opioid settlements directed to cities for specific use.

CAPITAL PROJECTS FUNDS

Capital Projects Fund

In FY 1984–85 the Mayor and City Council established this fund following recommendations from the City's Public Improvement Commission. It is used to account for capital improvements such as the construction, repair, and upgrade of City facilities; streets; storm drains; sewers; and park facilities.

Major Facilities Reconstruction Fund

In FY 2015–16, the Mayor and City Council created this fund to begin saving for the replacement of City facilities such as Police Stations, Fire Stations and City Hall.

Open Space Acquisition Fund

In FY 2015–16, the Mayor and City Council created this fund to begin saving for the purchase of land within the City. The land purchased is to be used for open space purposes such as parks and community gardens.

Pier Parking Structure Rehabilitation Fund

This fund accounted for the costs to rehabilitate the publicly owned pier parking structure.

Enterprise Funds

Harbor Tidelands Fund

Revenue deposited in this fund is derived from business operations run by lessees, and from parking receipts. The use of this fund is restricted under the City's Tideland Trust Agreement with the State of California.

Harbor Uplands Fund

Revenue comes from similar sources as the Tidelands Fund – trade leases, and parking receipts. However, its use is less restrictive and is subject only to the decisions of the City Council.

Solid Waste Fund

In FY 1990–91 the Mayor and City Council established the Solid Waste Fund. This fund is used to account for expenditures and revenues related to the City's comprehensive solid waste program which includes refuse collection,

recycling, and hazardous waste disposal. The solid waste program is wholly supported through user service fees.

Transit Fund

The Transit Fund was changed from a Special Fund to an Enterprise Fund in FY 2010-11 to more accurately classify its prime activity. Transit funding sources include the following: the 1980 voter approved Proposition A ½ cent sales tax; the 1990 voter approved Proposition C ½ cent sales tax; Federal and State transportation funds; and Beach Cities Transit fares. Transit fund monies are used to support public transportation programs and projects.

Wastewater Fund

In FY 1995-96 the Mayor and City Council approved the establishment of the Wastewater Fund, and at the time, was funded solely by a capital facility charge, more commonly referred to as a sewer connection fee. In FY 2003-04, in anticipation of the rehabilitation needs of the sewer system and additional requirements for operations and maintenance, the Mayor and City Council assessed an annual sewer user fee to be charged to users of the City's sewer system.

INTERNAL SERVICE FUNDS

Building Occupancy Fund

Established in FY 2000-01, the Building Occupancy Fund includes reimbursement for costs associated with facilities maintenance and replacement. Cost allocations are based on square footage of the area occupied by each user department and department usage of utilities, contracts, and materials and supplies.

Emergency Communications Fund

Established in FY 2004-05, the Emergency Communications Fund includes reimbursement for costs related to technology used for emergency purposes, such as emergency dispatch equipment. Such equipment is currently used only in the Police, Fire and Public Works Departments. Therefore, costs are allocated only to those departments based on the replacement cost of the equipment utilized by each. In FY 2006-07, a component of all personnel, maintenance and operations, and internal service fund allocation costs associated with the Emergency Communications Division of the Police Department was added.

Information Technology Fund

Established in FY 2000-01, the Information Technology Fund includes reimbursement of all costs associated with the Information Technology Department. These costs include personnel, maintenance and operations and capital outlay expenses budgeted by this Department. In FY 2005-06, a component for equipment replacement was added to the charge for operations. In FY 2012-13, copy center operations (formerly included in the Printing and Graphics Fund) were added to the Information Technology charges. All costs are allocated to the users depending on the number of computers and telephones residing in the department.

Major Facilities Repair Fund

Established in FY 2008-09, the Major Facilities Repair Fund includes reimbursement of all costs incurred by the City in providing major repairs to City facilities. Cost allocations are based on square footage of the area occupied by each user department in the City facilities.

Self-Insurance Program Fund

Established in FY 2000-01, the Self-Insurance Program Fund contains reimbursement for costs associated with insurance premiums and claims experience related to liability, workers' compensation and unemployment.

Depending on the type of insurance matter, allocations are based on a combination of square footage, property values, gross payroll and/or claims experience of the department.

Vehicle Replacement Fund

Established in FY 1983-84, the Vehicle Replacement Fund contains cost reimbursements from departments that utilize the City's Fleet Services Division for maintenance of vehicles and equipment. Also included in this fund are reimbursed rental charges for vehicles assigned to particular departments. Maintenance charges are based on historical records of the particular vehicle, and rental charges are based on the estimated future replacement value of the vehicle.

Glossary

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

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

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

ACFR: Annual Comprehensive Financial Report – A detailed report of an organization's financial activities and performance over the fiscal year.

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

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

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

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

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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

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

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

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

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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

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

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

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

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

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

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

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

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

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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

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

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

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

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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

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

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

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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

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

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

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

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

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

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

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

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

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

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

GAAP: Generally Accepted Accounting Principles – Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

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

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

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

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

Goal: The result or achievement toward which effort is directed.

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

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

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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

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

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

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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

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

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

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

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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

Objective: a thing aimed at or sought; a goal.

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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

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

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Acronyms

APB:	Accounting Principles Board	ICS:	Incident Command System
ARB:	Accounting Research Bulletins	IT:	Information Technology
APP:	Administrative Policies and Procedures	INSB:	Interoperability Network of South Bay
AQMD:	Air Quality Management District	JPA:	Joint Powers Authority
ADA:	American Disabilities Act	LAIF:	Local Agency Investment Fund
ACFR:	Annual Comprehensive Financial Report	LAN:	Local Area Network
AB:	Assembly Bill	M&O:	Maintenance and Operations
APT-US&C:	Association of Public Treasurers-United States and Canada	MOU:	Memorandum of Understanding
AV:	Audio Visual	MTA:	Metropolitan Transit Authority
BCHD:	Beach Cities Health District	MDC:	Mobile Data Computer
BCT:	Beach Cities Transit	MVIL:	Motor Vehicle in-Lieu
B&W:	Boating & Waterways	MJNS:	Multi-Jurisdictional Notification System
BJA:	Bureau of Justice Assistance	NEMS:	National Emergency Management System
BID:	Business Improvement District	NPDES:	National Pollutant Discharge Elimination System
CEC:	California Energy Commission	OMB:	Office of Management and Budget
CEQA:	California Environmental Quality Act	OTS:	Office of Traffic Safety
CalOSHA:	California Occupational Safety and Health Administration	OS:	Operating System
CalPERS:	California Public Employees Retirement System	OPEB:	Other Post Employment Benefits
CSMFO:	California Society of Municipal Finance Officers	OPA:	Owner Participant Agreement
CSAC:	California State Association of Counties	PCH:	Pacific Coast Highway
CIP:	Capital Improvement Program	PAU:	Paramedic Assessment Unit

CPR:	Cardiopulmonary Resuscitation	POST:	Peace Officers Standard Training
CSS:	Citizen Self Service	POB	Pension Obligation Bond
CDBG:	Community Development Block Grant	PATH:	People Assisting the Homeless
CERT:	Community Emergency Response Team	PC:	Personal Computer
CFA:	Community Financing Authority	PPE:	Personel Protective Equipment
CAFR:	Comprehensive Annual Financial Report (Renamed to "Annual Comprehensive Financial Report" (ACFR)	PRELIMS:	Property, Evidence, and Laboratory Information Management Systems
CNG:	Compressed Natural Gas	PFA:	Public Financing Authority
CAD:	Computer Aided Dispatch	PSAF:	Public Safety Augmentation Fund
CMT:	Constant Maturity Treasury	ROPS:	Recognized Obligation Payment Schedule
CPI:	Consumer Price Index	RMS:	Records Management System
COLA:	Cost of Living Adjustment	RDA:	Redevelopment Agency
CSI:	Crime Scene Investigation	RBPAC :	Redondo Beach Performing Arts Center
DOJ:	Department of Justice	RPTTF:	Redvelopment Property Tax Trust Fund
DDA:	Disposition and Development Agreement	RFP:	Request for Proposal
DMS:	Document Management System	STEM:	Science, Technology, Engineering, Mathematics
DUI:	Driving Under the Influence	SEC:	Securities and Exchange Commission
EKG:	Electrocardiogram	SB:	Senate Bill
EMS:	Emergency Medical Services	SBYP:	South Bay Youth Project
EMT:	Emergency Medical Technician	SCAG:	Southern California Association of Governments
EOC:	Emergency Operations Center	SIU:	Special Investigations Unit
ESS:	Employee Self Service	SWAT:	Special Weapons and Tactics
EPMC:	Employer-Paid Member Contribution	STC:	Standards & Training Corrections

EIR:	Environmental Impact Report	SCADA :	Supervisory Control and Data Acquisition
EPA:	Environmental Protection Agency	SLESF:	Supplemental Law Enforcement Services Fund
FLSA:	Fair Labor Standards Act	TPA:	Third Party Administrator
FASB:	Financial Accounting Standards Board	TMDL:	Total Maximum Daily Load
FY:	Fiscal Year	TID:	Tourism Improvement District
GAAP:	Generally Accepted Accounting Principles	TOT:	Transient Occupancy Tax
GAAS:	Generally Accepted Auditing Standards	TAP:	Transit Access Pass
GIS:	Geographical Information System	TDA:	Transportation Development Act
GFOA:	Government Finance Officers Association	TRS:	Tyler Reporting System
GASB:	Governmental Accounting Standards Board	UAL	Unfunded Accrued Liability
HVAC:	Heating/Ventilation and Air Conditioning	UUT:	Utility Users' Tax
HHW:	Household Hazardous Waste	VLF:	Vehicle License Fee
HUD:	Housing and Urban Development	VoIP:	Voice Over Internet Protocol
HAP:	Housing Assistance Program	WAN:	Wide Area Network

Fund Balance Summary 1 of 3: Starting Fund Balance and Revenue

Fund Name	Starting Fund Balance	Revenue with Decision Packages	Transfers In with Decision Packages	Total Revenue with Decision Packages
General Fund	1,385,358	128,889,836	681,229	129,571,065
State Gas Tax	6,068,877	4,025,956	-	4,025,956
Storm Drain Improvement	99,130	30,000	-	30,000
St Landscaping/ Lighting	-	1,530,600	1,103,951	2,634,551
Local Transport Article 3	-	80,698	-	80,698
Measure M	1,147,034	1,435,427	-	1,435,427
1 Prop A Local Trans Tax	2,056,471	2,023,365	-	2,023,365
Prop C Local Trans Tax	1,396,696	1,773,444	-	1,773,444
Measure R	545,611	1,255,083	-	1,255,083
Measure W	3,338,994	720,000	-	720,000
Air Quality Improvement	70,506	90,000	-	90,000
1 Intergovernmental Grants	-	160,000	-	160,000
Comm Develop Block Grant	62,650	-	-	-
Housing Authority (City)	2,433,390	8,737,139	-	8,737,139
Parks/Rec Facilities	142,103	31,500	-	31,500
Narcotic Forfeiture/ Seizure	84,964	85,000	-	85,000
Subdivision Park Trust	889,471	3,000,000	-	3,000,000
Disaster Recovery	511,644	51,000	-	51,000
CalPERS Reserve	4,475,721	-	-	-
5 Opioid Settlement	508,205	-	-	-
4 Capital Projects	819,807	370,518	-	370,518
4 Major Facilities Reconstruction	-	-	-	-
Open Space Acquisition	540,181	-	-	-
2 Harbor Tidelands	-	7,774,303	-	7,774,303
2 Harbor Uplands	-	7,153,400	-	7,153,400
Solid Waste	1,670,074	7,717,574	-	7,717,574
Wastewater	4,598,303	5,861,796	-	5,861,796
Transit	-	3,230,281	4,367,653	7,597,934
Self-Insurance Program	8,776,731	10,370,751	-	10,370,751
Vehicle Replacement	6,482,600	5,636,669	-	5,636,669
3 Building Occupancy	-	4,002,861	-	4,002,861
3 Information Technology	-	5,123,759	-	5,123,759
Emergency Communications	731,308	3,930,857	-	3,930,857
Major Facilities Repair	495,896	251,044	-	251,044
1 Redevelopment Agency (City)	-	84,807	-	84,807
5 Deposits Fund	755,000	-	-	-
Measure FP (NEW)	-	92,879,200	-	92,879,200
TOTAL BEFORE ADJUSTMENTS	50,086,727	308,306,868	6,152,833	314,459,701
Less Internal Services/ Overhead		(45,115,375)		(45,115,375)
TOTAL CITY	50,086,727	263,191,493	6,152,833	269,344,326
OTHER ENTITIES/ RESTRICTED USE				
7 Housing Authority	-	695,930	-	695,930
7 Public Financing Authority	1,722,195	273,975	15,560,570	15,834,545
7 Redevelopment Agency	-	1,206,686	-	1,206,686
7 Housing Successor Agency	2,247,800	64,000	-	64,000
TOTAL OTHER ENTITIES	3,969,995	2,240,591	15,560,570	17,801,161
TOTAL ALL FUNDS	54,056,722	265,432,084	21,713,403	2,871,454



Fund Balance Summary 2 of 3: Starting Fund Balance and Spending

Fund Name	Starting Fund Balance	Expenditure with Decision Packages	Transfers Out with Decision Packages	Total Expenditure with Decision Packages	Proposed Capital
General Fund	1,385,358	(118,433,287)	(12,523,137)	(130,956,423)	
State Gas Tax	6,068,877	(1,384,572)	-	(1,384,572)	(1,900,000)
Storm Drain Improvement	99,130	-	-	-	(129,000)
St Landscaping/ Lighting		(2,634,551)	-	(2,634,551)	
Local Transport Article 3		-	-	-	(54,511)
Measure M	1,147,034	-	-	-	(2,450,000)
1 Prop A Local Trans Tax	2,056,471	-	(4,367,653)	(4,367,653)	
Prop C Local Trans Tax	1,396,696	-	-	-	(1,250,000)
Measure R	545,611	-	-	-	(1,700,000)
Measure W	3,338,994	(425,998)	-	(425,998)	(2,956,500)
Air Quality Improvement	70,506	(118,575)	-	(118,575)	
2 Intergovernmental Grants		(265,229)	-	(265,229)	(17,788,734)
Comm Develop Block Grant	62,650	-	-	-	
Housing Authority (City)	2,433,390	(7,800,629)	-	(7,800,629)	
Parks/Rec Facilities	142,103	-	-	-	(135,000)
Narcotic Forfeiture/ Seizure	84,964	(77,746)	-	(77,746)	
Subdivision Park Trust	889,471	-	-	-	(3,515,000)
Disaster Recovery	511,644	(17,060)	-	(17,060)	
CalPERS Reserve	4,475,721	-	-	-	
5 Opioid Settlement	508,205	-	-	-	
4 Capital Projects	819,807	(196,319)	-	(196,319)	(835,518)
Major Facilities Reconstruction		-	-	-	
4 Open Space Acquisition	540,181	-	-	-	
2 Harbor Tidelands		(7,256,792)	(568,601)	(7,825,393)	
2 Harbor Uplands		(6,134,016)	(1,843,367)	(7,977,383)	
Solid Waste	1,670,074	(7,623,160)	(73,368)	(7,696,528)	(800,000)
Wastewater	4,598,303	(4,161,210)	(191,281)	(4,352,491)	(3,585,000)
Transit		(7,533,737)	(64,197)	(7,597,934)	
Self-Insurance Program	8,776,731	(9,532,312)	(10,481)	(9,542,793)	
Vehicle Replacement	6,482,600	(4,780,381)	(73,368)	(4,853,749)	(25,000)
3 Building Occupancy		(3,915,381)	(151,976)	(4,067,357)	
3 Information Technology		(5,088,058)	(150,666)	(5,238,724)	
Emergency Communications	731,308	(3,647,026)	(209,622)	(3,856,648)	
Major Facilities Repair	495,896	-	-	-	(300,000)
Redevelopment Agency (City)		(105,877)	-	(105,877)	
1 Deposits Fund	755,000	-	-	-	
5 Measure FP (NEW)		-	-	-	(92,879,200)
TOTAL BEFORE ADJUSTMENTS	50,086,727	(191,131,913)	(20,227,717)	(211,359,630)	(130,303,463)
Less Internal Services/ Overhead		45,115,375		45,115,375	
TOTAL CITY	50,086,727	(146,016,538)	(20,227,717)	(166,244,255)	(130,303,463)
OTHER ENTITIES/ RESTRICTED USE					
7 Housing Authority		(1,200,307)	-	(1,200,307)	
7 Public Financing Authority	1,722,195	(15,030,087)	-	(15,030,087)	
7 Redevelopment Agency		(217,891)	(1,206,687)	(1,424,578)	
7 Housing Successor Agency	2,247,800	(150,000)	(279,000)	(429,000)	
TOTAL OTHER ENTITIES	3,969,995	(16,598,285)	(1,485,687)	(18,083,972)	
TOTAL ALL FUNDS	54,056,722	(162,614,823)	(21,713,404)	(184,328,227)	(130,303,463)



Fund Balance Summary 3 of 3: Total with Starting and Ending Balance

Fund Name	Starting Fund Balance	Total Revenue with Decision Packages	Total Expenditure with Decision Packages	Proposed Capital	Est Ending Fund Balance with Decision Packages & Capital
General Fund	1,385,358	129,571,065	(130,956,423)	-	-
State Gas Tax	6,068,877	4,025,956	(1,384,572)	(1,900,000)	6,810,261
Storm Drain Improvement	99,130	30,000	-	(129,000)	130
St Landscaping/ Lighting	-	2,634,551	(2,634,551)	-	-
Local Transport Article 3	-	80,698	-	(54,511)	26,187
Measure M	1,147,034	1,435,427	-	(2,450,000)	132,461
1 Prop A Local Trans Tax	2,056,471	2,023,365	(4,367,653)	-	(287,817)
Prop C Local Trans Tax	1,396,696	1,773,444	-	(1,250,000)	1,920,140
Measure R	545,611	1,255,083	-	(1,700,000)	100,694
Measure W	3,338,994	720,000	(425,998)	(2,956,500)	676,496
Air Quality Improvement	70,506	90,000	(118,575)	-	41,931
1 Intergovernmental Grants	-	160,000	(265,229)	(17,788,734)	(17,893,963)
Comm Develop Block Grant	62,650	-	-	-	62,650
Housing Authority (City)	2,433,390	8,737,139	(7,800,629)	-	3,369,900
Parks/Rec Facilities	142,103	31,500	-	(135,000)	38,603
Narcotic Forfeiture/ Seizure	84,964	85,000	(77,746)	-	92,218
Subdivision Park Trust	889,471	3,000,000	-	(3,515,000)	374,471
Disaster Recovery	511,644	51,000	(17,060)	-	545,584
CalPERS Reserve	4,475,721	-	-	-	4,475,721
5 Opioid Settlement	508,205	-	-	-	508,205
4 Capital Projects	819,807	370,518	(196,319)	(835,518)	158,489
Major Facilities Reconstruction	-	-	-	-	-
4 Open Space Acquisition	540,181	-	-	-	540,181
2 Harbor Tidelands	-	7,774,303	(7,825,393)	-	(51,090)
2 Harbor Uplands	-	7,153,400	(7,977,383)	-	(823,983)
Solid Waste	1,670,074	7,717,574	(7,696,528)	(800,000)	891,121
Wastewater	4,598,303	5,861,796	(4,352,491)	(3,585,000)	2,522,609
Transit	-	7,597,934	(7,597,934)	-	-
Self-Insurance Program	8,776,731	10,370,751	(9,542,793)	-	9,604,688
Vehicle Replacement	6,482,600	5,636,669	(4,853,749)	(25,000)	7,240,521
Building Occupancy	-	4,002,861	(4,067,357)	-	(64,496)
3 Information Technology	-	5,123,759	(5,238,724)	-	(114,965)
3 Emergency Communications	731,308	3,930,857	(3,856,648)	-	805,517
Major Facilities Repair	495,896	251,044	-	(300,000)	446,940
1 Redevelopment Agency (City)	-	84,807	(105,877)	-	(21,070)
5 Deposits Fund	755,000	-	-	-	755,000
Measure FP (NEW)	-	92,879,200	-	(92,879,200)	-
TOTAL BEFORE ADJUSTMENTS	50,086,727	314,459,701	(211,359,630)	(130,303,463)	22,883,335
Less Internal Services/ Overhead		(45,115,375)	45,115,375		-
TOTAL CITY	50,086,727	269,344,326	(166,244,255)	(130,303,463)	22,883,335
OTHER ENTITIES/ RESTRICTED USE					
7 Housing Authority	-	695,930	(1,200,307)	-	(504,377)
7 Public Financing Authority	1,722,195	15,834,545	(15,030,087)	-	2,526,653
7 Redevelopment Agency	-	1,206,686	(1,424,578)	-	(217,892)
7 Housing Successor Agency	2,247,800	64,000	(429,000)	-	1,882,800
TOTAL OTHER ENTITIES	3,969,995	17,801,161	(18,083,972)	-	3,687,184
TOTAL ALL FUNDS	54,056,722	287,145,487	(184,328,227)	(130,303,463)	26,570,519



Estimated Revenue, Spending and Fund Balance Changes

FY 2026-27 Proposed Budget

Fund Number	Fund Name	Starting Fund Balance	Revenue with Decision Packages	Transfers In with Decision Packages	Total Revenue with Decision Packages	Expenditure with Decision Packages	Transfers Out with Decision Packages	Total Expenditure with Decision Packages	Proposed Capital	Est Ending Fund Balance with Decision Packages & Capital
100	General Fund	1,385,358	128,889,836	681,229	129,571,065	(118,433,287)	(12,523,137)	(130,956,423)	-	-
202	State Gas Tax	6,068,877	4,025,956	-	4,025,956	(1,384,572)	-	(1,384,572)	(1,900,000)	6,810,261
204	Storm Drain Improvement	99,130	30,000	-	30,000	-	-	-	(129,000)	130
208	St Landscaping/ Lighting	-	1,530,600	1,103,951	2,634,551	(2,634,551)	-	(2,634,551)	-	(0)
210	Local Transport Article 3	-	80,698	-	80,698	-	-	-	(54,511)	26,187
211	Measure M	1,147,034	1,435,427	-	1,435,427	-	-	-	(2,450,000)	132,461
212	Prop A Local Trans Tax	2,056,471	2,023,365	-	2,023,365	-	(4,367,653)	(4,367,653)	-	(287,817)
214	Prop C Local Trans Tax	1,396,696	1,773,444	-	1,773,444	-	-	-	(1,250,000)	1,920,140
215	Measure R	545,611	1,255,083	-	1,255,083	-	-	-	(1,700,000)	100,694
217	Measure W	3,338,994	720,000	-	720,000	(425,998)	-	(425,998)	(2,956,500)	676,496
218	Air Quality Improvement	70,506	90,000	-	90,000	(118,575)	-	(118,575)	-	41,931
230	Intergovernmental Grants	-	160,000	-	160,000	(265,229)	-	(265,229)	(17,788,734)	(17,893,963)
234	Comm Develop Block Grant	62,650	-	-	-	-	-	-	-	62,650
238	Housing Authority (City)	2,433,390	8,737,139	-	8,737,139	(7,800,629)	-	(7,800,629)	-	3,369,900
250	Parks/Rec Facilities	142,103	31,500	-	31,500	-	-	-	(135,000)	38,603
252	Narcotic Forfeiture/ Seizure	84,964	85,000	-	85,000	(77,746)	-	(77,746)	-	92,218
254	Subdivision Park Trust	889,471	3,000,000	-	3,000,000	-	-	-	(3,515,000)	374,471
256	Disaster Recovery	511,644	51,000	-	51,000	(17,060)	-	(17,060)	-	545,584
258	CalPERS Reserve	4,475,721	-	-	-	-	-	-	-	4,475,721
263	Opioid Settlement	508,205	-	-	-	-	-	-	-	508,205
300	Capital Projects	819,807	370,518	-	370,518	(196,319)	-	(196,319)	(835,518)	158,489
302	Major Facilities Reconstruction	-	-	-	-	-	-	-	-	-
303	Open Space Acquisition	540,181	-	-	-	-	-	-	-	540,181
600	Harbor Tidelands	-	7,774,303	-	7,774,303	(7,256,792)	(568,601)	(7,825,393)	-	(51,090)
601	Harbor Uplands	-	7,153,400	-	7,153,400	(6,134,016)	(1,843,367)	(7,977,383)	-	(823,983)
602	Solid Waste	1,670,074	7,717,574	-	7,717,574	(7,623,160)	(73,368)	(7,696,528)	(800,000)	891,121
603	Wastewater	4,598,303	5,861,796	-	5,861,796	(4,161,210)	(191,281)	(4,352,491)	(3,585,000)	2,522,609
216	Transit	-	3,230,281	4,367,653	7,597,934	(7,533,737)	(64,197)	(7,597,934)	-	0
700	Self-Insurance Program	8,776,731	10,370,751	-	10,370,751	(9,532,312)	(10,481)	(9,542,793)	-	9,604,688
701	Vehicle Replacement	6,482,600	5,636,669	-	5,636,669	(4,780,381)	(73,368)	(4,853,749)	(25,000)	7,240,521
702	Building Occupancy	-	4,002,861	-	4,002,861	(3,915,381)	(151,976)	(4,067,357)	-	(64,496)
703	Information Technology	-	5,123,759	-	5,123,759	(5,088,058)	(150,666)	(5,238,724)	-	(114,965)
705	Emergency Communications	731,308	3,930,857	-	3,930,857	(3,647,026)	(209,622)	(3,856,648)	-	805,517
707	Major Facilities Repair	495,896	251,044	-	251,044	-	-	-	(300,000)	446,940
750	Redevelopment Agency (City)	-	84,807	-	84,807	(105,877)	-	(105,877)	-	(21,070)
800	Deposits Fund	755,000	-	-	-	-	-	-	-	755,000
Mea	Measure FP (NEW)	-	92,879,200	-	92,879,200	-	-	-	(92,879,200)	-
	TOTAL BEFORE ADJUSTMENTS	50,086,727	308,306,868	6,152,833	314,459,701	(191,131,913)	(20,227,717)	(211,359,630)	(130,303,463)	22,883,335

Estimated Revenue, Spending and Fund Balance Changes

Fund Number	Fund Name	Starting Fund Balance	Revenue with Decision Packages	Transfers In with Decision Packages	Total Revenue with Decision Packages	Expenditure with Decision Packages	Transfers Out with Decision Packages	Total Expenditure with Decision Packages	Proposed Capital	Est Ending Fund Balance with Decision Packages & Capital
	Less Internal Services/ Overhead		(45,115,375)		(45,115,375)	45,115,375		45,115,375		-
	TOTAL CITY	50,086,727	263,191,493	6,152,833	269,344,326	(146,016,538)	(20,227,717)	(166,244,255)	(130,303,463)	22,883,335
	OTHER ENTITIES/ RESTRICTED USE									
7	760 Housing Authority	-	695,930	-	695,930	(1,200,307)	-	(1,200,307)	-	(504,377)
7	940 Public Financing Authority	1,722,195	273,975	15,560,570	15,834,545	(15,030,087)	-	(15,030,087)	-	2,526,653
7	970 Redevelopment Agency	-	1,206,686	-	1,206,686	(217,891)	(1,206,687)	(1,424,578)	-	(217,892)
7	971 Housing Successor Agency	2,247,800	64,000	-	64,000	(150,000)	(279,000)	(429,000)	-	1,882,800
	TOTAL OTHER ENTITIES	3,969,995	2,240,591	15,560,570	17,801,161	(16,598,285)	(1,485,687)	(18,083,972)	-	3,687,184
	TOTAL ALL FUNDS	54,056,722	265,432,084	21,713,403	287,145,487	(162,614,823)	(21,713,404)	(184,328,227)	(130,303,463)	26,570,519

Notes

- 1 Negative annual balance reflects reimbursement timing
- 2 Staff will evaluate for year-end subsidy if needed based on actual spending and revenue receipt
- 3 Staff will evaluate need for additional contribution with midyear internal service fund evaluation
- 4 Funds with balances potentially available for reprogramming
- 5 The Deposit Fund is to record funds that the City collects and then refunds. The City does not budget for this fund as the purpose is to hold funds for reimbursement.
The Opioid Settlement fund is a newly created fund to track and manage restricted use funds received related to opioid settlements. There is currently no budgeted revenue or expenditure, reflecting that the City cannot reliably predict settlement revenue, and does not have an established spending plan. The City is in the process of confirming eligible uses with fund administrators, and will request funds appropriation upon confirmation.
- 6
- 7 The Housing Authority, Public Financing Authority, Redevelopment Agency, and Housing Successor Agency (Low-Moderate Income Housing) funds are used to manage assets held separately from the City's accounts for specific purposes. The Public Financing Authority, Redevelopment Agency, and Housing Successor Agency Funds are related to the assets of the former Redevelopment Agency of the City of Redondo Beach.

Fund Balance Table Footnotes

1. Negative annual balance reflects reimbursement timing.
2. Staff will evaluate for year-end subsidy if needed, based on actual spending and revenue receipt
3. Staff will evaluate need for additional contribution with midyear internal service fund evaluation
4. Funds with balances potentially available for reprogramming
5. The Deposit Fund is to record funds that the City collects and then refunds. The City does not budget for this fund as the purpose is to hold funds for reimbursement.
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7. The Housing Authority, Public Financing Authority, Redevelopment Agency, and Housing Successor Agency (Low-Moderate Income Housing) funds are used to manage assets held separately from the City's accounts for specific purposes. The Public Financing Authority, Redevelopment Agency, and Housing Successor Agency Funds are related to the assets of the former Redevelopment Agency of the City of Redondo Beach.

Schedule of Interfund Transfers Fiscal Year 2026-27		
Fund	Transfer In	Transfer Out
General Fund	681,229	12,523,137
State Gas Tax	-	-
Street Landscaping & Lighting	1,103,951	-
Proposition A	-	4,367,653
Transit	4,367,653	64,197
Measure W	-	-
Air Quality Improvement	-	-
Intergovernmental Grants	-	-
Housing Authority	-	-
Narcotic Forfeiture & Seizure	-	-
Capital Projects	-	-
Major Facilities Reconstruction	-	-
Harbor Tidelands	-	568,601
Harbor Uplands	-	1,843,367
Solid Waste	-	73,368
Wastewater	-	191,281
Self-Insurance Program	-	10,481
Vehicle Replacement	-	73,368
Building Occupancy	-	151,976
Information Technology	-	150,666
Emergency Communications	-	209,622
Housing Authority Fund -City	-	-
Successor Agency	-	1,206,687
Housing Successor Agency	-	279,000
Community Financing Authority	15,560,570	-
GRAND TOTAL	21,713,403	21,713,404

Notes on Interfund Transfers

- General Fund transfers out are for the Street Landscaping & Lighting Fund operations and the General Fund portion of the 2021A bond payment.
- Transfer from the Proposition A Fund to the Transit Fund reflects reimbursement to balance operations.
- Transfer from the Harbor Uplands Fund to the Community Financing Authority reflects the reimbursement of the 2019 lease revenue bond issue.
- Transfer from the Housing Successor Agency to the General Fund reimburses the General Fund for homelessness spending occurring in the Police and Community Services Departments (\$200,000) and \$79,000 to reimburse the General Fund for Affordable Housing staff support
- Transfer from the Successor Agency includes reimbursement for Successor Agency Admin costs (to the General Fund) and to the Community Financing Authority for the SBC 1996 Bond Payment.
- Transfer out in the Transit, Harbor Tidelands, Harbor Uplands, and all Internal Services Funds represent those funds' contribution to the 2021A bond payment related to each fund's share of pension liability at the time of bond issuance.

Revenues



Revenue Overview

Financial Services and Department staff managing individual revenue sources coordinate annually to develop revenue estimates. The City shows revenues according the following categories. The following pages include historical detail for major tax sources and for each subsequent category.

- Taxes
- Licenses and Permits
- Intergovernmental
- Charges for Service
- Use of Money/ Property
- Fines and Forfeitures
- Other Revenues
- Other Financing Sources (Transfers In)

General Fund Revenue

FY 2026-27 Proposed General Fund revenue, including transfers and Decision Packages, is \$129.6 million.

General Fund Revenue	FY 2026-27 Proposed with Decision Packages	FY 2025-26 Revised	Variance Increase / (Decrease)	
			\$	%
Property Tax	39,787,247	38,622,541	1,164,706	3%
Sales Tax	11,200,000	11,000,000	200,000	2%
Transient Occupancy Tax	8,213,000	8,566,274	(353,274)	-4%
Property Tax in Lieu of Vehicle License Fees	11,005,773	10,613,503	392,270	4%
Utility Users Tax	9,468,938	9,033,626	435,312	5%
Property Transfer Tax	2,678,731	2,678,731	-	0%
Other Taxes	4,098,930	4,166,120	(67,190)	-2%
Subtotal Tax Revenues	86,452,619	84,680,795	1,771,824	2%
Licenses and Permits	3,876,917	3,720,803	156,114	4%
Intergovernmental	248,000	219,367	28,633	13%
Charges for Services (external)	14,217,107	13,768,982	448,125	3%
Use of money/property	3,288,351	3,169,401	118,950	4%
Fines and forfeitures	1,870,792	1,710,194	160,598	9%
Other Revenues	2,782,524	3,355,621	(573,097)	-17%
Overhead	16,153,526	16,153,528	(2)	0%
Subtotal Non-tax Revenues	42,437,217	42,097,896	339,321	1%
Total General Fund Revenue (excl Transfers)	128,889,836	126,778,691	2,111,145	1.67%
Transfers In	681,229	7,403,128	(6,721,899)	-91%
Total Revenue and Transfers In	\$129,571,065	\$134,181,819	(4,610,754)	-3%



Other Funds Revenue

The City's other fund types include Special Revenue, Enterprise, and Internal Services.

Special Revenue Funds: Funds that are restricted for specific purposes. The combined projected revenue in the Special Revenue Funds is \$25.9 million. Revenues fluctuate annually due to specific grant award or other allocation amounts, and depend strongly on revenue timing.

Fund Type	FY 2026-27 Proposed Budget
Special Revenue	
202 - STATE GAS TAX	4,025,956
204 - STORM DRAIN IMPROVEMENT	30,000
208 - STREET LANDSCAPING&LGHTNG DIST	2,634,551
210 - LOCAL TRANSPORTATION ARTCL III	80,698
211 - MEASURE M	1,435,427
212 - PROP A LOCAL TRANS SALE TX 1/2	2,023,365
214 - PROP C LOCAL TRANS SALE TX 1/2	1,773,444
215 - MEASURE R	1,255,083
217 - MEASURE W	720,000
218 - AIR QUALITY IMPROVEMENT	90,000
230 - OTHER INTER GOVERNMENTAL GRANT	-
234 - COMMUNITY DEVELOP BLOCK GRANTS	-
236 - WORKFORCE INVESTMENT ACT	-
238 - HOUSING AUTHORITY	8,633,644
250 - PARKS & RECREATION FACILITIES	31,500
252 - NARCOTIC FORFEITURE & SEIZURE	10,000
254 - SUBDIVISION PARK TRUST	3,000,000
256 - DISASTER RECOVERY	51,000
258 - CALPERS RESERVE	-
263 - OPIOID SETTLEMENT	-
750 - REDEVELOPMENT AGENCY FUND-CITY	84,807
Special Revenue Total	\$25,879,475



Enterprise Funds: Funds account for operations that are financed and operated in a manner similar to private business where the costs of providing goods or services to the general public are financed or recovered primarily through user charges. Total Enterprise Fund revenue for FY 2026-27 is \$35.4 million.

- **Harbor Tidelands Fund:** Includes parking revenue, lease revenue, investment earnings and miscellaneous revenue.
- **Harbor Uplands Fund:** Includes parking revenue, lease revenue, investment earnings and miscellaneous revenue.
- **Solid Waste Fund:** Includes rate payer revenue.
- **Wastewater Fund:** Includes rate payer revenue.
- **Transit Fund:** The majority of the revenue in the Transit Fund is from other governmental agencies.

Fund Type	FY 2026-27 Proposed Budget
Enterprise	
216 - TRANSIT FUND	7,149,184
600 - HARBOR TIDELANDS	7,728,303
601 - HARBOR UPLANDS	6,930,400
602 - SOLID WASTE	7,717,574
603 - WASTEWATER	5,861,796
Enterprise Total	\$35,387,257

Internal Service Funds: Established to plan and account for internal costs. Revenue to these funds consists of contributions from other funds based on annual cost allocation plan. Total internal services fund revenue for FY 2026-27 is \$29.3 million.

- **Self-Insurance Program Fund:** The Self-Insurance Program Fund is the basis for allocating liability, workers' compensation and unemployment insurance to all departments.
- **Vehicle Replacement Fund:** This fund accounts for charges to departments that utilize the City's Fleet Services Division for maintenance and repairs, which includes the costs of labor, fuel, and parts. In addition, rental charges are assessed based on the estimated future replacement cost of the vehicles.
- **Building Occupancy Fund:** Building maintenance costs are allocated to all City departments through the Building Occupancy Fund. These costs are allocated to all funds including the Special Revenue Funds and Harbor Enterprise Funds.
- **Information Technology Fund:** The Information Technology Fund includes Information Technology's personnel expenses, computer and telecommunications maintenance costs, and charges for equipment replacement. All costs are charged back to end users.
- **Emergency Communications Fund:** The Emergency Communications Fund includes replacement of emergency communications equipment and emergency communications operating expenses. All costs are charged back to the users, which are only the Police, Fire and Public Works Departments.
- **Major Facilities Repair Fund:** The Major Facilities Repair Fund was set up for potential, but yet unknown, larger repair costs associated with the City's aging public facilities.

Fund Type	FY 2026-27 Proposed Budget
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Internal Service	
700 - SELF-INSURANCE PRGM	10,370,751
701 - VEHICLE REPLACEMENT	5,636,669
702 - BUILDING OCCUPANCY	4,002,861
703 - INFORMATION TECHNOLOGY	5,123,759
704 - PRINTING & GRAPHICS	-
705 - EMERGENCY COMMUNICATIONS FUND	3,930,857
707 - MAJOR FACILITIES REPAIR	251,044
Internal Service Total	29,315,941

General Fund Property Tax

Description and Background

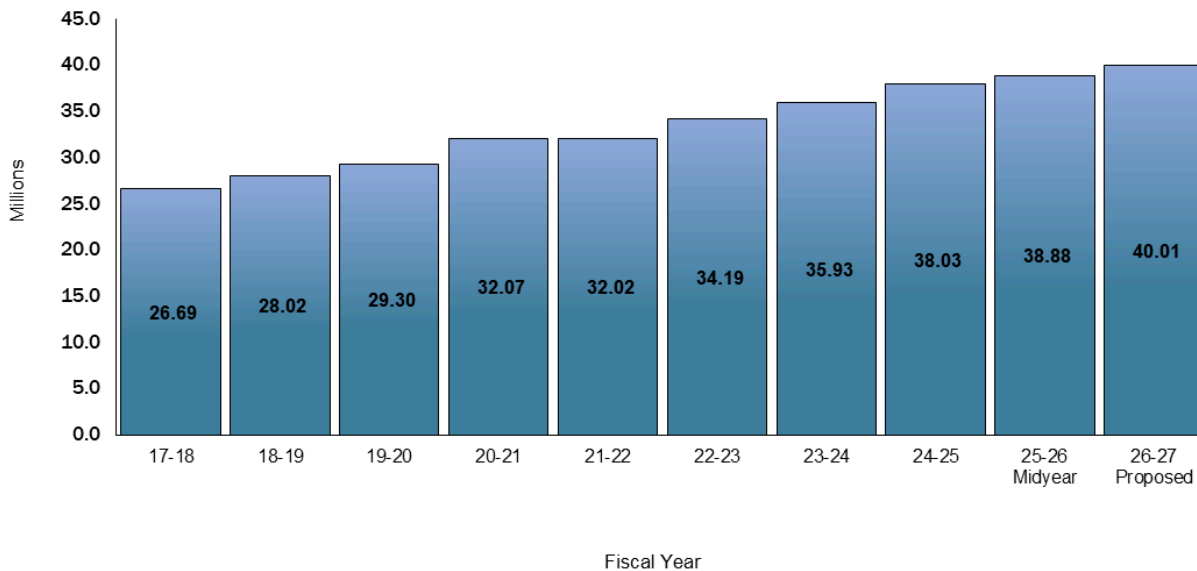
Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (moveable property) located within the City. Property is assessed by the County Assessor except for certain public utility properties which are assessed by the State Board of Equalization. The property tax rate is based on 1.0% of the assessed value. For every \$1 of property tax collected, \$0.166 goes to the City.

Property taxes increases are governed by Proposition 13. Annual allowable growth comes from a 2.0% limited annual increase, increased valuation occurring due to any new construction activity, and property reassessments due to resale.

The total for this revenue category also a State-provided offset for the property tax revenue lost from the homeowner’s exemption – an adjustment in assessed value from the property tax assessment of any property owned and occupied as the owner’s principal residence. Staff generally forecasts this amount as flat year over year.

Outlook

Staff projects FY 2026–27 property tax revenue to increase by \$1.2 million, or about 3%, to \$39.8 million. The increase is based on projected increase to annual assessment values as estimated by the City’s property tax consultant. Property tax revenue is the City’s largest single source of operating revenue.



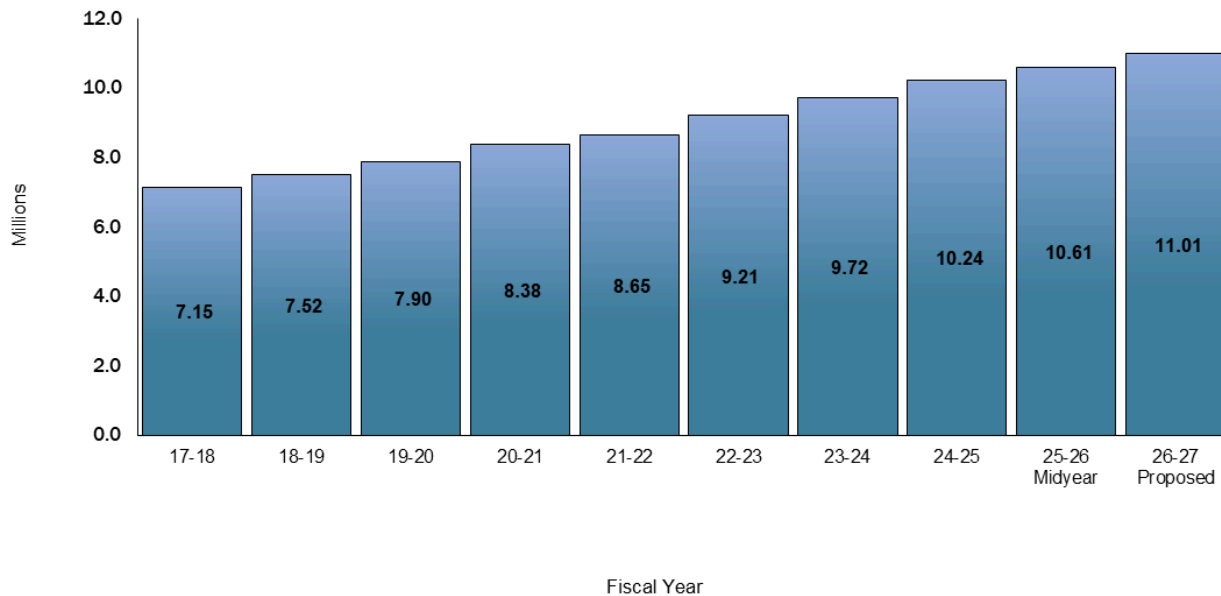
General Fund Property Tax in Lieu of VLF

Description and Background

Property Tax in Lieu of Vehicle License Fee (VLF) is an apportionment the City receives from the state following a mid-1990s vehicle license fee (VLF) rate decrease. Starting in 2004, the State pays the lost VLF revenue by redirecting a portion of property taxes from schools to counties and cities based on population. Currently, amounts increase annually based on growth in the assessed value of property within their boundaries. Property tax in lieu of VLF mirrors property tax, and has increased consistent with Property Tax revenue.

Outlook

The budget projects a \$0.4 million, or 4% increase to \$11.0 million in FY 2026-27, attributable to an incremental improvement in property values as assessed in calendar year 2025.



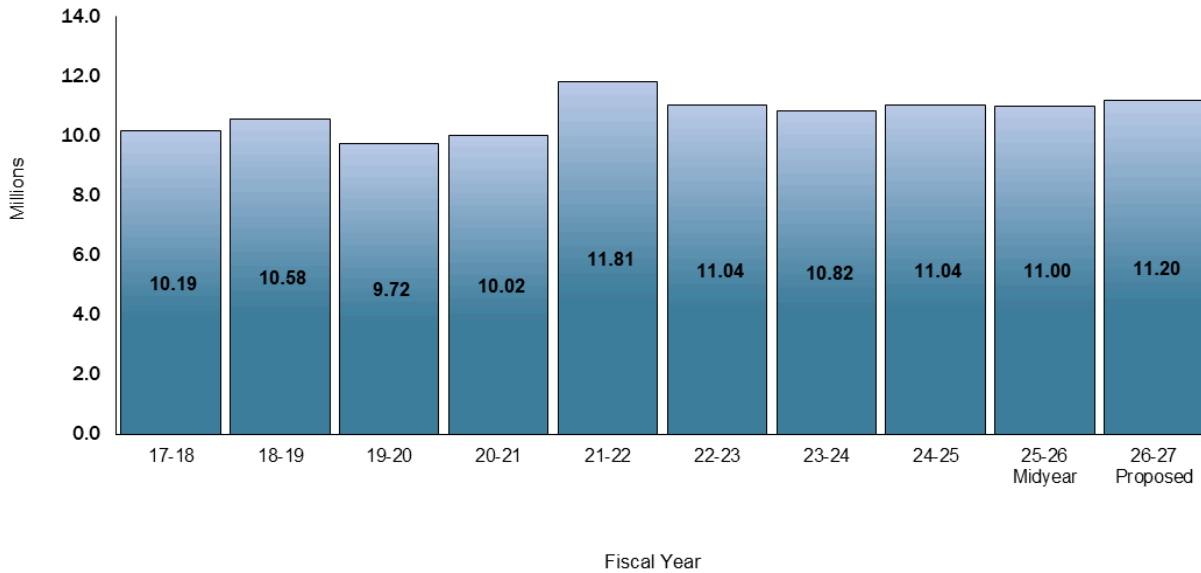
General Fund Sales and Use Tax

Description and Background

Sales and use tax is imposed on most retail transactions. The Los Angeles County rate is currently 9.5% of the sale price of taxable goods and services sold at retail in Redondo Beach. The City receives 1.0% of the taxable sales while the remainder is allocated to the State, County and various transit authorities. Additionally, use tax and sales tax that cannot be easily tied to a permanent place of sale are deposited into a countywide pool that is distributed to jurisdictions based on their pro rata shares of taxable sales.

Outlook

The budget anticipates a \$0.2 million or 2.0% increase over the prior year’s midyear revised estimate to \$11.2 million, a conservative increase over the City’s midyear reduction, based on the City’s sales tax consultant’s projection. Sales tax continues to grow relatively slowly in the region and statewide due to economic uncertainty and continued interest rate and inflation pressure.



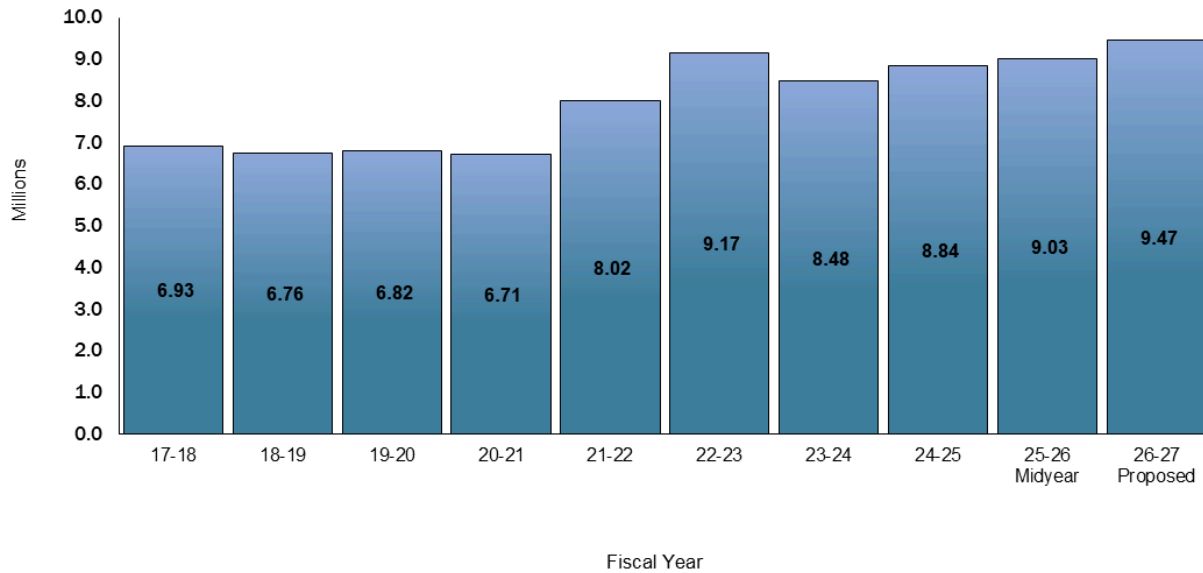
General Fund Utility Users' Tax

Description and Background

The utility users' tax (UUT) is imposed on consumers of electric, gas, cable television, water and telephone services. Utility Users' tax revenue has been fairly flat in the past three years following energy-price driven increases in FY 2021-22 and FY 2022-23.

Outlook

The budget projects a \$0.4 million or 5% increase in FY 2026-27, based on consultant projections including for electricity and natural gas usage and prices.



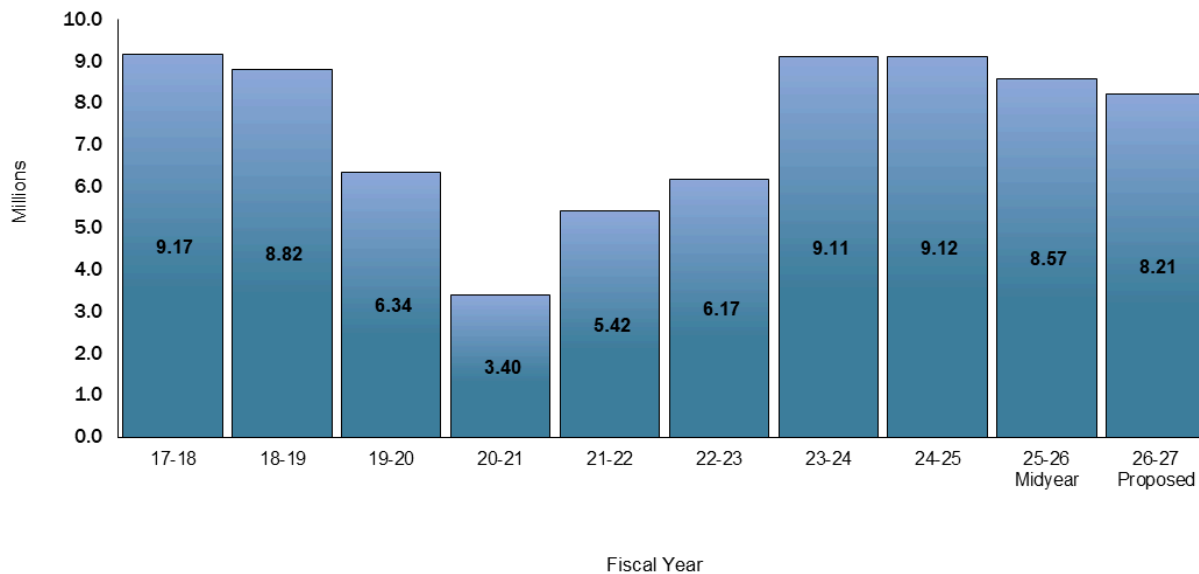
General Fund Transient Occupancy Tax

Description and Background

Transient occupancy tax (TOT) is imposed on occupants of hotel, motel, inn, tourist home or other lodging facilities unless such occupancy is for 30 days or longer. The tax is applied to the customer’s lodging bill. The current voter-approved TOT rate of 12% has been in place since July 2005, increasing from the prior 10% rate. The City’s TOT revenue has flattened in the past two years following the initial recovery from the pandemic.

Outlook

The budget anticipates a \$0.3 million or 4% decrease from the prior year revised budget to \$8.2 million, anticipating moderate increases in some hotels from a flat or decreased current fiscal year, with partial year revenue for the hotel properties that are party to a site-specific tax agreement with the City. The budget also estimates a partial year of TOT for the Eddy, projected to open in FY 2026-27, and a partial amount related to a TOT measure planned for the March 2027 ballot.



General Fund Franchise Fees

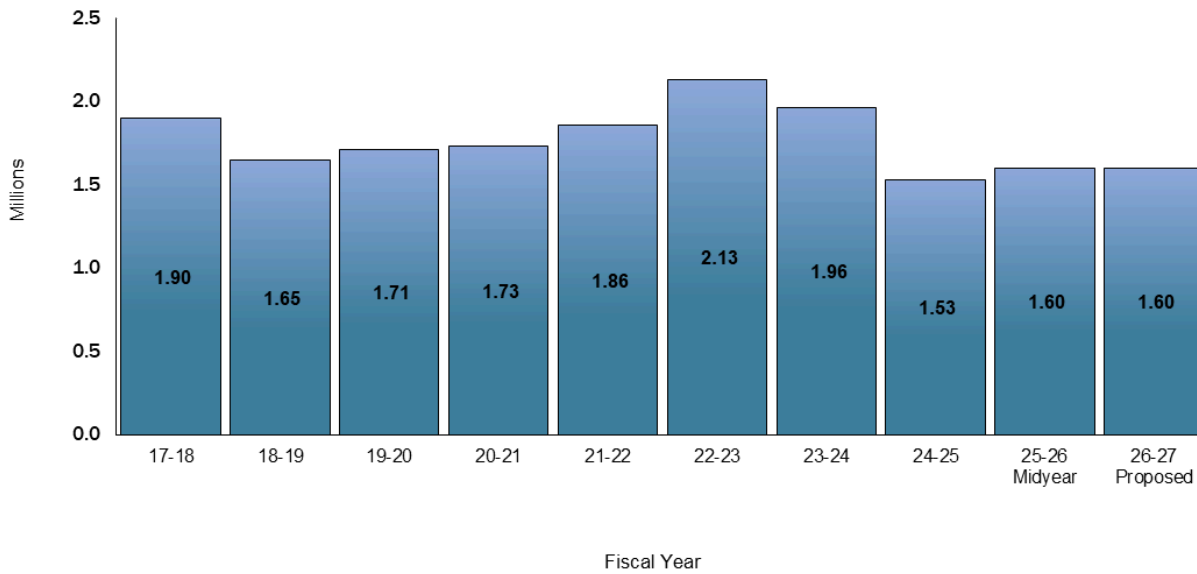
Description

Franchise fees are imposed on privately-owned utility companies for the privilege of using City streets or rights-of-way. The fees are based on a percentage of each utility company's gross receipts.

The City collects franchise fees from Spectrum Cable, Southern California Edison, Southern California Gas Company, and Frontier.

Outlook

The budget projects revenue to remain flat at approximately \$1.7 million based on prior year revenue, particularly reflecting sustained decreased revenues in the past two years, reflecting the AES power plant shutdown and reduction in cable subscriptions; both of which represented significant sources for this revenue stream.



General Fund Business License Tax

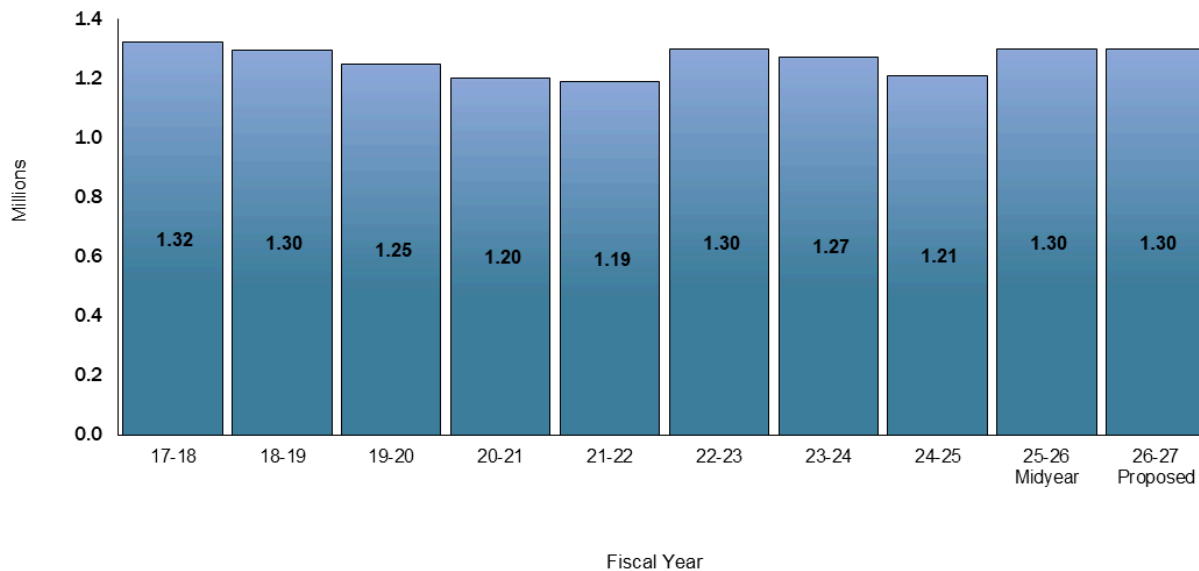
Description and Background

Business license tax is imposed on commercial establishments for the privilege of conducting business within the City. The majority of the tax is levied using two factors – a flat rate system and a per-employee charge.

Staff projects FY 2026-27 business license tax revenue is expected to remain flat consistent with recent trends and current year receipts.

Outlook

The budget anticipates remains at the same level as the midyear revised number at \$1.3 million based on historical trends.



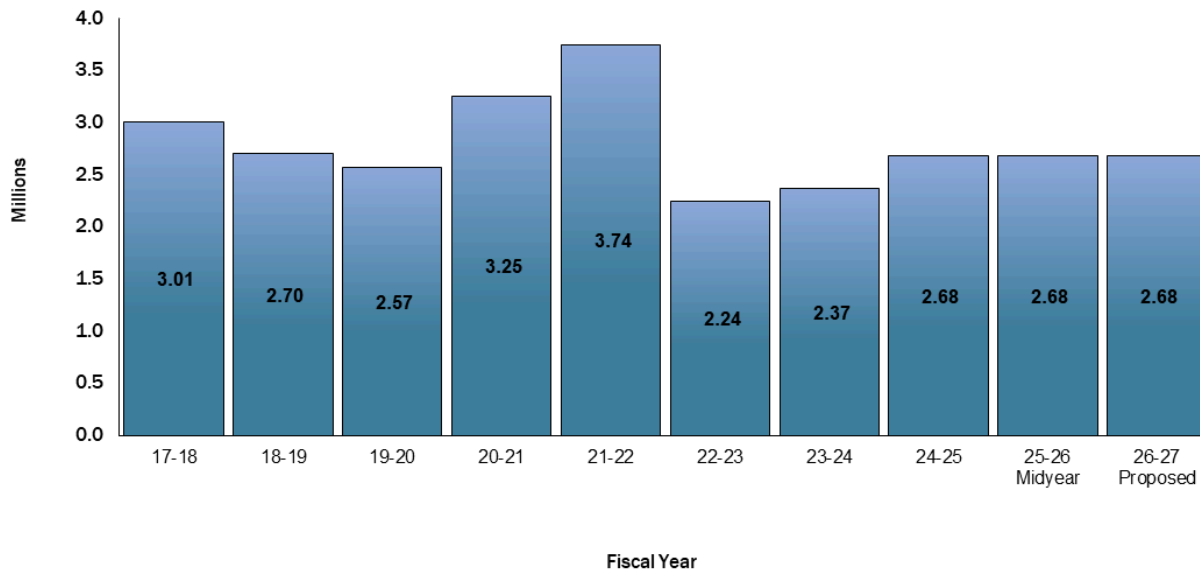
General Fund Property Transfer Tax

Description

Property transfer tax is imposed on any conveyance of real property when a change in deed is filed with the County Registrar-Recorder. The City’s tax rate is \$1.10 per \$500 in sale value, and revenue fluctuates with the sale of property in Redondo Beach.

Outlook

The budget projects no increase to this revenue source over the midyear revised level, remaining at \$2.6 million. This figure represents an increase over the prior year adopted number, and is consistent with current trends.



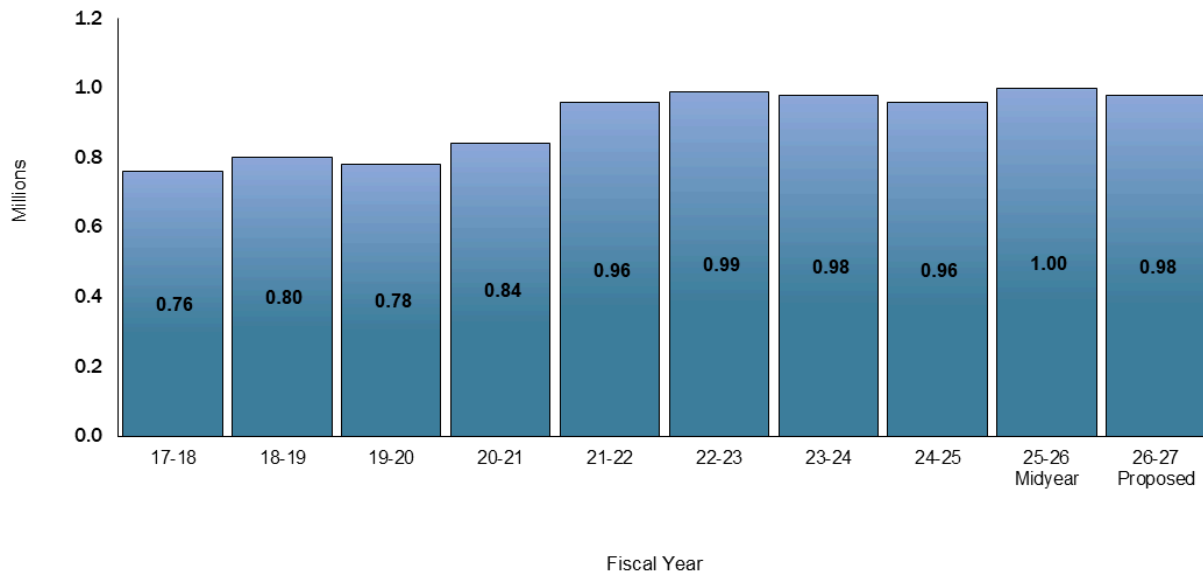
Public Safety Augmentation Fund

Description and Background

Pursuant to Proposition 172, public safety augmentation fund (PSAF) revenue comes from a half-cent sales tax dedicated to local public safety services.

Outlook

The budget anticipates a 3% decrease to \$0.9 million, based on historical trends. This has been a stable revenue source for the City historically, fluctuating within one or two percent annually.



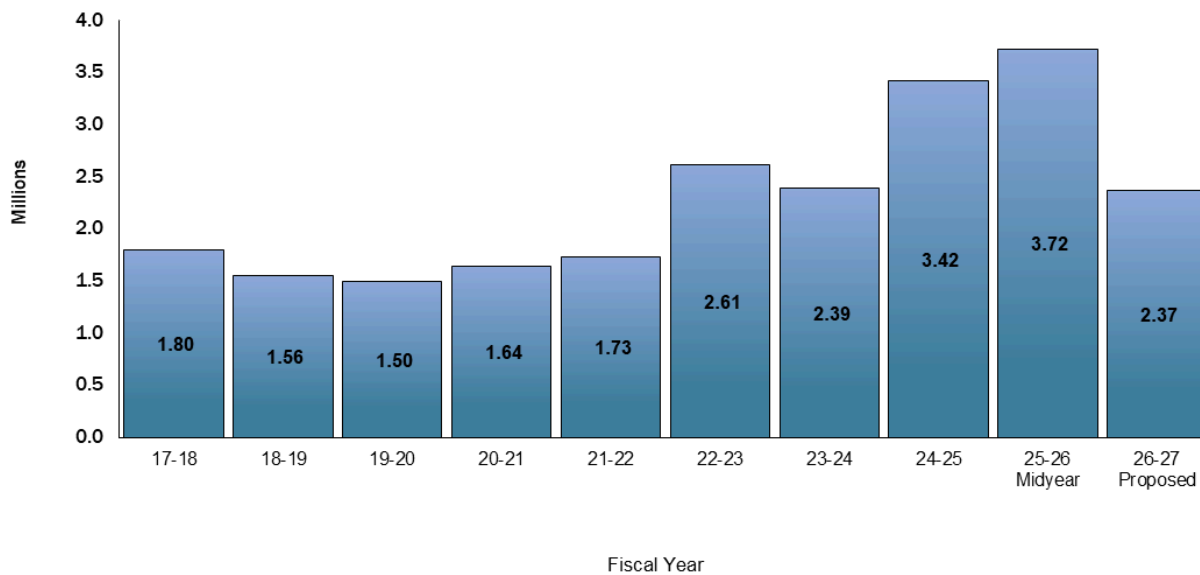
General Fund Licenses and Permits

Description and Background

These fees are imposed for the processing of all construction permits, bicycle and canine licenses, and preferential parking permits. Approximately 92% of this revenue is from permits issued for construction activity. The cyclical trends in recent years are wholly attributable to economic cycles which impact the building and construction industry.

Outlook

Including Decision Packages, the City anticipates an approximately \$0.2 million or 4% increase to this category based on anticipated development activity and prior year receipts.



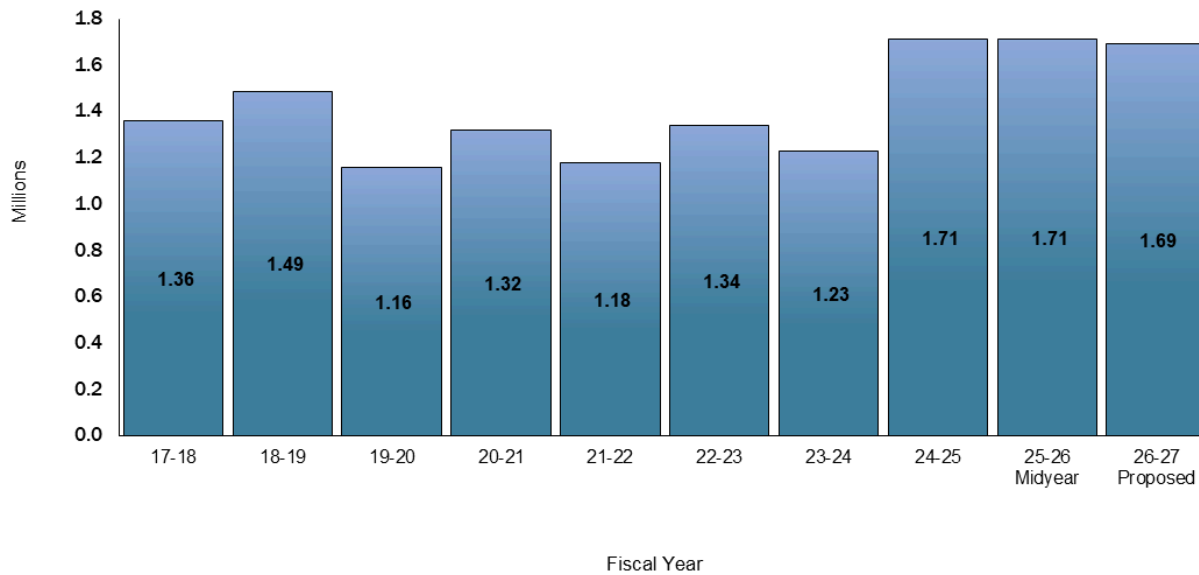
General Fund Fines and Forfeitures

Description and Background

Fines are imposed on persons receiving tickets for vehicle code and/or parking violations in the City. In addition, reimbursements are required through the courts for direct billing of police services associated with arresting offenders or criminals. Parking citations account for the vast majority of this revenue source.

Outlook

The budget anticipates an increase of roughly 9% to \$1.9 million, related to ongoing enforcement efforts and projected activity.



General Fund Use of Money and Property

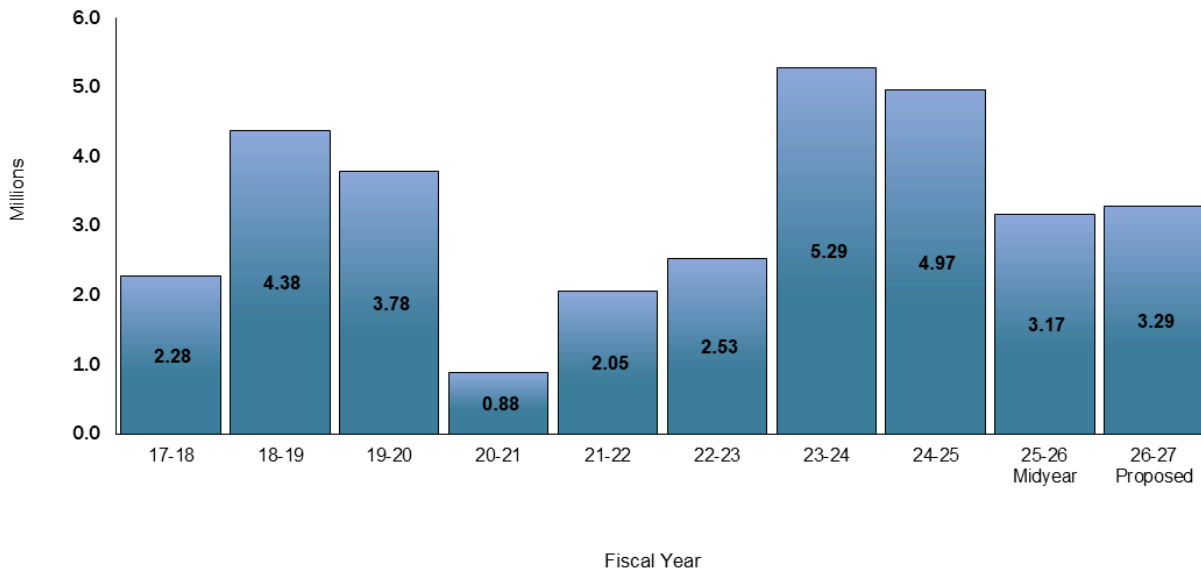
Description and Background

Use of money and property revenue is derived from two sources: (1) the investment and management of City surplus funds in accordance with State law, the City Charter, and the City’s Statement of Investment Policy, and (2) the use of various City facilities and recreational venues, including Aviation, Veterans’ and Alta Vista parks and camping fees at Wilderness Park.

The City invests surplus funds based on requirements of the California Government Code, the City Charter, and the City’s Statement of Investment Policy. The investment policy is reviewed and approved by the Mayor and City Council and the Budget and Finance Commission annually. Investments are maintained in a prudent and professionally responsible manner ensuring sufficient liquidity, responding to both the City’s operating and capital improvement cash flow requirements. Investment liquidity is maintained while honoring the primary fiduciary responsibility of ensuring the safety of all investments. Proactive investment management produces competitive investment returns measured against established investment portfolio performance benchmarks.

Outlook

The City anticipates an approximately \$0.1 million increase over the prior year to \$3.3 million, largely reflecting anticipated additional lease revenue. Projected investment returns remain flat compared to the prior year.



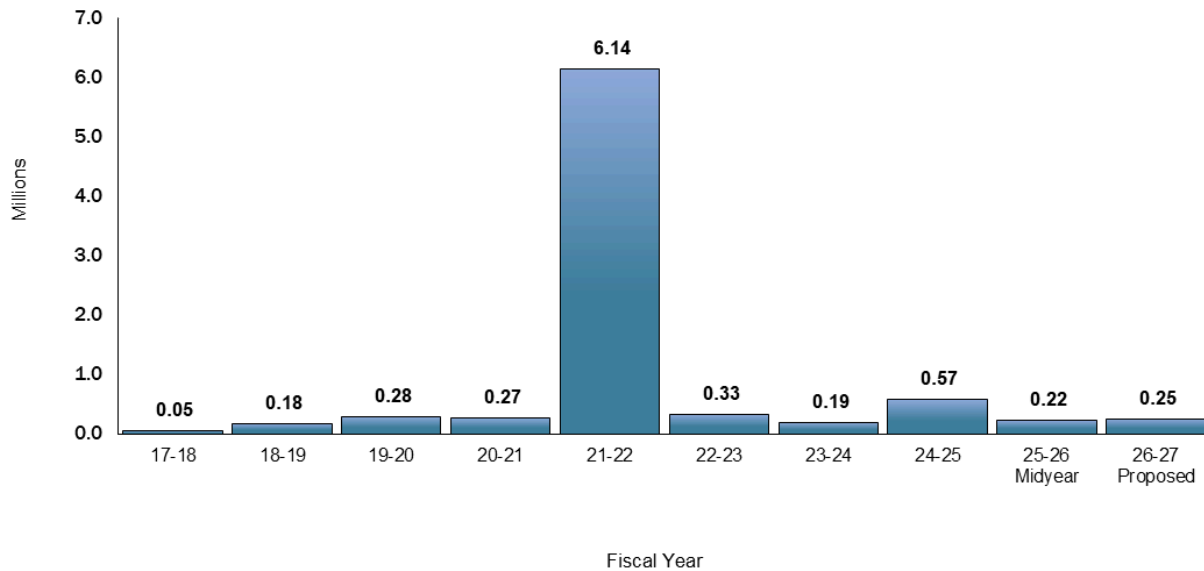
General Fund Intergovernmental

Description and Background

Intergovernmental revenue comes from other governmental agencies. Currently, this includes SB 90 reimbursements (reimbursements from the State for unfunded mandates), reimbursements from the City’s Other Post Employment Benefits (OPEB) trust, and revenue for prosecution services. This also includes revenue related to the City’s agreement with Hermosa Beach for prosecution services; reimbursement related to Homelessness Task Force costs, and reimbursement from the Redondo Unified School District for shared services.

Outlook

The City projects a \$0.02 million increase to \$0.2 million for FY 2026–27, reflecting scheduled increases to the City’s Hermosa Beach agreement.



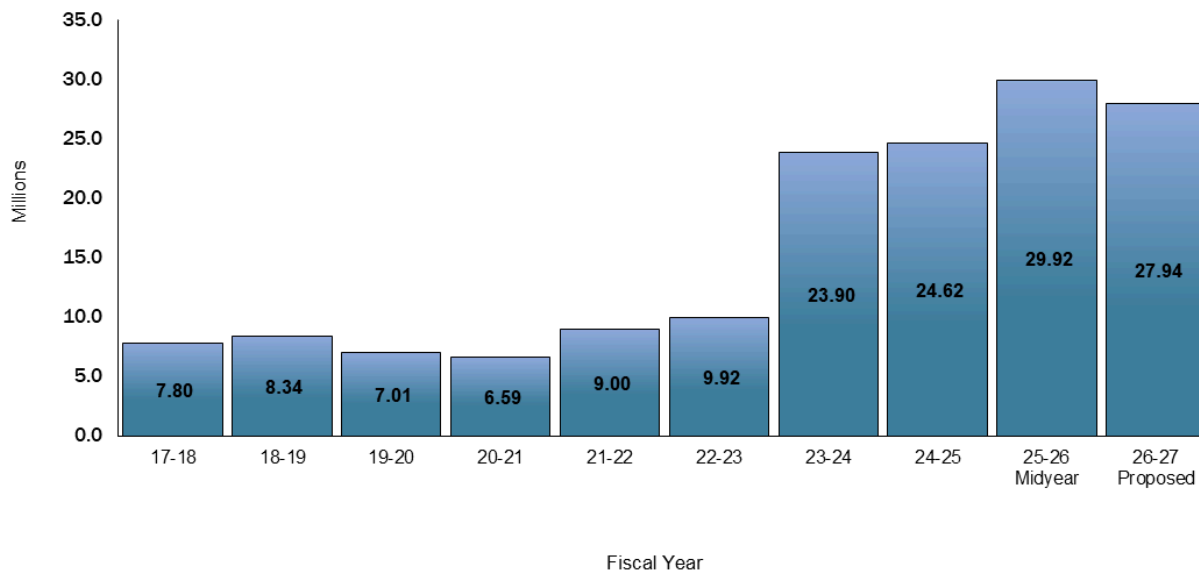
General Fund Charges for Services

Description and Background

The City collects fees from users of, or participants in, City-provided services such as plan checking, engineering services, parking meter fees, fire inspections, police booking fees, stand-by at special events, and recreational and cultural activities. The City establishes its user-fee structure to recover the full cost, or at least part of the cost, of providing services enjoyed by the users or participants. The City reviews fees annually to ensure cost recovery. Revenues from charges for services reflect both rates and service use.

Outlook

Including Decision Packages, the budget anticipates a 3.0% increase to charges for services to \$14.2 million (excluding overhead) based on projected activity and including proposed fee increases in the Police, Community Development, and Community Services Departments. These are addressed in further detail in the City Manager’s message.



Revenue Detail - General Fund					
Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
GENERAL FUND	106,594,037	118,032,996	125,346,627	134,181,819	125,358,157
40 - TAXES	76,446,607	80,645,193	83,657,492	84,680,795	86,452,619
400000 - PROPERTY TAX/CURRENT-SECURED	32,661,572	34,370,544	36,574,417	38,622,541	39,787,247
400010 - PROPERTY TAX/CURRENT-UNSECUR	1,054,025	1,214,266	1,249,705	-	-
400020 - PROPERTY TAX-SECURED-PRIOR	-	-	-	-	-
400030 - PROPERTY TAX-UNSECURED-PRIOR	64,672	46,447	45,037	-	-
400040 - HOMEOWNERS EXEMPTIONS	134,820	130,247	110,476	136,000	136,000
400050 - PROPERTY TRANSFER TAX	2,238,190	2,368,553	2,678,731	2,678,731	2,678,731
400061 - PROPERTY TAX TRUST FUND	281,474	175,242	45,706	125,000	85,000
400070 - SALES AND USE TAX	11,036,523	10,822,480	11,043,781	11,000,000	11,200,000
400100 - PUBLIC SAFETY AUGMENTATION	987,960	975,124	958,577	1,002,190	975,000
400110 - UTILITY USERS TAX	9,166,031	8,481,267	8,840,537	9,033,626	9,468,938
400120 - TRANSIENT OCCUPANCY TAX	6,174,326	9,114,545	9,122,741	8,566,274	8,213,000
400130 - FRANCHISE FEES	2,131,206	1,964,410	1,529,446	1,600,000	1,600,000
400140 - BUSINESS LICENSE TAX	1,301,224	1,266,051	1,215,932	1,302,930	1,302,930
400150 - ERAF III	-	-	-	-	-
400160 - TRIPLE FLIP	-	-	-	-	-
400170 - PROPERTY TAX IN LIEU OF VLF	9,214,586	9,716,017	10,242,406	10,613,503	11,005,773
405540 - PUB ED & GOVT(PEG) ACCESS FEE	-	-	-	-	-
41 - LICENSES AND PERMITS	2,607,527	2,386,230	3,415,150	3,720,803	2,369,295
402000 - CONSTRUCTION/EXCAVATION & OTHR	(677)	-	-	-	-
402001 - BUILDING PERMIT FEES	1,359,062	1,407,859	2,494,804	2,623,120	1,099,235
402002 - PLUMBING PERMIT FEES	195,765	174,301	163,444	292,840	212,333
402003 - ELECTRICAL PERMIT FEE	446,282	295,874	272,611	316,669	423,256
402004 - MECHANICAL PERMIT FEES	228,464	167,377	108,005	57,201	203,497
402005 - PERMIT REFUND RETENTION	-	-	-	-	-
402006 - OVERPAYMENTS	-	-	-	-	-
402010 - STREET AND CURB PERMITS	-	-	-	-	-
402020 - PREFERENTIAL PARKING PERMITS	42,516	39,912	33,264	98,315	98,315
402030 - RIVIERA VILLAGE EMP PARKING	24,360	24,600	28,030	27,000	27,000
402040 - DOG LICENSES	53,504	51,142	48,385	55,000	55,000
402050 - BICYCLE LICENSE	-	-	478	-	-
402060 - EXOTIC & NON-DOMESTIC ANIMAL	450	225	360	-	-
402070 - MISC LICENSES AND PERMIT	636	318	-	159	159
402080 - ROW PERMIT	256,890	224,496	265,376	250,000	250,000
403100 - OVERSIZED VEHICLE FEES	275	125	394	500	500
42 - INTERGOVERNMENTAL	331,106	186,830	565,628	219,367	248,000
401000 - MOTOR VEHICLE LICENSE/IN-LIEU	72,000	86,764	110,718	89,367	108,000
401010 - OFF-HIGHWAY MOTOR VEH IN-LIEU	-	-	-	-	-
401020 - CALIFORNIA LIBRARY SVCS ACT	-	-	-	-	-
401030 - CALIFORNIA LIBRARY FUND	-	-	-	-	-
401040 - SB90 STATEMANDATED COST REIMB	88,736	66	120,040	30,000	40,000
401990 - OTHER INTERGOVERNMENTAL REV	102,330	100,000	334,870	100,000	100,000
412000 - GRANT REVENUE	68,041	-	-	-	-



Revenue Detail - General Fund Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
43 - CHARGES FOR SERVICES	18,670,186	23,900,344	24,623,353	29,922,510	27,942,145
402021 - PREFERENTIAL PARKING HANGERS	-	5,465	5,726	2,500	2,500
402031 - RIVIERA EMPLOYEE PKG HANGERS	-	-	965	-	-
405020 - FACILITY RESERVATIONS	25,567	25,224	32,571	29,500	29,500
405510 - FRANCHISE APPLICATION FEE	-	-	-	-	-
405520 - SPECIAL EVENT PROCESSING FEE	820	910	770	-	-
405530 - FRANCHISE TRANSFER FEE	-	-	-	-	-
405550 - PROP TAX IN LIEU FEE-HARB PROP	-	-	-	-	-
410000 - RECREATION PRGMS	1,717,341	2,085,288	2,524,884	2,843,201	2,787,321
410020 - FILMING REVENUE	9,555	13,260	8,820	11,500	11,500
410100 - TENNIS COURT FEES	194,194	202,748	284,772	250,000	218,750
410110 - RAQUETBALL FEES	5,368	4,755	7,244	4,300	5,000
410120 - CONCESSIONS	3,069	17,576	14,892	1,500	1,500
410130 - BANNER HANGING	-	-	-	-	-
410140 - CLASS REFUND-RECREATION	13,057	7,555	(19,571)	5,000	5,000
410150 - PICKLEBALL FEES	-	-	-	-	50,400
410500 - INSPECTION FEES	213,066	743,322	215,236	217,405	229,365
410510 - PLAN CHECKING FEES	3,065,509	1,870,880	1,841,685	3,322,135	1,839,482
410520 - STANDBY FEES	32,896	21,724	19,118	3,000	3,000
410530 - OTHER FEES	54,048	76,336	28,128	52,488	52,488
410540 - PARAMEDIC PATIENT ASSESS FEE	-	-	-	318,000	318,000
410550 - FIRE INSPECTN PERMIT/SPRINKLER	44,747	58,737	42,761	60,000	60,000
410560 - REINSPECTION FEE	-	-	-	-	-
410570 - BUSINESS INSPECTION FEES	4,066	244,707	173,285	210,000	210,000
410600 - STATE ENERGY FEES	505,332	277,870	91,677	438,787	379,476
410610 - BLDG-REAL ESTATE REPORTS	62,748	73,283	16,931	108,331	128,145
410620 - BLDG-HANDICAP PLANCHHECK FEES	111,821	36,157	6,406	-	50,476
410630 - BLDG-S.M.I	(3,416)	521	822	500	16,838
410640 - CALGREEN FEE	149,530	66,968	12,841	115,411	111,294
410650 - CONSTRUCTION SITE SIGN FEE	9,945	6,920	445	(1)	12,920
410660 - BLDG-TECH & TRAINING SURCHARGE	-	-	171,131	277,552	264,437
410670 - MAINT SURCHARGE (RESTRICTED 3%)	-	-	-	-	-
410710 - STORM DRAIN IMPACT FEE	-	-	-	-	-
410720 - ENGINEERING FEES	212,812	246,021	205,786	267,180	200,000
410800 - PLANNING FEES	98,493	245,037	201,632	431,835	346,370
410900 - PARKING METER FEES	2,695,970	2,723,421	3,312,009	3,870,597	3,735,597
410910 - POLICE FEES AND CHARGES	303,346	296,815	299,374	204,560	204,560
410920 - PD BOOKING & PROPERTY STORAGE	875	-	-	-	-
410930 - ANIMAL IMPOUND & BOARDING FEE	453	-	-	500	500
410940 - DISTURBANCE FEE-BARKING DOG	-	-	-	-	-
410950 - SECURITY ALARM PERMITS	26,903	28,785	30,274	97,215	97,215
410960 - FALSE ALARM FEE	32,807	40,264	37,013	51,450	51,450



Revenue Detail - General Fund Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
410970 - ALARM PERMIT LATE FEE	-	-	901	-	-
411000 - DISTURBANCE FEE-OTHER	-	-	-	-	-
411010 - JAIL PAY TO STAY	-	-	-	-	-
411030 - PRISONER MEDICAL REIMBURSEMENT	90	180	45	-	-
411100 - HAZ MATL DISCLOSURE PRGM FEE	-	-	-	-	-
411110 - REPORT COPY FEES	18,729	16,697	21,530	26,935	26,935
411130 - ADVANCE LIFE SUPPORT PASS-THRU	168,003	489,676	510,777	400,000	200,000
411140 - DUI EMERGENCY RESPONSE FEE	1,355	400	-	500	500
411200 - LIBRARY BOOK FINES	13,430	15,816	16,252	12,000	12,000
411210 - LIBRARY FEES	5,865	5,361	4,920	6,000	6,000
411220 - LIBRARY-LOST MATERIALS	2,424	1,707	1,842	1,500	1,500
411300 - LOT CLEANING	-	-	-	1,000	1,000
411320 - PUBLIC SERVICES FEE	-	-	-	1,000	1,000
411600 - PARKING STRUCTURE	-	-	-	-	-
411700 - ADMINISTRATIVE FEES-NON-TAX	109,248	108,534	102,165	109,100	100,100
411710 - ADMINISTRATIVE FEES-TAXABLE	5	1,018	14	-	-
411790 - PASSPORT REVENUE	-	-	-	-	-
411800 - CALENDAR SALES-TAXABLE	-	-	-	-	-
411810 - COLLECTION ADMIN FEE	13,349	11,481	9,319	9,000	9,000
411820 - CREDIT CARD ACCEPTANCE FEE	-	-	-	-	-
411950 - REIMB OF DAMAGED CITY	1,249	7,177	17,334	7,500	7,500
430120 - OVERHEAD	8,745,517	13,821,750	14,370,628	16,153,528	16,153,526
44 - USE OF MONEY/PROPERT	2,535,424	5,313,968	4,958,934	3,169,401	3,288,351
404000 - INVESTMENT EARNINGS	1,693,847	2,002,587	1,603,249	1,250,000	1,250,000
404010 - UNREALIZED GAIN (LOSS)-INVEST	(940,594)	1,406,006	1,487,471	-	-
404020 - TRAN INVESTMENT EARNINGS	-	-	-	-	-
405010 - RENTS AND PERCENTAGES	1,758,589	1,879,598	1,825,823	1,919,401	2,038,351
411971 - LEASE REVENUE CLEARING	-	-	-	-	-
411972 - INTEREST INCOME - LEASES	-	-	-	-	-
411973 - LEASE REVENUE	-	-	-	-	-
411974 - GASB 87 INTEREST INCOME-LEASES	63,785	67,019	87,359	-	-
411975 - GASB 87 LEASE REVENUE	(40,203)	(41,242)	(44,969)	-	-
460070 - OTHR FIN SRCES - LEASE FINANC	-	-	-	-	-
45 - FINES AND FORFEITURE	1,341,895	1,230,559	1,711,554	1,710,194	1,694,994
403000 - VEHICLE CODE FINES	124,781	85,347	85,532	107,831	107,831
403010 - RESTITUTION	49,719	4,035	16,126	16,200	1,000
403020 - SERIOUS CRIME REDUCTION FUND	-	-	-	-	-
403030 - STATE CONTRACTORS FINES	-	-	-	-	-
403040 - PARKING CITATIONS	1,167,395	1,141,177	1,609,895	1,586,163	1,586,163
46 - OTHER REVENUES	3,010,559	2,097,441	2,352,550	3,355,621	2,681,524
403070 - OVERTIME REIMBURSEMENTS	74,412	62,118	106,932	15,000	15,000
405030 - COMMISSION REVENUE	-	-	-	-	-
411020 - WITNESS FEES	3,360	2,100	4,580	1,000	1,000
411340 - ADOPT-A-WATERWAY	-	-	-	-	-



Revenue Detail - General Fund Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
411900 - CLAIMS SETTLEMENT	946,576	-	-	-	-
411910 - BAD CHECK CHARGES	475	500	325	500	500
411920 - MISCELLANEOUS REVENUE	547,922	530,276	679,426	1,202,321	511,280
411930 - DONATIONS	112,627	84,292	107,876	84,000	81,000
411940 - SALE OF PERSONAL PROPERTY	5,215	813	1,050	5,000	5,000
411960 - REIMB FROM OTHER ENTITIES	1,113,984	1,201,836	1,285,691	1,400,000	1,400,000
411990 - HERMOSA BEACH PROSECUTION	200,004	200,004	166,670	225,000	244,944
411991 - HAWTHORNE PROSECUTION	-	-	-	-	-
440000 - GAIN/LOSS ON SALE OF CAP ASSET	5,984	15,503	-	-	-
445000 - BOND PROCEEDS	-	-	-	422,800	422,800
49 - OTH FINANCING SOURCE	1,650,733	2,272,431	4,061,968	7,403,128	681,229
460000 - TRANSFERS IN	1,650,733	1,653,179	4,061,968	7,403,128	681,229
460071 - GASB 96 OTHER FINANCING SOURCE	-	619,252	-	-	-
GRAND TOTAL	106,594,037	118,032,996	125,346,627	134,181,819	125,358,157



Revenue Detail - All Funds Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
100 - GENERAL FUND	106,594,037	118,032,996	125,346,627	134,181,819	125,358,157
40 - TAXES	76,446,607	80,645,193	83,657,492	84,680,795	86,452,619
41 - LICENSES AND PERMITS	2,607,527	2,386,230	3,415,150	3,720,803	2,369,295
42 - INTERGOVERNMENTAL	331,106	186,830	565,628	219,367	248,000
43 - CHARGES FOR SERVICES	18,670,186	23,900,344	24,623,353	29,922,510	27,942,145
44 - USE OF MONEY/PROPERT	2,535,424	5,313,968	4,958,934	3,169,401	3,288,351
45 - FINES AND FORFEITURE	1,341,895	1,230,559	1,711,554	1,710,194	1,694,994
46 - OTHER REVENUES	3,010,559	2,097,441	2,352,550	3,355,621	2,681,524
49 - OTH FINANCING SOURCE	1,650,733	2,272,431	4,061,968	7,403,128	681,229
202 - STATE GAS TAX	3,376,993	3,822,489	4,113,493	3,757,941	4,025,956
42 - INTERGOVERNMENTAL	3,326,710	3,709,045	3,863,080	3,731,941	3,999,956
43 - CHARGES FOR SERVICES	13,578	17,825	8,041	6,000	6,000
44 - USE OF MONEY/PROPERT	36,705	95,619	242,371	20,000	20,000
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
204 - STORM DRAIN IMPROVEMENT	33,660	34,655	28,486	30,000	30,000
43 - CHARGES FOR SERVICES	33,660	34,655	28,486	30,000	30,000
208 - STREET LANDSCAPING&LGHTNG DIST	2,790,010	2,435,109	2,711,750	2,756,945	2,634,551
43 - CHARGES FOR SERVICES	1,517,502	1,506,280	1,542,039	1,530,600	1,530,600
44 - USE OF MONEY/PROPERT	-	-	-	-	-
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	1,272,508	928,829	1,169,711	1,226,345	1,103,951
210 - LOCAL TRANSPORTATION ARTCL III	-	-	-	80,698	80,698
42 - INTERGOVERNMENTAL	-	-	-	80,698	80,698
211 - MEASURE M	1,284,123	1,376,425	1,420,464	1,435,427	1,435,427
42 - INTERGOVERNMENTAL	1,229,426	1,284,377	1,264,865	1,405,427	1,405,427
44 - USE OF MONEY/PROPERT	54,697	92,048	155,599	30,000	30,000
49 - OTH FINANCING SOURCE	-	-	-	-	-
212 - PROP A LOCAL TRANS SALE TX 1/2	1,775,789	1,912,457	1,952,203	2,023,365	2,023,365
42 - INTERGOVERNMENTAL	1,747,512	1,828,888	1,794,912	1,993,365	1,993,365
44 - USE OF MONEY/PROPERT	28,277	83,569	157,291	30,000	30,000
214 - PROP C LOCAL TRANS SALE TX 1/2	1,547,729	1,676,890	1,681,988	1,773,444	1,773,444
42 - INTERGOVERNMENTAL	1,449,511	1,517,020	1,488,834	1,653,444	1,653,444
44 - USE OF MONEY/PROPERT	98,218	159,869	193,154	120,000	120,000
49 - OTH FINANCING SOURCE	-	-	-	-	-
215 - MEASURE R	1,132,986	1,202,329	1,203,697	1,255,083	1,255,083
42 - INTERGOVERNMENTAL	1,086,820	1,137,409	1,116,418	1,240,083	1,240,083
44 - USE OF MONEY/PROPERT	46,166	64,920	87,278	15,000	15,000
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
216 - TRANSIT FUND	5,820,256	5,764,818	5,910,015	4,333,301	7,149,184
42 - INTERGOVERNMENTAL	2,812,300	3,343,132	2,726,452	2,548,186	2,430,639
43 - CHARGES FOR SERVICES	165,151	216,819	192,405	451,033	350,392
46 - OTHER REVENUES	1,332,079	243	283	500	500



Revenue Detail - All Funds Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
49 - OTH FINANCING SOURCE	1,510,726	2,204,623	2,990,875	1,333,582	4,367,653
217 - MEASURE W	718,133	742,935	3,091,814	720,000	720,000
42 - INTERGOVERNMENTAL	718,133	715,856	3,038,169	720,000	720,000
44 - USE OF MONEY/PROPERT	-	27,079	53,645	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
218 - AIR QUALITY IMPROVEMENT	91,777	83,753	108,159	90,000	90,000
42 - INTERGOVERNMENTAL	91,027	74,129	90,220	88,000	88,000
44 - USE OF MONEY/PROPERT	750	9,624	17,940	2,000	2,000
49 - OTH FINANCING SOURCE	-	-	-	-	-
230 - OTHER INTER GOVERNMENTAL GRANT	8,149,120	10,354,607	8,828,079	19,409,646	-
42 - INTERGOVERNMENTAL	8,149,120	10,354,607	8,401,099	19,409,646	-
44 - USE OF MONEY/PROPERT	-	-	9,270	-	-
46 - OTHER REVENUES	-	-	158	-	-
49 - OTH FINANCING SOURCE	-	-	417,552	-	-
234 - COMMUNITY DEVELOP BLOCK GRANTS	163,842	385,819	328,991	581,525	-
42 - INTERGOVERNMENTAL	163,842	358,819	305,146	581,525	-
46 - OTHER REVENUES	-	27,000	23,845	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
238 - HOUSING AUTHORITY	7,340,201	8,899,628	10,358,800	8,633,644	8,633,644
42 - INTERGOVERNMENTAL	7,338,128	8,822,762	10,246,947	8,633,644	8,633,644
44 - USE OF MONEY/PROPERT	2,073	76,866	111,853	-	-
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
250 - PARKS & RECREATION FACILITIES	20,000	27,200	12,350	31,500	31,500
43 - CHARGES FOR SERVICES	20,000	27,200	12,350	31,500	31,500
49 - OTH FINANCING SOURCE	-	-	-	-	-
252 - NARCOTIC FORFEITURE & SEIZURE	6,163	87,569	20,235	80,000	10,000
44 - USE OF MONEY/PROPERT	163	15,462	5,746	10,000	10,000
45 - FINES AND FORFEITURE	6,000	72,106	14,489	70,000	-
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
254 - SUBDIVISION PARK TRUST	2,087,500	700,150	500,181	1,075,000	3,000,000
44 - USE OF MONEY/PROPERT	-	-	-	-	-
46 - OTHER REVENUES	2,087,500	700,150	500,181	1,075,000	3,000,000
49 - OTH FINANCING SOURCE	-	-	-	-	-
256 - DISASTER RECOVERY	17,970	19,798	600,149	51,000	51,000
42 - INTERGOVERNMENTAL	-	-	-	-	-
43 - CHARGES FOR SERVICES	340	10	-	1,000	1,000
46 - OTHER REVENUES	17,630	19,788	600,149	50,000	50,000
258 - CALPERS RESERVE	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
263 - OPIOID SETTLEMENT	-	191,966	-	-	-



Revenue Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
46 - OTHER REVENUES	-	191,966	-	-	-
300 - CAPITAL PROJECT FUND	1,319,881	1,297,561	5,497,879	1,625,564	370,518
40 - TAXES	185,457	143,274	127,299	180,000	-
42 - INTERGOVERNMENTAL	-	-	-	-	-
43 - CHARGES FOR SERVICES	314,043	332,421	348,317	360,298	370,518
44 - USE OF MONEY/PROPERT	-	-	-	-	-
46 - OTHER REVENUES	8,000	-	65,262	-	-
49 - OTH FINANCING SOURCE	812,381	821,866	4,957,001	1,085,266	-
302 - MAJOR FACILITIES RECONSTRUCTN	-	-	-	-	-
42 - INTERGOVERNMENTAL	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
303 - OPEN SPACE ACQUISITION	-	156,324	-	-	-
46 - OTHER REVENUES	-	156,324	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
400 - PARKING AUTHORITY	126	315	315	-	-
44 - USE OF MONEY/PROPERT	126	315	315	-	-
600 - HARBOR TIDELANDS	8,140,322	10,483,279	10,407,359	7,880,220	7,728,303
42 - INTERGOVERNMENTAL	20,000	12,627	-	-	-
43 - CHARGES FOR SERVICES	888,081	976,332	1,074,026	959,850	749,850
44 - USE OF MONEY/PROPERT	7,219,394	8,905,405	8,741,921	6,911,770	6,970,253
45 - FINES AND FORFEITURE	560	385	(3,580)	7,200	7,200
46 - OTHER REVENUES	10,500	21,015	27,575	1,400	1,000
49 - OTH FINANCING SOURCE	1,787	567,515	567,418	-	-
601 - HARBOR UPLANDS	6,105,997	7,962,192	8,326,004	6,781,000	6,930,400
42 - INTERGOVERNMENTAL	-	-	-	-	-
43 - CHARGES FOR SERVICES	1,907,776	1,843,954	1,987,828	2,096,500	2,101,500
44 - USE OF MONEY/PROPERT	4,197,169	5,927,325	6,056,338	4,669,000	4,813,600
45 - FINES AND FORFEITURE	485	2,555	(10,741)	15,300	15,300
46 - OTHER REVENUES	150	150	75	200	-
49 - OTH FINANCING SOURCE	417	188,208	292,505	-	-
602 - SOLID WASTE	6,169,988	7,091,171	7,309,514	7,482,514	7,717,574
41 - LICENSES AND PERMITS	47,333	61,295	59,818	40,000	40,000
42 - INTERGOVERNMENTAL	28,234	27,206	35,035	-	-
43 - CHARGES FOR SERVICES	5,903,538	6,762,946	6,932,339	7,226,335	7,455,263
45 - FINES AND FORFEITURE	-	-	-	-	-
46 - OTHER REVENUES	190,785	166,532	209,107	216,179	222,311
49 - OTH FINANCING SOURCE	98	73,192	73,215	-	-
603 - WASTEWATER	5,645,210	6,569,637	6,602,454	5,851,885	5,861,796
43 - CHARGES FOR SERVICES	5,433,482	5,644,278	5,567,270	5,551,885	5,561,796
44 - USE OF MONEY/PROPERT	211,728	734,536	844,302	300,000	300,000
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	190,822	190,882	-	-



Revenue Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
700 - SELF-INSURANCE PRGM	8,602,877	6,818,965	11,083,799	10,370,754	10,370,751
43 - CHARGES FOR SERVICES	8,602,700	6,761,066	7,921,374	10,370,754	10,370,751
44 - USE OF MONEY/PROPERT	-	47,385	48,162	-	-
45 - FINES AND FORFEITURE	-	-	3,804	-	-
46 - OTHER REVENUES	-	58	-	-	-
49 - OTH FINANCING SOURCE	176	10,456	3,110,459	-	-
701 - VEHICLE REPLACEMENT	4,220,205	5,267,760	5,218,082	5,636,669	5,636,669
42 - INTERGOVERNMENTAL	-	-	-	-	-
43 - CHARGES FOR SERVICES	4,172,631	5,052,415	5,061,396	5,564,169	5,564,169
45 - FINES AND FORFEITURE	-	-	-	-	-
46 - OTHER REVENUES	47,440	142,153	83,470	72,500	72,500
49 - OTH FINANCING SOURCE	134	73,192	73,215	-	-
702 - BUILDING OCCUPANCY	3,684,249	3,468,962	3,850,070	4,002,861	4,002,861
43 - CHARGES FOR SERVICES	3,684,114	3,317,350	3,698,216	4,002,861	4,002,861
46 - OTHER REVENUES	-	-	194	-	-
49 - OTH FINANCING SOURCE	135	151,612	151,660	-	-
703 - INFORMATION TECHNOLOGY	3,696,176	4,534,247	5,568,023	5,123,760	5,123,759
43 - CHARGES FOR SERVICES	3,695,264	4,243,193	5,276,921	5,123,760	5,123,759
44 - USE OF MONEY/PROPERT	-	140,750	140,750	-	-
46 - OTHER REVENUES	10	-	-	-	-
49 - OTH FINANCING SOURCE	902	150,305	150,353	-	-
705 - EMERGENCY COMMUNICATIONS FUND	3,322,756	2,763,259	3,701,712	3,930,857	3,930,857
43 - CHARGES FOR SERVICES	3,321,707	2,554,415	3,492,526	3,930,857	3,930,857
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	1,049	208,844	209,186	-	-
707 - MAJOR FACILITIES REPAIR	110,545	111,132	129,107	251,047	251,044
42 - INTERGOVERNMENTAL	-	-	-	-	-
43 - CHARGES FOR SERVICES	110,545	111,132	129,107	251,047	251,044
49 - OTH FINANCING SOURCE	-	-	-	-	-
750 - REDEVELOPMENT AGENCY FUND-CITY	75,406	79,338	-	83,307	84,807
46 - OTHER REVENUES	75,406	79,338	-	83,307	84,807
760 - HOUSING AUTHORITY FUND-CITY	831,789	1,014,176	750,156	695,930	695,930
42 - INTERGOVERNMENTAL	-	-	-	-	-
46 - OTHER REVENUES	831,789	1,014,176	750,156	695,930	695,930
49 - OTH FINANCING SOURCE	-	-	-	-	-
800 - DEPOSITS	-	-	-	790,000	-
44 - USE OF MONEY/PROPERT	-	-	-	-	-
46 - OTHER REVENUES	-	-	-	790,000	-
940 - PUBLIC FINANCING AUTHORITY	14,619,015	14,414,825	15,550,472	15,027,538	15,834,545
44 - USE OF MONEY/PROPERT	713,925	558,451	500,023	273,975	273,975
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	13,905,090	13,856,375	15,050,449	14,753,563	15,560,570



Revenue Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
970 - REDEV OBLIGATION RETIREMENT	3,003,295	2,532,414	878,467	881,938	1,206,686
40 - TAXES	2,573,872	2,142,756	457,364	456,294	606,495
42 - INTERGOVERNMENTAL	125,000	-	-	228,682	402,229
44 - USE OF MONEY/PROPERT	304,423	389,658	421,103	196,962	197,962
46 - OTHER REVENUES	-	-	-	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
971 - LOW MOD INCOME HOUSING ASSET	41,780	54,897	101,969	44,000	44,000
43 - CHARGES FOR SERVICES	-	-	-	-	-
44 - USE OF MONEY/PROPERT	41,780	54,897	(2,655)	44,000	44,000
46 - OTHER REVENUES	-	-	104,624	-	-
49 - OTH FINANCING SOURCE	-	-	-	-	-
GRAND TOTAL	212,539,905	232,372,047	253,192,861	258,760,182	234,092,509



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Expenditures

Expenditure Overview

The City budgets for expenditures in the following categories:

- Personnel
- Fringe
- Materials and Supplies
- Equipment Maintenance and Operations
- Contracts and Services
- Internal Service
- Capital Outlay
- Other Financing Uses (Transfers Out)

General Fund

Total proposed FY 2026-27 General Fund spending, including Decision Packages, is \$131.0 million.

General Fund Spending	FY 2026-27 Proposed with Decision Packages	FY 2025-26 Revised	Variance Increase /	
			\$	%
Personnel				
Ongoing	69,849,856	68,266,779	1,583,077	2%
Total Personnel	69,849,856	68,266,779	1,583,077	2%
Maintenance & Operations				
Materials and Supplies	3,240,761	2,854,081	386,680	14%
Equipment Maintenance and Operations	720,109	905,520	(185,411)	-20%
Contracts and Services	8,971,278	11,123,807	(2,152,528)	-19%
Total Maintenance & Operations	12,932,148	14,883,407	(1,951,259)	-13%
Internal Services	35,056,395	35,056,404	(9)	0%
Capital Outlay	40,000	204,037	(164,037)	-80%
Subtotal Expenditures	117,878,399	118,410,628	(2,115,305)	-1.79%
Transfers Out	12,523,137	17,637,342	(5,114,205)	-29%
Structural Expenditures & Transfers Out	130,401,535	136,047,970	(5,646,434)	-4%
Additional Payments and Adjustments				
Vacancies (One-Time)	(2,941,535)		(2,941,535)	
Unfunded Accrued Liability (UAL)	3,496,423	3,602,936	(106,513)	-3%
Subtotal	554,888	3,602,936	(3,048,048)	-85%
All Expenditures Including UAL	\$ 130,956,423	\$ 139,650,906	\$ (8,694,482)	-6.23%

Personnel: Includes the personnel and fringe expense categories. The 2% increase reflects anticipated scheduled salary increases, and a 3% MOU increase for the Police Officers' Association. Fringe benefits include the City's ongoing retirement contributions through CalPERS, and payments for Other Post Employment Benefits. Rates for both compared to the prior years are shown below:

Plan	FY 2026-27		FY 2025-26	
	Employer	PEPRA Employee	Employer	PEPRA Employee
Retirement				
Miscellaneous	9.72%	7.75%	9.98%	7.75%
Safety	21.71%	13.5%	22.78%	13.5%
Other Post Employment Benefits (OPEB)	3.7%		3.7%	

Maintenance and Operations: Includes the Materials and Supplies, Equipment Maintenance and Operations, and Contracts and Services categories. The overall 2% decrease from the prior year reflects one-time carryover funds included in the Revised Budget.

Internal Services: Includes all anticipated contributions as established during the FY 2025-26 midyear internal service review. The amount remains the same as the prior year, with a subsequent update to take place midyear FY 2026-27.

Capital Outlay: Includes items qualifying as capital based on useful life. The decrease from the prior year reflects inclusion of one-time carryover in FY 2025-26 revised numbers.

Transfers Out: Include payments to other funds. For FY 2026-27, these include the following:

- Street landscaping and lighting subsidy: \$1.1 million
- General Fund portion of the 2021A lease revenue bond debt service payment: \$11.4 million

Special Revenue Funds

The combined appropriations in the FY 2025-26 Special Revenue Funds are approximately \$16.9 million. Spending varies according to general timing of receiving funds, reimbursement-based grants, and grant-funded capital improvement projects.

Fund Type	FY 2026-27 Proposed Budget
Special Revenue	
202 - STATE GAS TAX	1,369,600
204 - STORM DRAIN IMPROVEMENT	-
208 - STREET LANDSCAPING&LGHTNG DIST	2,686,733
210 - LOCAL TRANSPORTATION ARTCL III	-
211 - MEASURE M	-
212 - PROP A LOCAL TRANS SALE TX 1/2	4,367,653
214 - PROP C LOCAL TRANS SALE TX 1/2	-
215 - MEASURE R	-
217 - MEASURE W	425,998
218 - AIR QUALITY IMPROVEMENT	118,575
230 - OTHER INTER GOVERNMENTAL GRANT	105,229
234 - COMMUNITY DEVELOP BLOCK GRANTS	-
236 - WORKFORCE INVESTMENT ACT	-
238 - HOUSING AUTHORITY	7,702,744
250 - PARKS & RECREATION FACILITIES	-
252 - NARCOTIC FORFEITURE & SEIZURE	2,746
254 - SUBDIVISION PARK TRUST	-
256 - DISASTER RECOVERY	17,060
258 - CALPERS RESERVE	-
263 - OPIOID SETTLEMENT	-
750 - REDEVELOPMENT AGENCY FUND-CITY	105,877
Special Revenue Total	16,902,215

Enterprise Funds

The combined Enterprise Fund expenditure for FY 2026-27 is approximately \$35.2 million.

Fund Type	FY 2026-27 Proposed Budget
Enterprise	
216 - TRANSIT FUND	7,172,110
600 - HARBOR TIDELANDS	7,992,593
601 - HARBOR UPLANDS	8,076,539
602 - SOLID WASTE	7,494,008
603 - WASTEWATER	4,436,065
Enterprise Total	35,171,315

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City. The total FY 2026-27 appropriations for the Internal Service Funds are approximately \$25.6 million.

Fund Type	FY 2026-27 Proposed Budget
Internal Service	
700 - SELF-INSURANCE PRGM	9,551,696
701 - VEHICLE REPLACEMENT	3,147,347
702 - BUILDING OCCUPANCY	4,141,889
703 - INFORMATION TECHNOLOGY	5,084,462
705 - EMERGENCY COMMUNICATIONS FUND	3,683,010
707 - MAJOR FACILITIES REPAIR	-
Internal Service Total	\$25,608,404

Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
100 - GENERAL FUND	102,803,656	113,274,370	134,755,627	139,650,905	131,426,383
50 - PERSONNEL	39,555,373	42,515,851	47,004,380	49,868,867	51,098,098
51 - FRINGE BENEFITS	14,850,023	16,268,992	19,691,684	22,000,847	22,119,578
52 - MATERIALS AND SUPPLI	2,368,595	2,450,025	2,760,321	2,854,081	2,726,629
53 - EQUIPMENT M&O	825,883	707,172	764,268	905,520	720,109
54 - CONTRACT AND SERVICE	5,694,515	6,249,971	9,086,485	11,123,807	7,142,438
55 - INTERNAL SERVICE ALL	24,696,556	28,314,128	30,805,104	35,056,404	35,056,395
56 - CAPITAL OUTLAY	469,494	957,344	312,202	204,037	40,000
57 - POB DEBT	-	17	-	-	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	14,343,216	15,810,870	24,331,184	17,637,342	12,523,137
202 - STATE GAS TAX	3,685,061	2,206,552	2,779,730	3,367,822	1,369,600
50 - PERSONNEL	420,976	434,234	430,697	623,295	564,093
51 - FRINGE BENEFITS	257,717	277,657	209,265	309,441	321,081
52 - MATERIALS AND SUPPLI	248,262	276,914	280,664	334,980	274,980
53 - EQUIPMENT M&O	327,495	48,780	41,481	-	-
54 - CONTRACT AND SERVICE	55,433	33,916	27,594	54,000	54,000
55 - INTERNAL SERVICE ALL	404,819	390,455	118,722	155,446	155,446
56 - CAPITAL OUTLAY	1,970,359	744,356	1,671,307	1,890,660	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	-	240	-	-	-
204 - STORM DRAIN IMPROVEMENT	258,592	-	200,000	28,425	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
56 - CAPITAL OUTLAY	258,592	-	200,000	28,425	-
59 - OTHER FINANCING USES	-	-	-	-	-
208 - STREET LANDSCAPING&LGHTNG DIST	2,676,691	2,548,429	2,711,750	3,038,015	2,686,733
50 - PERSONNEL	661,692	617,147	755,722	909,007	791,592
51 - FRINGE BENEFITS	275,539	277,683	264,526	325,654	332,093
52 - MATERIALS AND SUPPLI	994,736	1,106,068	1,045,220	1,070,952	1,076,856
53 - EQUIPMENT M&O	182,290	177,210	175,525	152,000	152,000
54 - CONTRACT AND SERVICE	312,405	199,338	298,530	412,396	172,090
55 - INTERNAL SERVICE ALL	250,029	170,983	172,227	162,103	162,102
56 - CAPITAL OUTLAY	-	-	-	5,904	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	-	-	-
210 - LOCAL TRANSPORTATION ARTCL III	-	72,425	-	127,627	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
56 - CAPITAL OUTLAY	-	72,425	-	127,627	-
211 - MEASURE M	2,569,079	905,903	559,969	3,732,207	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
55 - INTERNAL SERVICE ALL	-	-	-	-	-



Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
56 - CAPITAL OUTLAY	2,569,079	905,903	559,969	3,732,207	-
212 - PROP A LOCAL TRANS SALE TX 1/2	1,510,726	2,140,580	2,926,812	1,408,582	4,367,653
56 - CAPITAL OUTLAY	-	-	-	75,000	-
59 - OTHER FINANCING USES	1,510,726	2,140,580	2,926,812	1,333,582	4,367,653
214 - PROP C LOCAL TRANS SALE TX 1/2	4,108,443	1,634,624	2,456,155	4,914,634	-
50 - PERSONNEL	80,081	74,078	46,699	-	-
51 - FRINGE BENEFITS	16,219	15,790	10,094	-	-
54 - CONTRACT AND SERVICE	1,075	-	-	-	-
55 - INTERNAL SERVICE ALL	3,391	-	-	-	-
56 - CAPITAL OUTLAY	4,007,677	1,544,757	2,399,362	4,914,634	-
59 - OTHER FINANCING USES	-	-	-	-	-
215 - MEASURE R	1,390,660	737,103	1,073,827	3,102,949	-
50 - PERSONNEL	48,142	35,898	72,696	-	-
51 - FRINGE BENEFITS	9,396	7,421	15,467	-	-
54 - CONTRACT AND SERVICE	-	-	-	-	-
55 - INTERNAL SERVICE ALL	2,706	-	-	-	-
56 - CAPITAL OUTLAY	1,330,416	693,784	985,664	3,102,949	-
59 - OTHER FINANCING USES	-	-	-	-	-
216 - TRANSIT FUND	5,820,345	6,031,306	5,970,809	7,219,135	7,172,110
50 - PERSONNEL	513,698	541,099	364,416	588,636	548,270
51 - FRINGE BENEFITS	505,950	284,216	109,154	195,144	188,490
52 - MATERIALS AND SUPPLI	594,105	496,153	460,281	690,226	697,504
53 - EQUIPMENT M&O	220,864	274,044	253,956	407,192	425,240
54 - CONTRACT AND SERVICE	3,521,090	3,698,159	3,998,904	4,703,234	4,695,956
55 - INTERNAL SERVICE ALL	312,048	415,050	483,228	552,450	552,453
56 - CAPITAL OUTLAY	-	-	-	18,048	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	152,590	322,584	300,870	64,205	64,197
217 - MEASURE W	228,243	960,121	1,258,663	1,261,269	425,998
50 - PERSONNEL	68,382	75,902	88,825	104,541	82,760
51 - FRINGE BENEFITS	31,623	33,727	26,977	30,988	28,038
52 - MATERIALS AND SUPPLI	-	-	-	15,291	15,291
53 - EQUIPMENT M&O	48,400	58,896	63,804	29,663	29,663
54 - CONTRACT AND SERVICE	-	-	-	203,000	203,000
55 - INTERNAL SERVICE ALL	64,959	40,580	48,287	67,246	67,246
56 - CAPITAL OUTLAY	14,879	751,017	805,178	810,540	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	225,591	-	-
218 - AIR QUALITY IMPROVEMENT	32,964	48,071	45,059	386,367	118,575
50 - PERSONNEL	12,390	20,889	16,057	13,687	15,531
51 - FRINGE BENEFITS	5,598	5,746	2,894	2,981	2,914
52 - MATERIALS AND SUPPLI	1,182	1,742	2,441	10,100	10,100



Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27					
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
54 - CONTRACT AND SERVICE	8,195	16,237	17,966	83,500	83,500
55 - INTERNAL SERVICE ALL	5,599	3,457	5,701	6,530	6,530
56 - CAPITAL OUTLAY	-	-	-	269,570	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	-	-	-
230 - OTHER INTER GOVERNMENTAL GRANT	7,343,717	10,749,173	7,694,146	48,137,747	105,229
50 - PERSONNEL	293,725	273,198	351,685	317,712	66,048
51 - FRINGE BENEFITS	64,362	67,628	47,675	37,517	39,181
52 - MATERIALS AND SUPPLI	71,513	206,129	113,849	128,848	-
53 - EQUIPMENT M&O	-	-	-	-	-
54 - CONTRACT AND SERVICE	872,243	955,573	1,093,499	1,088,490	-
55 - INTERNAL SERVICE ALL	-	-	-	-	-
56 - CAPITAL OUTLAY	6,041,874	9,246,644	6,063,739	46,402,479	-
57 - POB DEBT	-	-	-	-	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	23,700	162,700	-
234 - COMMUNITY DEVELOP BLOCK GRANTS	122,039	381,193	349,530	518,875	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
52 - MATERIALS AND SUPPLI	3,030	7,763	-	80,000	-
53 - EQUIPMENT M&O	-	-	-	-	-
54 - CONTRACT AND SERVICE	81,205	98,252	122,619	355,680	-
55 - INTERNAL SERVICE ALL	-	-	-	-	-
56 - CAPITAL OUTLAY	37,804	275,178	226,912	83,195	-
238 - HOUSING AUTHORITY	7,564,464	9,015,826	10,096,913	7,702,744	7,702,744
52 - MATERIALS AND SUPPLI	-	-	-	-	-
54 - CONTRACT AND SERVICE	7,564,464	9,015,826	10,096,913	7,702,744	7,702,744
250 - PARKS & RECREATION FACILITIES	-	-	3,355	26,835	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
56 - CAPITAL OUTLAY	-	-	3,355	26,835	-
252 - NARCOTIC FORFEITURE & SEIZURE	91,856	143,364	2,458	111,445	2,746
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
52 - MATERIALS AND SUPPLI	65,808	142,298	-	57,419	-
54 - CONTRACT AND SERVICE	-	1,067	-	51,280	-
55 - INTERNAL SERVICE ALL	-	-	2,458	2,746	2,746
56 - CAPITAL OUTLAY	26,048	-	-	-	-
57 - POB DEBT	-	-	-	-	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	-	-	-



Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
254 - SUBDIVISION PARK TRUST	415,373	1,139,883	1,831,062	2,678,697	-
50 - PERSONNEL	26,928	24,008	11,707	-	-
51 - FRINGE BENEFITS	5,266	4,980	2,435	-	-
56 - CAPITAL OUTLAY	383,179	1,110,896	1,816,921	2,678,697	-
59 - OTHER FINANCING USES	-	-	-	-	-
256 - DISASTER RECOVERY	17,355	7,511	447,050	17,060	17,060
50 - PERSONNEL	-	7,398	426,798	-	-
51 - FRINGE BENEFITS	-	113	6,492	-	-
52 - MATERIALS AND SUPPLI	558	-	-	3,300	3,300
53 - EQUIPMENT M&O	-	-	-	-	-
54 - CONTRACT AND SERVICE	9,418	-	13,760	13,760	13,760
55 - INTERNAL SERVICE ALL	7,379	-	-	-	-
56 - CAPITAL OUTLAY	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	-	-	-
258 - CALPERS RESERVE	-	-	-	3,500,000	-
59 - OTHER FINANCING USES	-	-	-	3,500,000	-
263 - OPIOID SETTLEMENT	-	-	-	-	-
52 - MATERIALS AND SUPPLI	-	-	-	-	-
54 - CONTRACT AND SERVICE	-	-	-	-	-
300 - CAPITAL PROJECT FUND	3,463,417	2,862,738	3,304,616	11,962,074	196,319
50 - PERSONNEL	102,086	153,306	162,997	164,747	163,100
51 - FRINGE BENEFITS	34,445	37,807	29,813	29,843	33,219
52 - MATERIALS AND SUPPLI	-	-	-	-	-
54 - CONTRACT AND SERVICE	23,921	30,394	55,081	-	-
55 - INTERNAL SERVICE ALL	28,258	-	-	-	-
56 - CAPITAL OUTLAY	3,274,706	2,641,231	2,947,883	10,767,483	-
57 - POB DEBT	-	-	-	-	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	1	-	108,842	1,000,000	-
302 - MAJOR FACILITIES RECONSTRUCTN	19,220	285,017	184,505	623,598	-
54 - CONTRACT AND SERVICE	-	-	-	-	-
56 - CAPITAL OUTLAY	19,220	285,017	184,505	623,598	-
59 - OTHER FINANCING USES	-	-	-	-	-
303 - OPEN SPACE ACQUISITION	85,455	147,693	129,742	97,938	-
50 - PERSONNEL	2,714	3,247	3,188	-	-
51 - FRINGE BENEFITS	544	690	719	-	-
54 - CONTRACT AND SERVICE	-	-	16,853	-	-
56 - CAPITAL OUTLAY	82,197	143,757	108,982	97,938	-
600 - HARBOR TIDELANDS	6,414,097	13,015,800	10,112,005	11,533,501	7,992,593
50 - PERSONNEL	2,603,121	2,726,173	3,088,265	3,664,537	3,495,460
51 - FRINGE BENEFITS	176,275	1,695,979	1,574,111	1,155,368	1,109,563
52 - MATERIALS AND SUPPLI	606,548	536,630	496,956	623,424	613,085
53 - EQUIPMENT M&O	119,061	1,645,190	1,650,259	142,210	142,210
54 - CONTRACT AND SERVICE	1,209,348	732,964	770,880	926,338	542,800



Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
55 - INTERNAL SERVICE ALL	1,222,887	1,228,017	1,137,571	1,520,874	1,520,874
56 - CAPITAL OUTLAY	41,629	3,166,490	108,180	2,758,304	-
57 - POB DEBT	-	-	-	173,773	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	435,228	1,284,357	1,285,782	568,673	568,601
601 - HARBOR UPLANDS	5,528,038	9,114,058	10,864,105	9,427,063	8,076,539
50 - PERSONNEL	1,241,279	1,496,929	1,541,909	1,884,798	1,814,259
51 - FRINGE BENEFITS	(1,027,290)	905,236	865,063	827,369	660,977
52 - MATERIALS AND SUPPLI	520,883	470,057	450,675	601,362	456,162
53 - EQUIPMENT M&O	100,453	1,948,662	2,141,435	93,740	83,740
54 - CONTRACT AND SERVICE	656,887	322,941	255,280	725,747	371,300
55 - INTERNAL SERVICE ALL	1,960,748	1,722,484	2,088,049	2,846,733	2,846,734
56 - CAPITAL OUTLAY	-	-	1,445,739	576,667	-
57 - POB DEBT	-	-	-	31,457	-
58 - USE OF MONEY/PROPERT	-	(25,000)	-	-	-
59 - OTHER FINANCING USES	2,075,078	2,272,748	2,075,957	1,839,190	1,843,367
602 - SOLID WASTE	5,627,350	6,705,708	6,902,745	7,834,753	7,494,008
50 - PERSONNEL	456,860	499,596	607,037	916,475	830,222
51 - FRINGE BENEFITS	109,179	318,489	238,822	442,506	406,521
52 - MATERIALS AND SUPPLI	21,117	27,913	27,633	49,133	49,133
53 - EQUIPMENT M&O	4,567,470	5,336,338	5,451,133	5,653,406	5,653,406
54 - CONTRACT AND SERVICE	139,156	124,639	125,103	99,161	99,161
55 - INTERNAL SERVICE ALL	331,478	323,457	347,226	382,197	382,197
56 - CAPITAL OUTLAY	-	-	7,932	218,498	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	2,090	75,276	97,858	73,377	73,368
603 - WASTEWATER	4,852,413	4,272,040	8,332,117	9,367,839	4,436,065
50 - PERSONNEL	1,151,970	1,138,958	1,389,278	1,499,018	1,455,152
51 - FRINGE BENEFITS	905,395	649,529	446,663	427,348	436,215
52 - MATERIALS AND SUPPLI	333,834	160,933	231,619	98,923	98,923
53 - EQUIPMENT M&O	6,865	9,491	4,410	3,000	3,000
54 - CONTRACT AND SERVICE	888,506	874,427	1,005,265	1,395,853	1,421,038
55 - INTERNAL SERVICE ALL	550,540	515,666	920,694	830,455	830,456
56 - CAPITAL OUTLAY	556,679	-	3,732,717	4,921,936	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	458,624	923,035	601,471	191,305	191,281
700 - SELF-INSURANCE PRGM	7,689,312	12,705,972	9,939,801	9,776,766	9,551,696
50 - PERSONNEL	82,773	900,337	130,102	388,087	160,491
51 - FRINGE BENEFITS	(74,770)	236,389	(30,214)	30,865	33,392
52 - MATERIALS AND SUPPLI	-	-	-	-	-
54 - CONTRACT AND SERVICE	7,621,598	11,453,286	9,758,105	9,273,179	9,273,179
55 - INTERNAL SERVICE ALL	59,712	54,652	66,280	74,154	74,153
56 - CAPITAL OUTLAY	-	-	-	-	-
57 - POB DEBT	-	-	-	-	-



Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
59 - OTHER FINANCING USES	-	61,308	15,528	10,482	10,481
701 - VEHICLE REPLACEMENT	3,636,765	3,954,777	7,414,798	5,377,961	3,147,347
50 - PERSONNEL	371,839	377,568	430,028	497,530	469,365
51 - FRINGE BENEFITS	325,692	277,347	245,466	264,445	271,524
52 - MATERIALS AND SUPPLI	1,042,800	1,070,111	1,144,004	1,097,232	1,097,232
53 - EQUIPMENT M&O	388,451	336,051	328,927	384,048	384,048
54 - CONTRACT AND SERVICE	157,982	258,591	257,921	310,000	310,000
55 - INTERNAL SERVICE ALL	347,398	403,277	478,969	541,810	541,810
56 - CAPITAL OUTLAY	-	5,867	3,259,728	2,209,520	-
57 - POB DEBT	-	-	-	-	-
58 - USE OF MONEY/PROPERT	(63,651)	(36,930)	(33,638)	-	-
59 - OTHER FINANCING USES	1,066,254	1,262,895	1,303,394	73,377	73,368
702 - BUILDING OCCUPANCY	3,289,779	4,082,161	4,235,321	4,236,503	4,141,889
50 - PERSONNEL	788,518	788,004	936,573	1,079,128	1,037,721
51 - FRINGE BENEFITS	363,889	665,600	579,704	634,526	611,338
52 - MATERIALS AND SUPPLI	1,177,777	1,447,463	1,481,225	1,341,290	1,341,290
53 - EQUIPMENT M&O	331,963	314,264	232,347	234,000	234,000
54 - CONTRACT AND SERVICE	194,381	229,335	355,996	244,900	221,800
55 - INTERNAL SERVICE ALL	421,424	465,980	486,065	543,764	543,764
56 - CAPITAL OUTLAY	-	-	-	6,900	-
57 - POB DEBT	-	-	-	-	-
59 - OTHER FINANCING USES	11,827	171,515	163,410	151,995	151,976
703 - INFORMATION TECHNOLOGY	4,249,354	4,751,731	5,658,460	5,848,186	5,084,462
50 - PERSONNEL	720,896	639,522	804,779	1,044,905	959,959
51 - FRINGE BENEFITS	457,210	407,678	386,072	473,599	420,399
52 - MATERIALS AND SUPPLI	621,573	535,777	509,065	562,151	345,000
53 - EQUIPMENT M&O	192,055	460,050	217,995	227,100	193,769
54 - CONTRACT AND SERVICE	988,049	1,674,306	1,917,155	1,805,395	2,074,005
55 - INTERNAL SERVICE ALL	696,966	557,675	1,106,254	940,666	940,664
56 - CAPITAL OUTLAY	561,811	93,935	398,004	643,685	-
57 - POB DEBT	-	-	-	-	-
58 - USE OF MONEY/PROPERT	(130,682)	(80,372)	(235,289)	-	-
59 - OTHER FINANCING USES	141,476	463,159	554,425	150,685	150,666
704 - PRINTING & GRAPHICS	-	-	6	-	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
52 - MATERIALS AND SUPPLI	-	-	6	-	-
53 - EQUIPMENT M&O	-	-	-	-	-
54 - CONTRACT AND SERVICE	-	-	-	-	-
55 - INTERNAL SERVICE ALL	-	-	-	-	-
56 - CAPITAL OUTLAY	-	-	-	-	-
59 - OTHER FINANCING USES	-	-	-	-	-
705 - EMERGENCY COMMUNICATIONS FUND	4,552,544	3,707,685	4,541,296	4,318,463	3,683,010
50 - PERSONNEL	1,484,413	1,472,673	1,638,349	1,521,891	1,340,569



Expenditure Detail - All Funds Fiscal Years 2022-23 through 2026-27

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Proposed Budget
51 - FRINGE BENEFITS	1,867,455	557,277	623,773	723,642	593,662
52 - MATERIALS AND SUPPLI	58,019	149,002	75,163	110,955	35,725
53 - EQUIPMENT M&O	281,149	254,905	305,869	156,854	82,135
54 - CONTRACT AND SERVICE	212,566	117,319	174,491	284,368	217,477
55 - INTERNAL SERVICE ALL	382,681	720,466	862,984	953,820	953,820
56 - CAPITAL OUTLAY	13,527	-	417,834	345,000	250,000
57 - POB DEBT	-	-	-	12,284	-
58 - USE OF MONEY/PROPERT	-	(5,812)	(4,908)	-	-
59 - OTHER FINANCING USES	252,733	441,856	447,741	209,649	209,622
707 - MAJOR FACILITIES REPAIR	22,691	30,805	249,112	582,668	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	91	-	-
52 - MATERIALS AND SUPPLI	-	-	-	-	-
56 - CAPITAL OUTLAY	-	-	224,342	582,668	-
59 - OTHER FINANCING USES	22,691	30,805	24,678	-	-
750 - REDEVELOPMENT AGENCY FUND-CITY	78,697	83,956	-	104,378	105,877
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
52 - MATERIALS AND SUPPLI	10,925	17,419	-	15,000	16,500
54 - CONTRACT AND SERVICE	-	-	-	-	-
55 - INTERNAL SERVICE ALL	67,772	66,536	-	89,378	89,377
760 - HOUSING AUTHORITY FUND-CITY	800,712	1,014,176	957,718	1,376,213	1,208,569
50 - PERSONNEL	269,329	331,106	328,658	451,038	377,797
51 - FRINGE BENEFITS	134,618	185,225	175,776	200,589	213,531
52 - MATERIALS AND SUPPLI	18,987	15,839	23,073	28,377	16,695
53 - EQUIPMENT M&O	27,041	19,904	32,340	42,712	42,712
54 - CONTRACT AND SERVICE	114,159	155,850	41,027	168,658	169,226
55 - INTERNAL SERVICE ALL	236,129	306,252	350,796	388,608	388,608
57 - POB DEBT	-	-	-	-	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	449	-	6,048	96,231	-
800 - DEPOSITS	-	2,017	1,099,000	35,000	-
50 - PERSONNEL	-	-	-	-	-
51 - FRINGE BENEFITS	-	-	-	-	-
56 - CAPITAL OUTLAY	-	1,000	-	-	-
58 - USE OF MONEY/PROPERT	-	-	-	-	-
59 - OTHER FINANCING USES	-	1,017	1,099,000	35,000	-
890 - FULL ACCRUAL FUND	2,225,066	4,241,875	3,857,514	-	-
59 - OTHER FINANCING USES	2,225,066	4,241,875	3,857,514	-	-
940 - PUBLIC FINANCING AUTHORITY	14,284,767	14,182,190	16,182,970	15,017,138	15,030,087
51 - FRINGE BENEFITS	-	-	-	-	-
52 - MATERIALS AND SUPPLI	8,236	11,297	13,012	25,439	26,792
54 - CONTRACT AND SERVICE	13,355,171	13,250,263	13,251,504	14,894,933	14,909,395
56 - CAPITAL OUTLAY	-	-	-	-	-



59 - OTHER FINANCING USES	921,360	920,630	2,918,454	96,766	93,900
970 - REDEV OBLIGATION RETIREMENT	1,055,374	1,001,106	132,013	1,057,812	1,424,578
54 - CONTRACT AND SERVICE	242,993	189,740	132,013	217,891	217,891
59 - OTHER FINANCING USES	812,381	811,366	-	839,921	1,206,687
971 - LOW MOD INCOME HOUSING ASSET	385,722	319,160	622,630	486,808	429,000
50 - PERSONNEL	279,000	279,000	-	80,954	-
51 - FRINGE BENEFITS	-	-	-	-	-
54 - CONTRACT AND SERVICE	106,722	40,160	343,630	155,854	150,000
59 - OTHER FINANCING USES	-	-	279,000	250,000	279,000
GRAND TOTAL	208,900,035	238,477,098	269,883,388	329,996,003	227,396,870

Expenditure by Department Fiscal Years 2022-23 through 2026-27

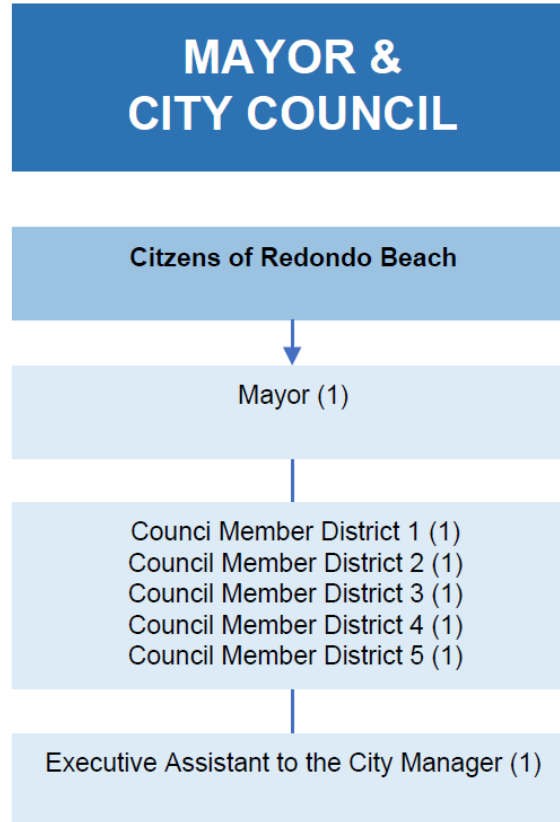
Department	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Revised Budget	FY 26-27 Adopted Budget
11 - MAYOR & CITY COUNCIL	732,598	778,651	750,621	892,559	927,662
12 - CITY CLERK	1,584,077	1,113,405	1,746,496	1,622,621	1,389,684
13 - CITY TREASURER	312,872	320,398	326,631	419,768	435,024
14 - CITY ATTORNEY	4,533,289	4,776,623	5,872,009	6,629,089	5,054,054
15 - CITY MANAGER	2,103,597	2,100,373	1,179,813	2,888,634	2,712,384
16 - INFORMATION TECHNOLOGY	4,249,354	4,751,731	5,658,460	5,848,186	5,084,462
17 - HUMAN RESOURCES	9,818,908	14,016,407	12,251,634	12,317,360	12,170,944
18 - FINANCIAL SERVICES	2,390,765	4,417,926	7,185,978	8,702,498	3,353,817
21 - POLICE DEPARTMENT	42,057,888	50,293,372	54,432,225	56,947,267	55,781,016
22 - FIRE DEPARTMENT	19,887,996	21,728,430	24,401,324	26,421,603	27,222,554
31 - PUBLIC LIBRARY	4,383,726	4,405,703	4,493,261	4,951,839	5,257,974
32 - COMMUNITY SERVICES	25,542,398	30,023,575	30,247,283	28,171,185	30,325,854
42 - COMMUNITY DEVELOPMENT	3,201,636	3,622,964	4,587,492	5,931,959	4,674,394
45 - WATERFRONT & ECONOMIC DEV	17,511,964	20,834,670	23,225,217	20,346,769	19,538,507
51 - PUBLIC WORKS	34,438,833	37,041,558	40,884,748	40,628,023	38,059,154
80 - CAPITAL PROJECTS	20,397,553	20,539,625	25,315,868	84,511,624	-
GRAND TOTAL	193,147,453	220,765,409	242,559,060	307,230,985	211,987,494



Mayor and City Council

Mission Statement: The City of Redondo Beach is committed to providing the finest services to enhance the quality of life for those who live, work, visit and play in our community.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Mayor	1.00
Council Member	5.00
Executive Assistant to the City Manager	1.00
Total Personnel	7.00

Performance Measures

Functions

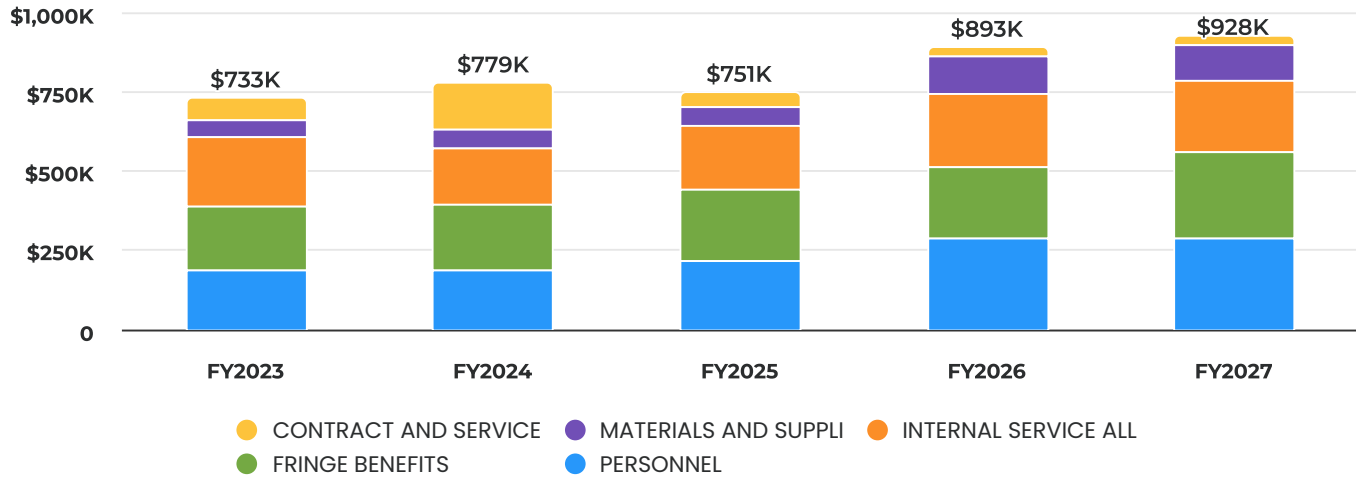
- **Core Function: Approve The City Budget and Adopt Five Year Capital Improvement Plan**
- **Core Function: Set City Policy and Strategic Plan Goals**
 - Conduct an annual workshop, to review and approve the City's Strategic Plan.
 - Provide leadership and direction to the City Manager
- **Core Function: Represent and Promote the Interests of the Community**
 - Participate in committee meetings of regional, state, and national organizations in which the City holds membership, ensuring the City stays informed about emerging issues and trends affecting local government.
 - Work with elected State and Federal legislators to advocate for local funding and governmental policy decisions that are consistent with the City's legislative action platform.
- **Core Function: Conduct Public Meetings**
 - Held approximately 38 regular and special public meetings annually to conduct public business
 - Held approximately 12 meetings of the Housing Authority, Parking Authority, Public Financing Authority, Community Financing Authority, and the Successor Agency to the Redevelopment Agency.
 - Presented approximately 150 public proclamations and commendations to community members and organizations.

FY 2026–27 Goals

- Lead the City's efforts on issues related to the future of the AES site
- Support advocacy efforts with State and Federal agencies to secure funding for priority City projects.
- Advance planning and coordination for the 2026 World Cup and LA28 Olympics to maximize community benefits and readiness.
- Establish a Council Subcommittee to explore and develop a comprehensive City Park and City Facility renaming policy.
- Adopt policies to attract new business and economic activity to the Artesia and Aviation Corridors.
- Continue collaboration with Los Angeles Air Force Base (LAAFB) and partner agencies on the development and operation of the Police Shooting Range.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	231,071	229,500	-0.68%
PART-TIME SALARIES	12,663	12,663	-
OVERTIME - SPECIAL EVENTS	35,383	43,883	24.02%
VAC / HOLIDAY CASHOUT (NON-PERS)	6,524	3,007	-53.91%
Total PERSONNEL	285,641	289,053	1.19%
FRINGE BENEFITS			
CAR ALLOWANCE	28,703	27,000	-5.93%
CELL PHONE ALLOWANCE	6,442	6,060	-5.93%
EXECUTIVE DEFERRED COMP	15,331	28,848	88.16%
FICA	24,588	18,252	-25.77%
LIFE INSURANCE	1,924	3,467	80.17%
MEDICAL INSURANCE	111,411	138,950	24.72%
MEDICARE	5,750	4,269	-25.76%
PSYCHOLOGICAL INSURANCE	37	35	-6.02%
PENSION (EMPLOYER SHARE)	19,500	18,361	-5.84%
PENSION (UNFUNDED LIABILITY)	-	10,120	-
PENSION (EMPLOYEE SHARE)	7,240	7,614	5.16%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER POST EMP BENEFITS (OPEB)	6,167	6,248	1.31%
UNEMPLOYMENT	1,063	624	-41.30%
Total FRINGE BENEFITS	228,158	269,848	18.27%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	2,500	2,500	-
SPECIAL DEPARMENTAL SUPPLIES	46,010	36,010	-21.73%
TRAINING / MEETINGS / CONFERENCES	66,064	66,064	-
MILEAGE REIMBURSEMENT	300	300	-
POSTAGE	1,500	1,500	-
MEMBERSHIPS / DUES	5,500	5,500	-
Total MATERIALS AND SUPPLI	121,874	111,874	-8.21%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	30,173	30,173	-
Total CONTRACT AND SERVICE	30,173	30,173	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	51,178	51,178	-
WORKERS COMPENSATION INSURANCE	1,787	1,787	0.02%
LIABILITY INSURANCE	35,031	35,031	-
BUILDING OCCUPANCY	44,492	44,492	-
MAJOR FACILITIES REPAIR	1,442	1,442	0.01%
CITY FACILITY SEWER FEE	255	255	-0.01%
OVERHEAD	92,529	92,529	-
Total INTERNAL SERVICE ALL	226,713	226,714	-
Total Expenditures	892,559	927,662	3.93%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	891,163	926,266	3.94%
HARBOR TIDELANDS	1,383	1,383	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
HARBOR UPLANDS	13	13	-1.74%
Total Expenditures	892,559	927,662	3.93%

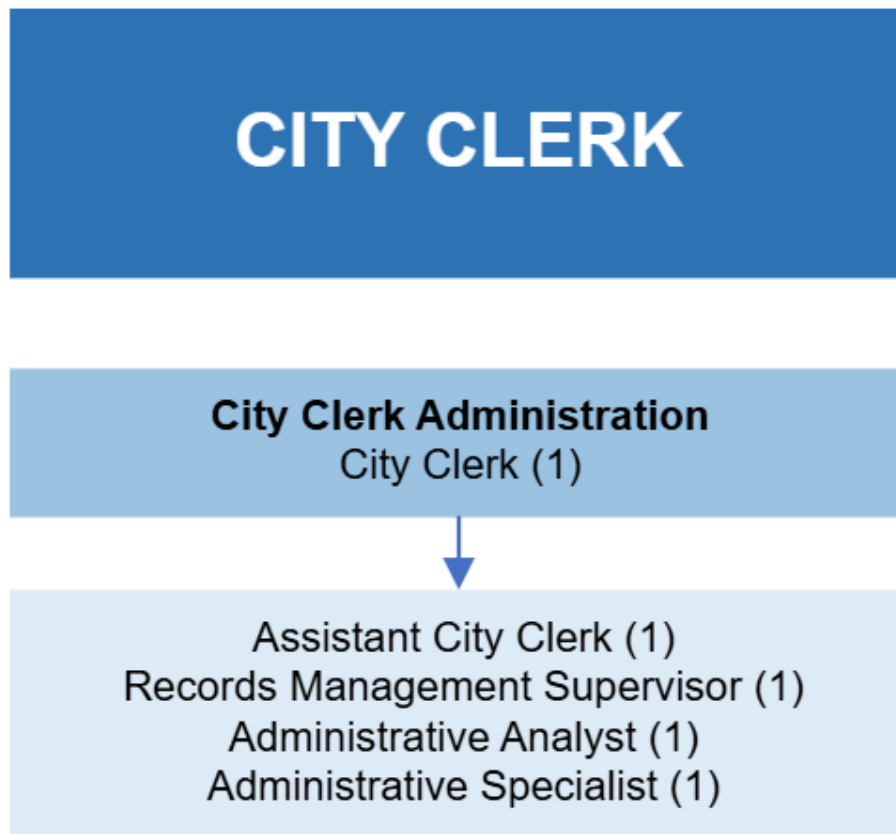


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City Clerk

Mission Statement: To advance the democratic process by enhancing accessibility to public records and fostering trust in local government. In partnership with the City Council, City departments, and the community, the City Clerks' Office aims to cultivate an environment that empowers and inspires individuals to exceed their own expectations and to act with integrity, fairness and courage.

Organizational Chart



Summary of Personnel

Position Title	Position Count
City Clerk	1.00
Chief Deputy City Clerk	1.00
Records Management Supervisor	1.00
Analyst	1.00
Administrative Coordinator	1.00
Total Personnel	5.00

Performance Measures

Functions

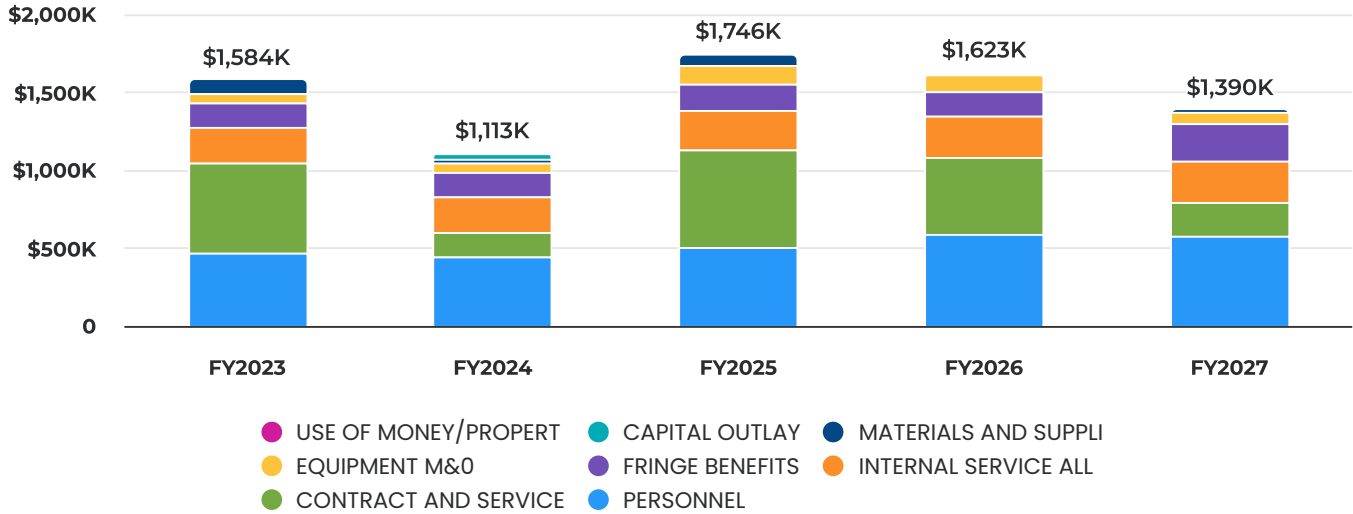
- **Core Function: Manage City Hall Public Documents**
 - Manage and coordinate 1,100 Public Records Requests (PRR) with 600 as complex PRR. Clarify, research, email searches, redactions, and communications with departments and requestors utilizing 3,072 of staff hours.
 - Process over 842 City Council agenda items and post City Council meetings.
 - Track and report over 143 Annual Conflict of Interest Form 700 and 50 Campaign Statements Form 460 in compliance with the Fair Political Practices Commission deadlines.
 - Review and maintain legislative history of over 2,595,521 documents through document imaging.
 - Process approximately 96 resolutions and 28 ordinances.
 - Provide contract management for over 1,852 contracts and 56 of E-recording.
 - Review over 11,990 invoices before payment, per Charter requirement.
 - Review, accept, and process 68 claims, 55 subpoenas, and 25 summons.
- **Core Function: Citywide Elections**
 - Prepare and administer a Standalone Ranked Choice Vote (RCV) Election for Councilmember District 3, and 5, City Clerk, City Treasurer and plurality vote for Unified School District, and Measures.
 - Mail All Mail Ballots to over 49,359 registered voters.
 - Update voter outreach plan and educate voters on RCV.

FY 2026–27 Goals

- Complete implementation of the new Agenda Management System for Council and Commission meetings by July 31, 2026.
- Implement new Public Records Solution by September 30, 2026.
- Review and make historical building permits accessible online by January 31, 2027.
- Review with and assist departments in digitizing records citywide by June 30, 2029.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	372,785	516,580	38.57%
PART-TIME SALARIES	192,000	42,000	-78.13%
OVERTIME	3,007	3,007	-
VAC / HOLIDAY CASHOUT (NON-PERS)	13,502	5,784	-57.16%
Total PERSONNEL	581,294	567,371	-2.40%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	4,500	-5.93%
OTHER PAY	-	9,078	-
CELL PHONE ALLOWANCE	702	660	-5.93%
FICA	27,337	31,361	14.72%
LIFE INSURANCE	538	1,802	235.14%
MEDICAL INSURANCE	50,463	84,450	67.35%
MEDICARE	6,393	7,334	14.71%
PSYCHOLOGICAL INSURANCE	16	25	56.64%
PENSION (EMPLOYER SHARE)	27,587	46,120	67.18%
PENSION (UNFUNDED LIABILITY)	-	25,420	-
PENSION (EMPLOYEE SHARE)	19,246	10,644	-44.69%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER POST EMP BENEFITS (OPEB)	12,863	17,555	36.48%
UNEMPLOYMENT	1,595	1,560	-2.17%
Total FRINGE BENEFITS	151,523	240,509	58.73%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	1,430	1,430	-
SPECIAL DEPARMENTAL SUPPLIES	1,250	1,250	-
TRAINING / MEETINGS / CONFERENCES	11,502	11,502	-
MILEAGE REIMBURSEMENT	200	200	-
POSTAGE	610	610	-
PUBLICATIONS / SUBSCRIPTIONS	940	940	-
MEMBERSHIPS / DUES	2,643	2,643	-
Total MATERIALS AND SUPPLI	18,575	18,575	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	105,276	77,276	-26.60%
MAINTENANCE / REPAIR	500	500	-
Total EQUIPMENT M&O	105,776	77,776	-26.47%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	501,418	221,418	-55.84%
Total CONTRACT AND SERVICE	501,418	221,418	-55.84%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	182,230	182,230	-
INFORMATION TECH EQUIP REPLACE	6,866	6,866	-
WORKERS COMPENSATION INSURANCE	4,618	4,618	-0.01%
LIABILITY INSURANCE	25,483	25,483	-
BUILDING OCCUPANCY	35,240	35,240	-
MAJOR FACILITIES REPAIR	1,142	1,142	-
CITY FACILITY SEWER FEE	138	138	-0.04%
OVERHEAD	8,318	8,318	-
Total INTERNAL SERVICE ALL	264,036	264,035	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	1,622,621	1,389,684	-14.36%

Expenditures by Fund

Expenditures by Fund

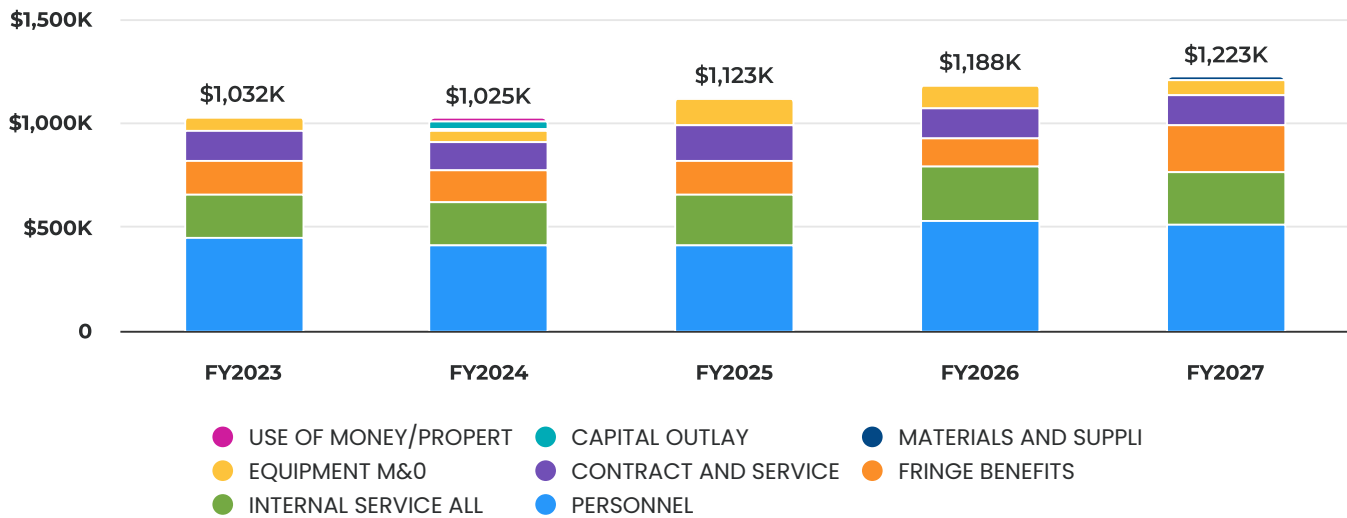
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,622,621	1,389,684	-14.36%
Total Expenditures	1,622,621	1,389,684	-14.36%

City Clerk – Administration

Purpose: To administer Council, City’s Agencies and Commissions agendas and minutes. Attend City Council, Commission and Task Force meetings. Administer the commission appointment process. Maintain the legislative history of the City, including the Charter and Municipal Code. Administer City staff’s conflict of interest filings and oaths, and provide support to departments. Provide general information and services to the public, assist citizens in reviewing public records, and assist with vendor bids. Maintain the City’s Records Retention Schedule and manage and operate an off-site records center where inactive City records are stored. Oversee and arrange for the destruction of confidential records.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	323,736	456,157	40.90%
PART-TIME SALARIES	192,000	42,000	-78.13%
OVERTIME	3,007	3,007	-
VAC / HOLIDAY	11,928	5,784	-51.51%
CASHOUT (NON-PERS)			
Total PERSONNEL	530,671	506,948	-4.47%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	4,500	-5.93%
OTHER PAY	-	9,078	-
CELL PHONE ALLOWANCE	702	660	-5.93%
FICA	24,199	28,469	17.65%
LIFE INSURANCE	482	1,698	251.99%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	50,463	84,450	67.35%
MEDICARE	5,659	6,658	17.65%
PSYCHOLOGICAL INSURANCE	13	23	72.93%
PENSION (EMPLOYER SHARE)	23,851	42,209	76.97%
PENSION (UNFUNDED LIABILITY)	-	23,264	-
PENSION (EMPLOYEE SHARE)	19,246	10,644	-44.69%
OTHER POST EMP BENEFITS (OPEB)	11,487	16,066	39.87%
UNEMPLOYMENT	1,329	1,404	5.66%
Total FRINGE BENEFITS	142,215	229,123	61.11%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	1,130	1,130	-
TRAINING / MEETINGS / CONFERENCES	7,502	7,502	-
MILEAGE REIMBURSEMENT	200	200	-
POSTAGE	360	360	-
PUBLICATIONS / SUBSCRIPTIONS	490	490	-
MEMBERSHIPS / DUES	2,518	2,518	-
Total MATERIALS AND SUPPLI	12,200	12,200	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	105,276	77,276	-26.60%
MAINTENANCE / REPAIR	500	500	-
Total EQUIPMENT M&O	105,776	77,776	-26.47%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	141,468	141,468	-
Total CONTRACT AND SERVICE	141,468	141,468	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	182,230	182,230	-
INFORMATION TECH EQUIP REPLACE	6,866	6,866	-
WORKERS COMPENSATION INSURANCE	4,379	4,379	-0.01%
LIABILITY INSURANCE	25,483	25,483	-
BUILDING OCCUPANCY	35,240	35,240	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MAJOR FACILITIES REPAIR	1,142	1,142	-
CITY FACILITY SEWER FEE	138	138	-0.04%
Total INTERNAL SERVICE ALL	255,479	255,478	-
Total Expenditures	1,187,808	1,222,993	2.96%

Expenditures by Fund

Expenditures by Fund

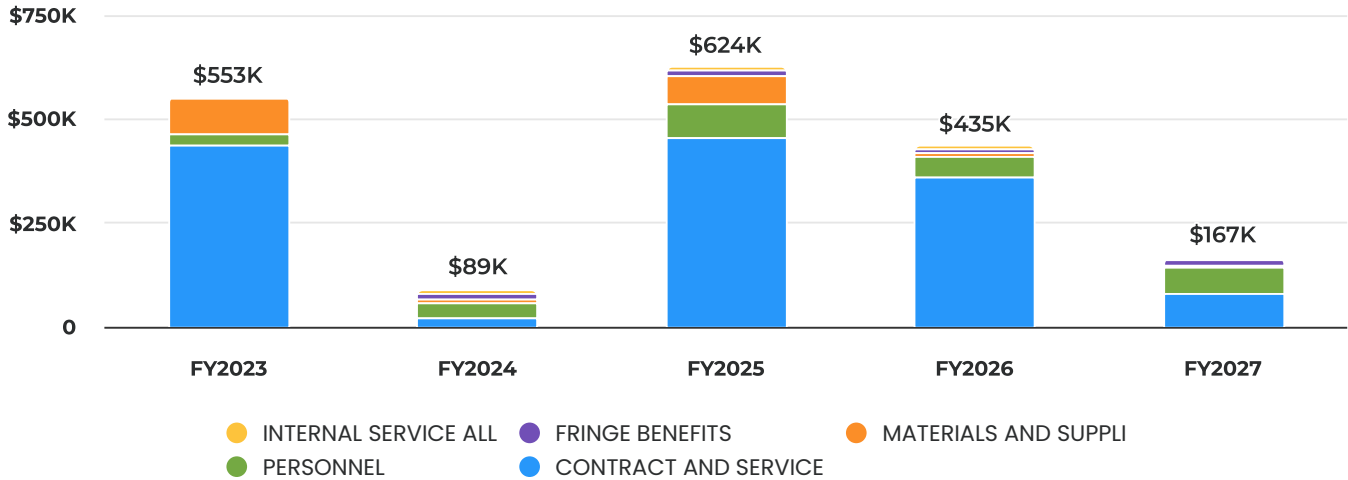
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,187,808	1,222,993	2.96%
Total Expenditures	1,187,808	1,222,993	2.96%

City Clerk – Elections

Purpose: To administer the City’s elections including: the nomination process for candidates; processing of initiative/referendum petitions; Council-sponsored ballot measures; election day voting; special and run off elections; maintain regulations and forms under the State’s Political Reform Act; campaign statement filings, and elected official and appointed commissioner conflict of interest statement filings.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	49,049	60,423	23.19%
VAC / HOLIDAY CASHOUT (NON-PERS)	1,574	-	-100.00%
Total PERSONNEL	50,623	60,423	19.36%
FRINGE BENEFITS			
FICA	3,139	2,892	-7.86%
LIFE INSURANCE	55	104	88.13%
MEDICARE	734	676	-7.91%
PSYCHOLOGICAL INSURANCE	3	2	-24.81%
PENSION (EMPLOYER SHARE)	3,735	3,911	4.70%
PENSION (UNFUNDED LIABILITY)	-	2,156	-
OTHER POST EMP BENEFITS (OPEB)	1,376	1,489	8.18%
UNEMPLOYMENT	266	156	-41.30%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total FRINGE BENEFITS	9,308	11,386	22.32%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	300	300	-
SPECIAL DEPARMENTAL SUPPLIES	1,250	1,250	-
TRAINING / MEETINGS / CONFERENCES	4,000	4,000	-
POSTAGE	250	250	-
PUBLICATIONS/ SUBSCRIPTIONS	450	450	-
MEMBERSHIPS / DUES	125	125	-
Total MATERIALS AND SUPPLI	6,375	6,375	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	359,950	79,950	-77.79%
Total CONTRACT AND SERVICE	359,950	79,950	-77.79%
INTERNAL SERVICE ALL			
WORKERS COMPENSATION INSURANCE	239	239	-
OVERHEAD	8,318	8,318	-
Total INTERNAL SERVICE ALL	8,557	8,557	-
Total Expenditures	434,813	166,691	-61.66%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	434,813	166,691	-61.66%
Total Expenditures	434,813	166,691	-61.66%



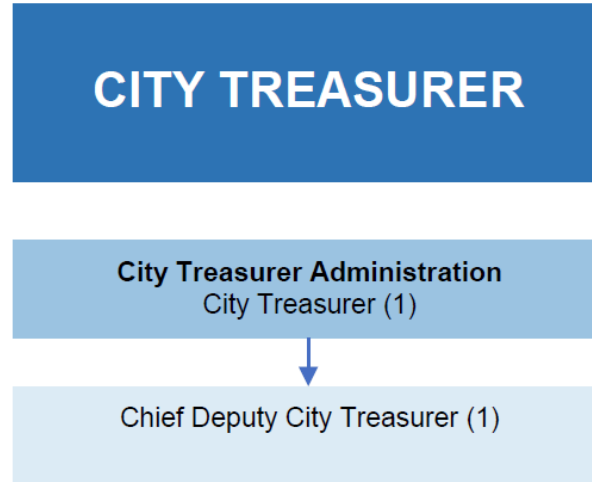


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City Treasurer

Mission Statement: The City Treasurer’s department is dedicated to providing the highest quality municipal treasury services at the lowest cost, delivered in a professional, responsive, and friendly manner, promoting citizen trust by increasing organizational effectiveness, efficiency, and fiscal responsibility, while improving the City’s financial viability and expanding economic opportunities.

Organizational Chart



Summary of Personnel

Position Title	Position Count
City Treasurer	1.00
Chief Deputy City Treasurer	1.00
Total Personnel	2.00

Performance Measures

Functions

- **Core Function: Maintain Responsibility for Custody and Investment Management of City Funds**
 - Implement investment advisory services
 - Conduct strategic and operational cash flow forecasting
 - Perform an annual review of Investment Policies
 - Administer all activities in compliance with City Charter and State Law
 - Prepare and submit required reporting as defined by State Law and City Charter
 - Coordinate with City departments on debt issuance and compliance

- **Core Function: Record Keeping and Review of Major Tax Based Operating Revenue Sources**
 - Provide internal operational support to Financial Services
 - Engage professional consulting services where needed for revenue enhancement and recovery
 - Coordinate with City departments on potential new and existing revenue implementation
 - Provide professional advice and fulfill fiduciary responsibilities of City Treasurer role

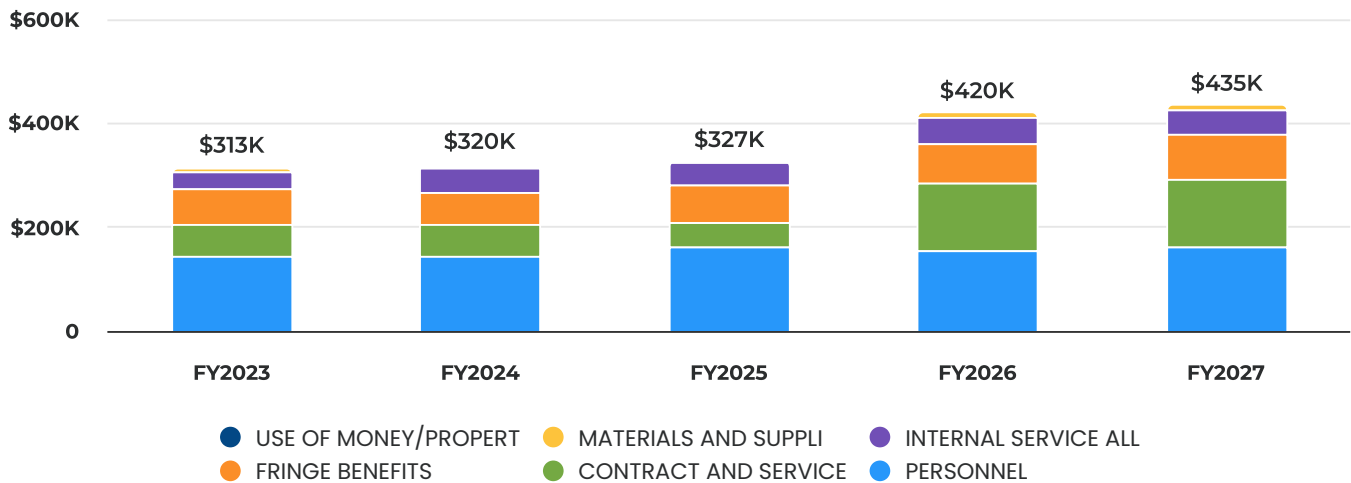
- **Core Function: Manage Professional and Consulting Services for the Department**
 - Professional services contracting include, as needed services for revenue recovery, banking, investment advisory, or other tax-based needs

FY 2026–27 Goals

- Assist in coordinating Measure FP Financing
- Assist in advancing Transient Occupancy Tax and Utility Users Tax initiatives

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	147,905	162,388	9.79%
VAC / HOLIDAY CASHOUT (NON-PERS)	6,899	-	-100.00%
Total PERSONNEL	154,804	162,388	4.90%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	7,800	63.05%
CELL PHONE ALLOWANCE	702	660	-5.93%
FICA	12,114	10,038	-17.14%
LIFE INSURANCE	540	850	57.54%
MEDICAL INSURANCE	36,045	35,625	-1.16%
MEDICARE	2,833	2,347	-17.16%
PSYCHOLOGICAL INSURANCE	11	10	-6.02%
PENSION (EMPLOYER SHARE)	15,267	15,718	2.95%
PENSION (UNFUNDED LIABILITY)	-	6,822	-
OTHER POST EMP BENEFITS (OPEB)	5,445	5,982	9.86%
UNEMPLOYMENT	1,063	624	-41.30%
Total FRINGE BENEFITS	78,803	86,476	9.74%
MATERIALS AND SUPPLI			
TRAINING / MEETINGS / CONFERENCES	9,350	9,350	-
MILEAGE REIMBURSEMENT	250	250	-
PUBLICATIONS/ SUBSCRIPTIONS	500	500	-
Total MATERIALS AND SUPPLI	10,100	10,100	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	127,451	127,451	-
Total CONTRACT AND SERVICE	127,451	127,451	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	32,569	32,569	-
INFORMATION TECH EQUIP REPLACE	1,191	1,191	-0.01%
WORKERS COMPENSATION INSURANCE	1,536	1,536	0.01%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
LIABILITY INSURANCE	5,741	5,741	0.01%
BUILDING OCCUPANCY	7,274	7,274	-
MAJOR FACILITIES REPAIR	235	235	-0.13%
CITY FACILITY SEWER FEE	63	63	-0.10%
Total INTERNAL SERVICE ALL	48,609	48,609	-
Total Expenditures	419,768	435,024	3.63%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	419,768	435,024	3.63%
Total Expenditures	419,768	435,024	3.63%

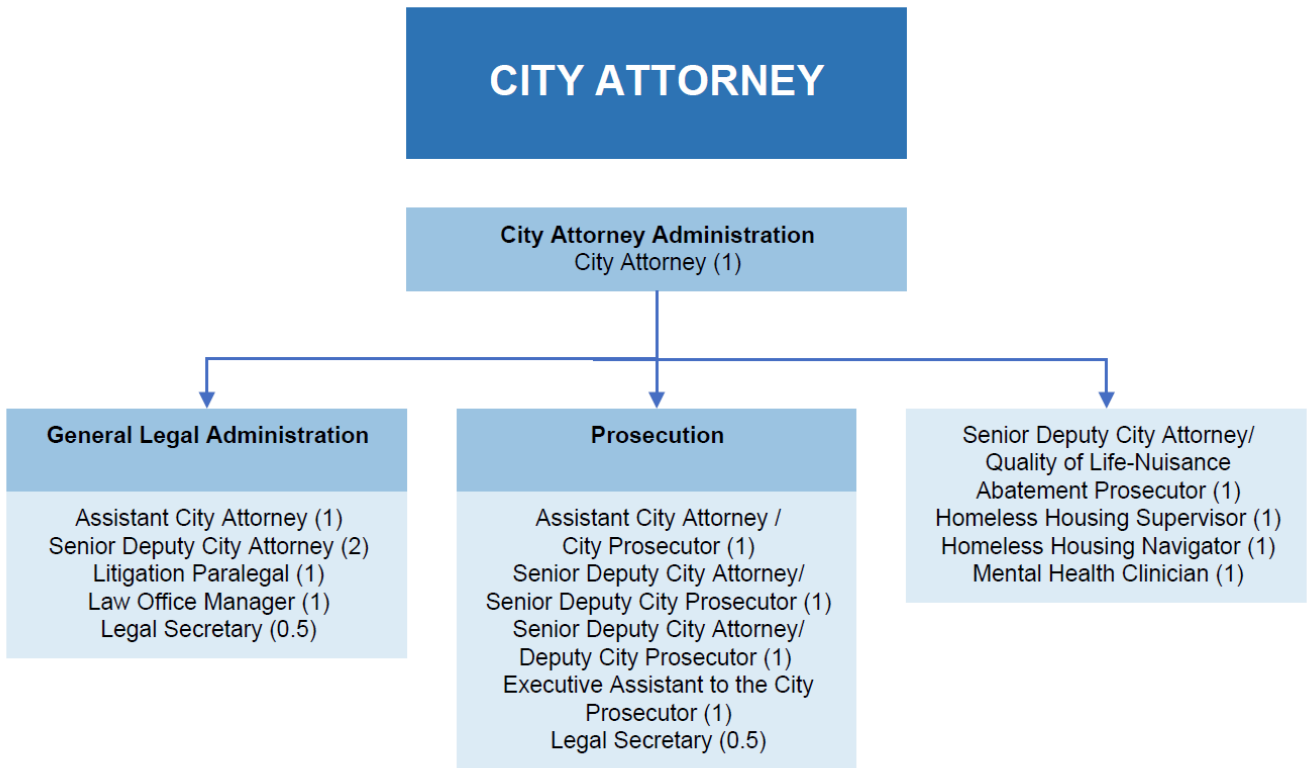


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City Attorney

Mission Statement: To protect the public's interest, uphold the law, and promote the public's safety through close collaboration with law enforcement to prosecute criminal activity within the City's jurisdiction. The City Attorney's Office is committed to providing comprehensive, professional, and cost-efficient legal counsel and representation for the City, with a strong focus on preventing civil litigation whenever possible.

Organizational Chart



Summary of Personnel

Position Title	Position Count
General Legal Administration	
City Attorney	1.00
Assistant City Attorney	1.00
Senior Deputy City Attorney	2.00
Senior Deputy City Attorney/Quality of Life-Nuisance Abatement Prosecutor	0.50
Litigation Paralegal	1.00
Law Office Manager	1.00
Homeless Housing Supervisor	1.00
Homeless Housing Navigator	1.00
Legal Secretary	0.50
Mental Health Clinician	1.00
General Legal Personnel Total	10.00
Prosecution	
Assistant City Attorney/City Prosecutor	1.00
Senior Deputy City Attorney/Senior Deputy City Prosecutor	1.00
Senior Deputy City Attorney/Deputy City Prosecutor	1.00
Senior Deputy City Attorney/Quality of Life-Nuisance Abatement Prosecutor	0.50
Executive Assistant to the City Prosecutor	1.00
Legal Secretary	0.50
Prosecution Total	5.00
Total Personnel	15.00

Performance Measures

Functions

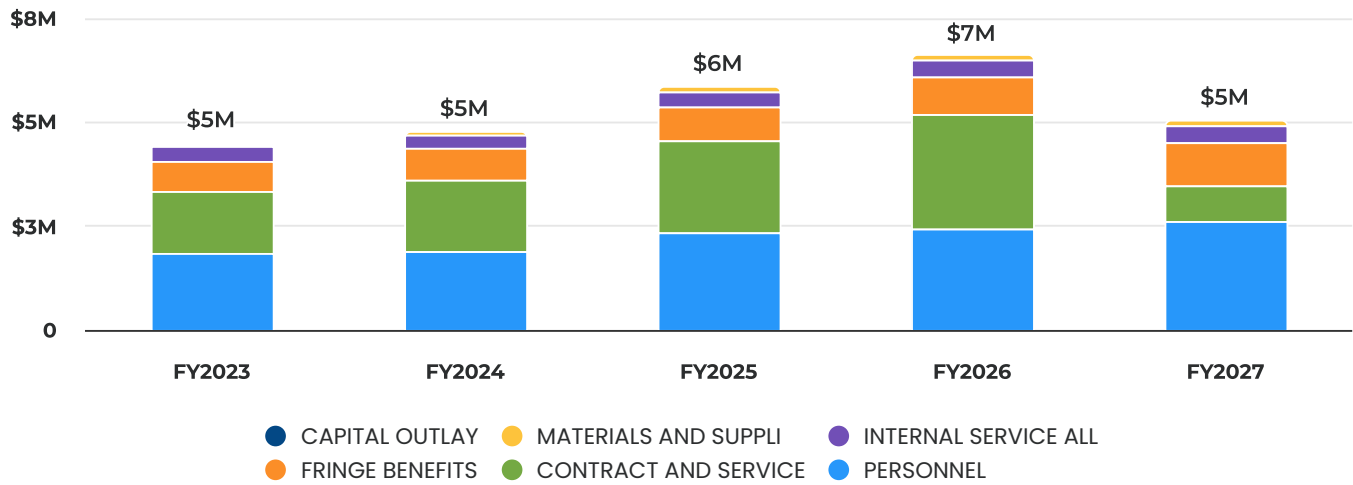
- **Core Function: Represent and Advise the City Council and City Employees**
 - Advised in all matters of law pertaining to the respective offices/duties.
 - Appeared for the City and any City officer, employee or former City officer or employee, in any and all actions or proceedings in which the City or such officer or employee, in or by reason of their official capacity is concerned or is a party.
- **Core Function: Approve all Legal Documents as to Form**
 - Approved as to form of all bonds given to, and all contracts made by the City.
 - Prepared any and all proposed ordinances or resolutions for the City and amendments thereto.
- **Core Function: Prosecute Misdemeanor Offenses in the City**
 - Reviewed complaints arising from incidents, seeking misdemeanor filings to determine if a criminal complaint is justified.
 - Prosecuted all criminal cases arising from misdemeanor violations of State law, City Charter, and City ordinances

FY 2026–27 Goals

- Complete approximately 500 staff requests for legal review by June 30, 2027, including but not limited to the following matters: contracts, memoranda of understanding, deeds, easements, settlement agreements, non-disclosure agreements, consents to assignments, estoppel certificates, licenses, leases, legal research, legal opinions, legislation review, financial models regarding liability cases, public works construction bidding, user fee schedules, budget modifications, contract awards, grants, ordinances, resolutions, investment policies, and Public Record Act requests.
- Provide legal training to City staff as needed.
- Oversee and continue the Enhanced Response to Homelessness Program, including the Alternative Crisis Response teams for mental health.
- Handle prosecution of misdemeanor crimes in Redondo Beach and Hermosa Beach through June 30, 2027.
- Provide training to the Hermosa Beach police department personnel regarding report writing and evidence gathering through June 30, 2027.
- Teach a segment at each Citizen's Academy conducted up to June 2027 for Redondo Beach and Hermosa Beach.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	2,202,765	2,511,803	14.03%
PART-TIME SALARIES	33,586	33,586	-
OVERTIME	26,600	26,600	-
VAC / HOLIDAY CASHOUT (NON-PERS)	95,768	22,451	-76.56%
PERSONNEL ADJUSTMENTS	80,954	-	-100.00%
Total PERSONNEL	2,439,673	2,594,440	6.34%
FRINGE BENEFITS			
CAR ALLOWANCE	23,919	22,500	-5.93%
OTHER PAY	57,078	45,121	-20.95%
CELL PHONE ALLOWANCE	4,401	4,140	-5.93%
FICA	146,783	134,620	-8.29%
LIFE INSURANCE	2,487	5,383	116.46%
MEDICAL INSURANCE	248,676	296,155	19.09%
MEDICARE	34,328	37,557	9.41%
PSYCHOLOGICAL INSURANCE	64	70	9.65%
PENSION (EMPLOYER SHARE)	218,623	231,475	5.88%
PENSION (UNFUNDED LIABILITY)	-	125,614	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (EMPLOYEE SHARE)	76,031	59,265	-22.05%
OTHER POST EMP BENEFITS (OPEB)	81,102	90,718	11.86%
UNEMPLOYMENT	6,378	4,368	-31.52%
Total FRINGE BENEFITS	899,872	1,056,986	17.46%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	4,450	4,450	-
SPECIAL DEPARMENTAL SUPPLIES	48,370	48,370	-
TRAINING / MEETINGS / CONFERENCES	16,097	16,097	-
MILEAGE REIMBURSEMENT	200	200	-
POSTAGE	1,340	1,340	-
PUBLICATIONS / SUBSCRIPTIONS	60,420	60,420	-
MEMBERSHIPS / DUES	9,480	9,480	-
Total MATERIALS AND SUPPLI	140,357	140,357	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	1,384,376	179,300	-87.05%
ATTORNEY FEES	1,348,354	669,514	-50.35%
DONATION EXPENDITURES	3,000	-	-100.00%
Total CONTRACT AND SERVICE	2,735,730	848,814	-68.97%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	5,067	5,067	0.01%
INFORMATION TECH EQUIP MAINT	123,181	123,181	-
INFORMATION TECH EQUIP REPLACE	1,144	1,144	-
WORKERS COMPENSATION INSURANCE	20,549	20,549	-
LIABILITY INSURANCE	21,639	21,639	-
BUILDING OCCUPANCY	27,190	27,190	-
MAJOR FACILITIES REPAIR	880	880	-0.04%
CITY FACILITY SEWER FEE	270	270	0.09%
OVERHEAD	213,537	213,537	-
Total INTERNAL SERVICE ALL	413,456	413,457	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	6,629,089	5,054,054	-23.76%

Expenditures by Fund

Expenditures by Fund

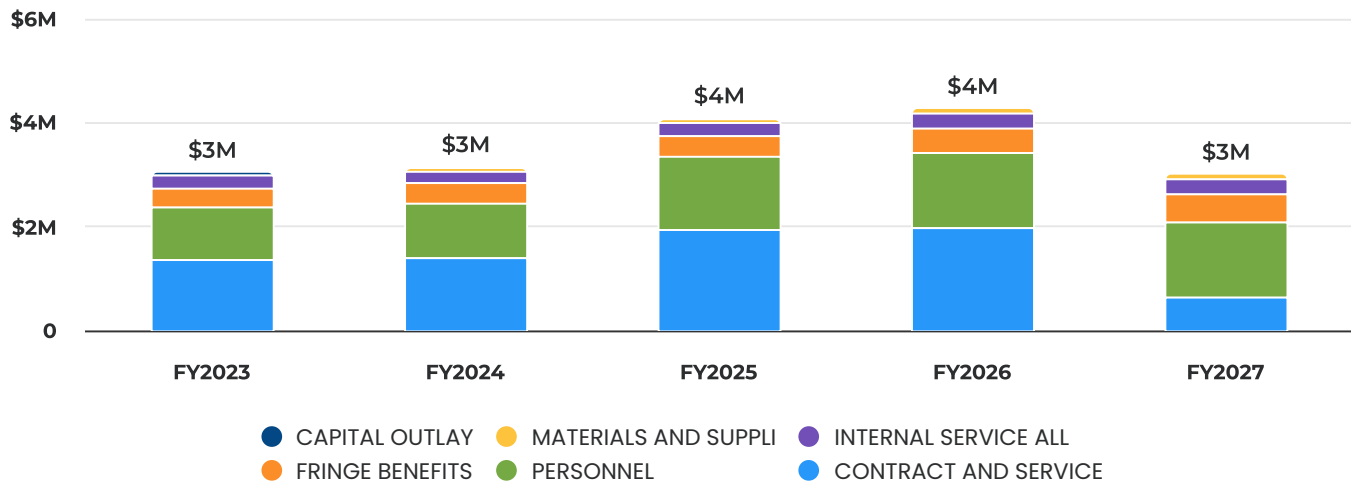
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	5,021,620	4,761,302	-5.18%
OTHER INTER GOVERNMENTAL GRANT	1,005,076	-	-100.00%
HARBOR TIDELANDS	192,333	116,317	-39.52%
HARBOR UPLANDS	329,106	176,435	-46.39%
LOW MOD INCOME HOUSING ASSET	80,954	-	-100.00%
Total Expenditures	6,629,089	5,054,054	-23.76%

City Attorney – General Legal

Purpose: The City Attorney’s Office is available to keep the City Council and City Manager fully informed as to the legal options available to them in their decision making process, as well as to assist departments with legal document review and advice. The City Attorney’s Office continues to focus on identifying and reducing liability risk through a cooperative effort of City Attorney staff and Risk Management staff, as well as to represent the City with most qualified and cost efficient legal counsel, both in and out of court settings.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,329,094	1,411,141	6.17%
VAC / HOLIDAY CASHOUT (NON-PERS)	54,163	14,403	-73.41%
PERSONNEL ADJUSTMENTS	80,954	-	-100.00%
Total PERSONNEL	1,464,210	1,425,544	-2.64%
FRINGE BENEFITS			
CAR ALLOWANCE	14,352	13,500	-5.93%
CELL PHONE ALLOWANCE	2,296	2,160	-5.93%
FICA	78,568	71,756	-8.67%
LIFE INSURANCE	1,431	2,688	87.86%
MEDICAL INSURANCE	129,270	156,325	20.93%
MEDICARE	18,375	20,930	13.91%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	37	38	2.04%
PENSION (EMPLOYER SHARE)	136,227	135,199	-0.75%
PENSION (UNFUNDED LIABILITY)	-	72,843	-
PENSION (EMPLOYEE SHARE)	35,860	34,530	-3.71%
OTHER POST EMP BENEFITS (OPEB)	48,932	51,463	5.17%
UNEMPLOYMENT	3,721	2,327	-37.46%
Total FRINGE BENEFITS	469,068	563,759	20.19%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	3,000	3,000	-
SPECIAL DEPARMENTAL SUPPLIES	44,170	44,170	-
TRAINING / MEETINGS / CONFERENCES	10,745	10,745	-
MILEAGE REIMBURSEMENT	50	50	-
POSTAGE	840	840	-
PUBLICATIONS / SUBSCRIPTIONS	23,660	23,660	-
MEMBERSHIPS / DUES	5,200	5,200	-
Total MATERIALS AND SUPPLI	87,665	87,665	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	639,273	4,200	-99.34%
ATTORNEY FEES	1,323,354	644,514	-51.30%
DONATION EXPENDITURES	3,000	-	-100.00%
Total CONTRACT AND SERVICE	1,965,627	648,714	-67.00%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	5,067	5,067	0.01%
INFORMATION TECH EQUIP MAINT	74,942	74,942	-
INFORMATION TECH EQUIP REPLACE	1,144	1,144	-
WORKERS COMPENSATION INSURANCE	12,747	12,747	-
LIABILITY INSURANCE	21,639	21,639	-
BUILDING OCCUPANCY	27,190	27,190	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MAJOR FACILITIES REPAIR	880	880	-0.04%
CITY FACILITY SEWER FEE	270	270	0.09%
OVERHEAD	145,220	145,221	-
Total INTERNAL SERVICE ALL	289,098	289,100	-
Total Expenditures	4,275,668	3,014,782	-29.49%

Expenditures by Fund

Expenditures by Fund

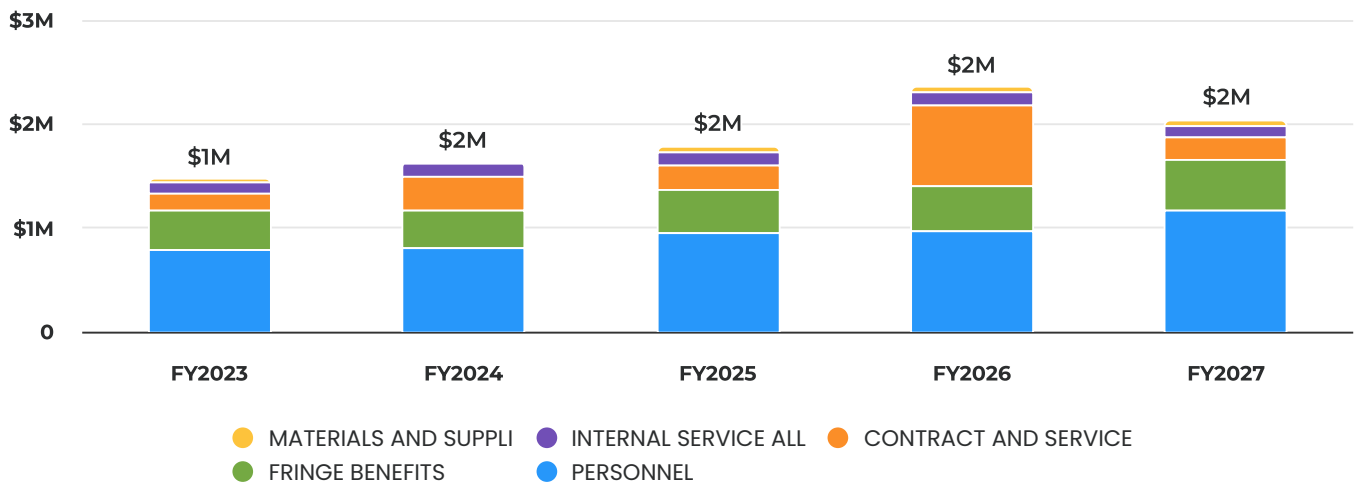
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	3,238,202	2,722,030	-15.94%
OTHER INTER GOVERNMENTAL GRANT	435,073	-	-100.00%
HARBOR TIDELANDS	192,333	116,317	-39.52%
HARBOR UPLANDS	329,106	176,435	-46.39%
LOW MOD INCOME HOUSING ASSET	80,954	-	-100.00%
Total Expenditures	4,275,668	3,014,782	-29.49%

City Attorney – Prosecution

Purpose: The Prosecution Division of the City Attorney’s Office prosecutes all legal actions filed as misdemeanor violations of State and local law; consults with City Officials and department heads on matters having legal implications in criminal prosecution; serves as a legal resource for a variety of Boards and Commissions; and participates in a variety of City committees, study groups and, task forces. The Prosecution Division advocates aggressively on behalf of the people of the State of California while recognizing a prosecutor’s special professional responsibilities and acting with integrity, with ethics, and within the applicable professional rules of conduct. The Prosecution Division also works diligently with other law enforcement agencies to design and implement new programs that actively and creatively suppress both criminal conduct and the causative factors of crime. Major program efforts include the Identity Theft Investigation/Prosecution Team, enhanced monitoring of and collection of required DNA samples from registered sex offenders and improving Hometown Security.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	873,671	1,100,662	25.98%
PART-TIME SALARIES	33,586	33,586	-
OVERTIME	26,600	26,600	-
VAC / HOLIDAY	41,606	8,048	-80.66%
CASHOUT (NON-PERS)			
Total PERSONNEL	975,463	1,168,896	19.83%
FRINGE BENEFITS			
CAR ALLOWANCE	9,568	9,000	-5.93%
OTHER PAY	57,078	45,121	-20.95%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CELL PHONE ALLOWANCE	2,105	1,980	-5.93%
FICA	68,216	62,864	-7.85%
LIFE INSURANCE	1,056	2,695	155.20%
MEDICAL INSURANCE	119,407	139,830	17.10%
MEDICARE	15,954	16,627	4.22%
PSYCHOLOGICAL INSURANCE	27	32	20.30%
PENSION (EMPLOYER SHARE)	82,396	96,276	16.85%
PENSION (UNFUNDED LIABILITY)	-	52,771	-
PENSION (EMPLOYEE SHARE)	40,172	24,735	-38.43%
OTHER POST EMP BENEFITS (OPEB)	32,170	39,255	22.02%
UNEMPLOYMENT	2,658	2,041	-23.20%
Total FRINGE BENEFITS	430,805	493,227	14.49%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	1,450	1,450	-
SPECIAL DEPARTMENTAL SUPPLIES	4,200	4,200	-
TRAINING / MEETINGS / CONFERENCES	5,352	5,352	-
MILEAGE REIMBURSEMENT	150	150	-
POSTAGE	500	500	-
PUBLICATIONS / SUBSCRIPTIONS	36,760	36,760	-
MEMBERSHIPS / DUES	4,280	4,280	-
Total MATERIALS AND SUPPLI	52,692	52,692	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	745,103	175,100	-76.50%
ATTORNEY FEES	25,000	25,000	-
Total CONTRACT AND SERVICE	770,103	200,100	-74.02%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	48,239	48,239	-
WORKERS COMPENSATION INSURANCE	7,802	7,802	-
OVERHEAD	68,316	68,316	-
Total INTERNAL SERVICE ALL	124,358	124,357	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	2,353,421	2,039,272	-13.35%

Expenditures by Fund

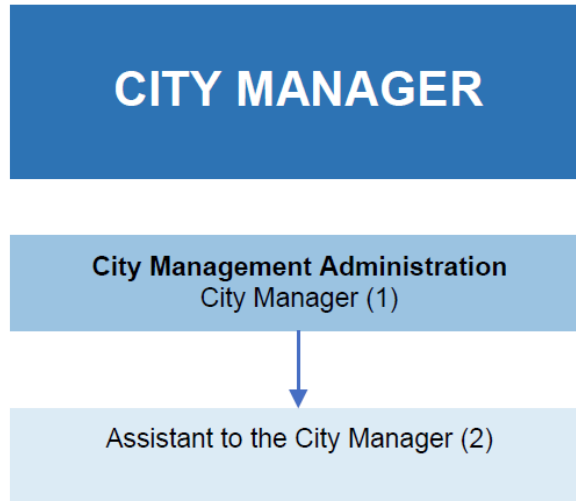
Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,783,418	2,039,272	14.35%
OTHER INTER GOVERNMENTAL GRANT	570,003	-	-100.00%
Total Expenditures	2,353,421	2,039,272	-13.35%

City Manager

Mission Statement: To implement and administer policies and programs adopted by the City Council and oversee the management of City services and operations.

Organizational Chart



Summary of Personnel

Position Title	Position Count
City Manager	1.00
Assistant to the City Manager	2.00
Total Personnel	3.00

Performance Measures

Functions

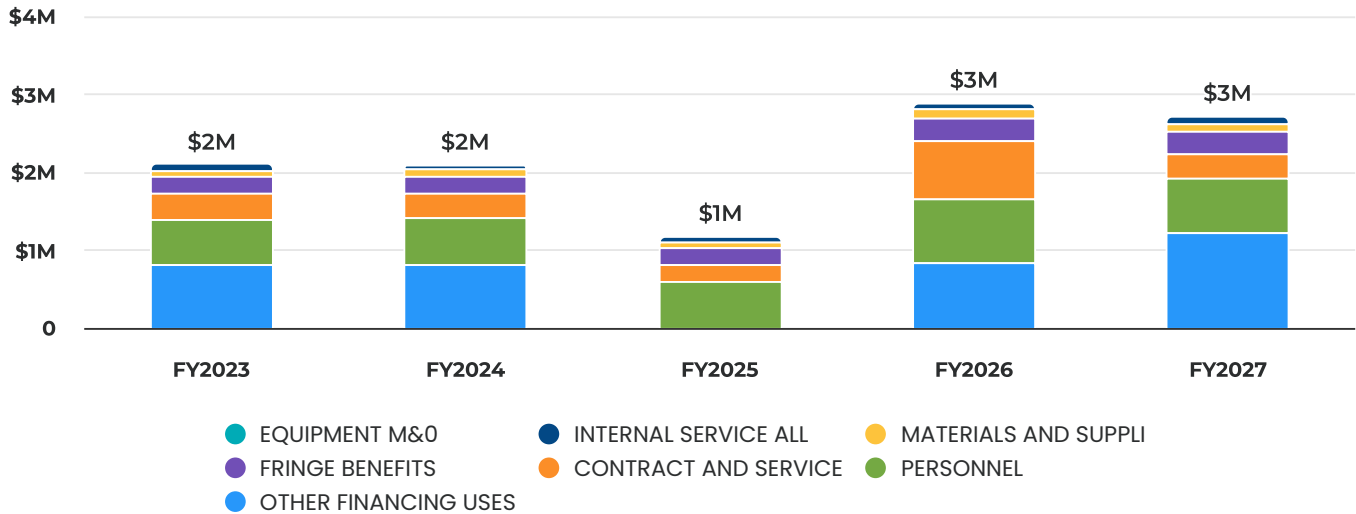
- **Core Function: Manage City Operations and Organizational Leadership**
 - Oversee day-to-day city functions, lead the workforce, and ensure departments operate effectively and in alignment with City Council direction.
- **Core Function: Develop and Administer the City Budget**
 - Prepare and submit the City's annual Operating Budget and Five-Year Capital Improvement Plan to the City Council.
 - Manage the City's finances and the implementation of approved budget actions.
- **Core Function: Lead Strategic Planning and Implementation**
 - Facilitate the City's strategic planning process and timely completion of goals.
- **Core Function: Oversee the City's Communication Platforms and Internal Communications**
 - Manage the City's communication platforms and public messaging to strengthen transparency and community outreach.
 - Effectively communicate with employees and consistently share the City Council's policy priorities, current events, and Strategic Plan goals and objectives.
 - Maintain the City's Legislative Action Platform and align all state and federal advocacy efforts with City goals.

FY 2026–27 Goals

- Manage implementation of Measure FP, including planning and delivery of new Police and Fire facilities.
- Support City Council-directed legislative and grant-funding advocacy, providing staff coordination and research.
- Enhance citywide communication, expanding the use of the website and social media to promote events and public information.
- Coordinate with World Cup 2026 and LA28 organizers to plan and host events within the City.
- Work with the Mayor and City Attorney to update the City's Code of Conduct for the Council, Boards, and Commissions.
- Pursue 2026 Defense Community Infrastructure Program (DCIP) funding for the Police Shooting Range.
- Implement an enhanced City RFP process to improve transparency and competitiveness.
- Prepare a Request for Information to engage local businesses on potential logo use and associated costs for marketing and production.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	720,367	717,503	-0.40%
PART-TIME SALARIES	72,800	-	-100.00%
VAC / HOLIDAY CASHOUT (NON-PERS)	27,569	-	-100.00%
Total PERSONNEL	820,735	717,503	-12.58%
FRINGE BENEFITS			
CAR ALLOWANCE	11,162	10,500	-5.93%
CELL PHONE ALLOWANCE	1,403	1,320	-5.93%
FICA	52,161	35,008	-32.88%
LIFE INSURANCE	812	989	21.77%
MEDICAL INSURANCE	83,012	84,175	1.40%
MEDICARE	12,199	10,475	-14.13%
PSYCHOLOGICAL INSURANCE	16	15	-6.02%
PENSION (EMPLOYER SHARE)	73,191	69,394	-5.19%
PENSION (UNFUNDED LIABILITY)	-	38,247	-
PENSION (EMPLOYEE SHARE)	24,739	24,304	-1.76%
OTHER POST EMP BENEFITS (OPEB)	26,521	26,416	-0.40%
UNEMPLOYMENT	1,595	936	-41.30%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total FRINGE BENEFITS	286,812	301,779	5.22%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	3,300	2,300	-30.30%
SPECIAL DEPARMENTAL SUPPLIES	2,000	2,000	-
TRAINING / MEETINGS / CONFERENCES	32,221	18,221	-43.45%
MILEAGE REIMBURSEMENT	250	250	-
POSTAGE	1,000	1,000	-
PUBLICATIONS/ SUBSCRIPTIONS	2,050	2,050	-
MEMBERSHIPS / DUES	67,891	67,891	-
Total MATERIALS AND SUPPLI	108,712	93,712	-13.80%
EQUIPMENT M&O			
MAINTENANCE/ REPAIR	2,500	2,500	-
Total EQUIPMENT M&O	2,500	2,500	-
CONTRACT AND SERVICE			
ADVERTISING/ PROMOTIONS	7,000	2,000	-71.43%
CONTRACTS/ PROFESSIONAL SERVICE	516,969	82,219	-84.10%
PRINCIPAL PAYMENTS	217,891	217,891	-
Total CONTRACT AND SERVICE	741,860	302,110	-59.28%
OTHER FINANCING USES			
TRANSFERS OUT	839,921	1,206,687	43.67%
Total OTHER FINANCING USES	839,921	1,206,687	43.67%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	25,985	25,985	-
WORKERS COMPENSATION INSURANCE	6,544	6,544	-
LIABILITY INSURANCE	23,941	23,941	-
BUILDING OCCUPANCY	30,509	30,509	-
MAJOR FACILITIES REPAIR	988	988	-0.03%
CITY FACILITY SEWER FEE	127	127	0.32%
Total INTERNAL SERVICE ALL	88,094	88,094	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	2,888,634	2,712,385	-6.10%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,830,822	1,287,807	-29.66%
REDEV OBLIGATION RETIREMENT	1,057,812	1,424,578	34.67%
Total Expenditures	2,888,634	2,712,385	-6.10%

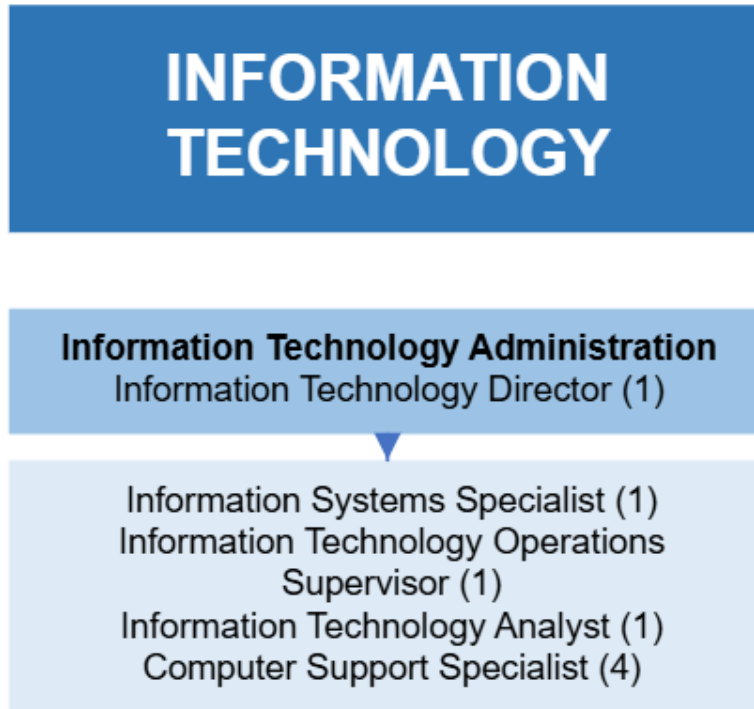


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Information Technology

Mission Statement: To support City-Wide operations through partnership, innovation, and operational excellence. The Information Technology Department aims to enable people, processes, and technology to work seamlessly together to serve the community.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Information Technology Director	1.00
Information Systems Specialist	1.00
Information Technology Analyst	1.00
Computer Support Specialist	4.00
Information Technology Operations Supervisor	1.00
Total Personnel	8.00

Performance Measures

Functions

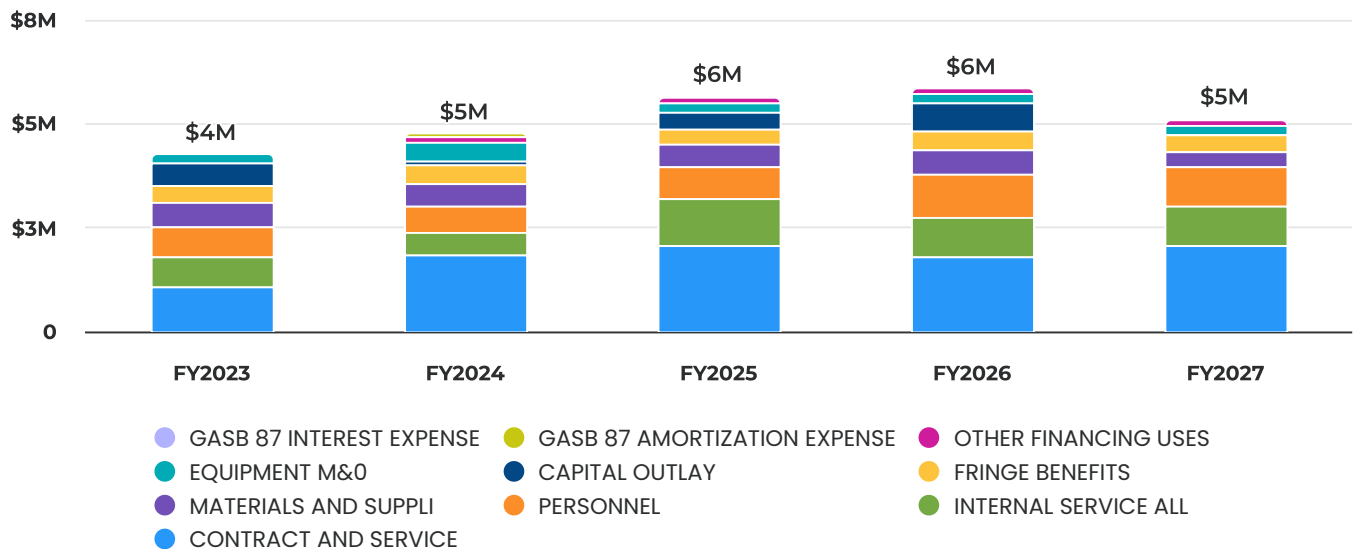
- **Core Function: Maintain Citywide Technology Infrastructure**
 - Supports 500+ users, 65+ servers, 130+ wireless access points and 18 facilities citywide.
 - Maintains network, cloud and on-prem systems supporting all City departments and public safety operations
 - Manages 150+ enterprise applications and integrations including CAD, ERP and public safety systems
- **Core Function: Deliver Enterprise Systems and Business Applications**
 - Administers key enterprise platforms including Tyler ERP, Laserfiche ECM, M365 and Comcate CRM
 - Supports 40–50 active departmental technology projects annually
 - Manages City website, digital services and AI chatbot platforms
- **Core Function: Cybersecurity and Risk Management**
 - Maintains cybersecurity tools including SOC monitoring, endpoint protection, email security and firewalls
 - Oversees security patching across 450+ workstations and 70+ servers
 - Administers cybersecurity training and incident response program
- **Core Function: Data Management and Continuity of Operations**
 - Manages cloud and on-premise backups for critical systems including ERP and records systems
 - Supports disaster recovery and business continuity operations
 - Maintains secure data storage and retention practices
- **Core Function: Telecommunications and Mobility**
 - Supports 500+ phones, 150+ mobile devices and VoIP systems
 - Maintains 35+ circuits and legacy telecom infrastructure
 - Performs ~30 monthly adds/moves/changes and repairs
- **Core Function: Customer Support and Service Delivery**
 - Provides Tier 1/2/3 support to 775+ users
 - Processes ~250 service desk tickets per month
 - Supports citywide printing, AV and departmental technology needs
- **Core Function: Public Safety Technology Support**
 - Maintains mobile data computers, CAD integrations and CJIS-compliant systems
 - Supports Police and Fire technology systems and secure infrastructure
 - Ensures compliance with DOJ and CJIS requirements
- **Core Function: Digital Services and Customer Experience**
 - Manages Access Redondo CRM and online service delivery platforms
 - Supports digital forms, workflows and public-facing systems
 - Expands online access to City services and information
- **Core Function: Administrative and Financial Management**
 - Manages IT budget, contracts and ~100 monthly invoices
 - Maintains lifecycle tracking for ~1,350 IT assets
 - Administers IT internal service fund allocations across departments

FY 2026–27 Goals

- Expand Citywide digitization program by implementing scanning, retention and public access solutions for Phase 1 departments by June 2027
- Implement a Public Records Request management system to streamline intake, tracking, redaction and fulfillment by January 2027
- Continue enhancement of online services including website improvements, chatbot optimization and digital workflows
- Complete replacement and stabilization of the Agenda Management System by August 2026
- Develop and begin implementation of electronic workflows for HR and Finance including onboarding, personnel files and AP automation by June 2027
- Develop a Citywide Artificial Intelligence strategy to support departmental operations and customer service by January 2027
- Pilot AI-enabled tools to enhance service delivery and internal efficiency
- Complete major technology refresh program including desktop scanners, AV systems and departmental equipment by June 2027
- Expand network and wireless infrastructure to additional City facilities including parks and community centers
- Support technology planning and temporary infrastructure for Measure FP public safety facilities
- Continue evaluation and enhancement of public safety technology systems and integrations
- Develop and execute plan to eliminate legacy analog phone systems and circuits by June 2027
- Complete rollout and adoption of updated Access Redondo platform to improve customer request submission and tracking
- Improve digital access to City services through expanded online tools and automation
- Implement enterprise document management expansion using Laserfiche including indexing, retention and automated workflows
- Strengthen records retention and disposition practices through automation and policy alignment
- Develop and deploy AV and digital signage solutions to support major events including World Cup and LA28

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	951,301	956,959	0.59%
OVERTIME	3,000	3,000	-
VAC / HOLIDAY CASHOUT (NON-PERS)	37,369	-	-100.00%
PERSONNEL ADJUSTMENTS	53,235	-	-100.00%
Total PERSONNEL	1,044,905	959,959	-8.13%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	4,500	-5.93%
OTHER PAY	14,544	-	-100.00%
CELL PHONE ALLOWANCE	1,850	1,980	7.05%
FICA	73,483	56,743	-22.78%
LIFE INSURANCE	1,100	1,498	36.24%
MEDICAL INSURANCE	180,158	160,727	-10.79%
MEDICARE	17,185	14,433	-16.02%
PSYCHOLOGICAL INSURANCE	43	40	-6.02%
PENSION (EMPLOYER SHARE)	82,439	87,561	6.21%
PENSION (UNFUNDED LIABILITY)	43,083	47,980	11.37%
PENSION (EMPLOYEE SHARE)	15,590	7,136	-54.23%
OTHER POST EMP BENEFITS (OPEB)	35,088	35,305	0.62%
UNEMPLOYMENT	4,252	2,496	-41.30%
Total FRINGE BENEFITS	473,599	420,399	-11.23%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	20,000	20,000	-
SPECIAL DEPARMENTAL SUPPLIES	222,151	50,000	-77.49%
TRAINING / MEETINGS / CONFERENCES	10,000	10,000	-
MEMBERSHIPS / DUES	-	1,000	-
TELEPHONE	310,000	264,000	-14.84%
Total MATERIALS AND SUPPLI	562,151	345,000	-38.63%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	227,100	193,769	-14.68%
Total EQUIPMENT M&O	227,100	193,769	-14.68%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	1,448,858	1,717,386	18.53%
RENT/LEASE- EQUIPMENT	356,537	356,619	0.02%
Total CONTRACT AND SERVICE	1,805,395	2,074,005	14.88%
OTHER FINANCING USES			
TRANSFERS OUT	150,685	150,666	-0.01%
Total OTHER FINANCING USES	150,685	150,666	-0.01%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	12,576	12,576	-
VEHICLE EQUIPMENT REPLACEMENT	2,781	2,781	-0.01%
INFORMATION TECH EQUIP MAINT	119,814	119,814	-
INFORMATION TECH EQUIP REPLACE	480,524	480,524	-
WORKERS COMPENSATION INSURANCE	5,356	5,356	-
LIABILITY INSURANCE	44,599	44,599	-
BUILDING OCCUPANCY	98,200	98,200	-
MAJOR FACILITIES REPAIR	1,959	1,959	0.01%
CITY FACILITY SEWER FEE	307	307	0.12%
OVERHEAD	174,548	174,548	-
Total INTERNAL SERVICE ALL	940,666	940,664	-
CAPITAL OUTLAY			
TECHNOLOGICAL EQUIPMENT	643,685	-	-100.00%
Total CAPITAL OUTLAY	643,685	-	-100.00%
Total Expenditures	5,848,186	5,084,462	-13.06%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
INFORMATION TECHNOLOGY	5,848,186	5,084,462	-13.06%
Total Expenditures	5,848,186	5,084,462	-13.06%



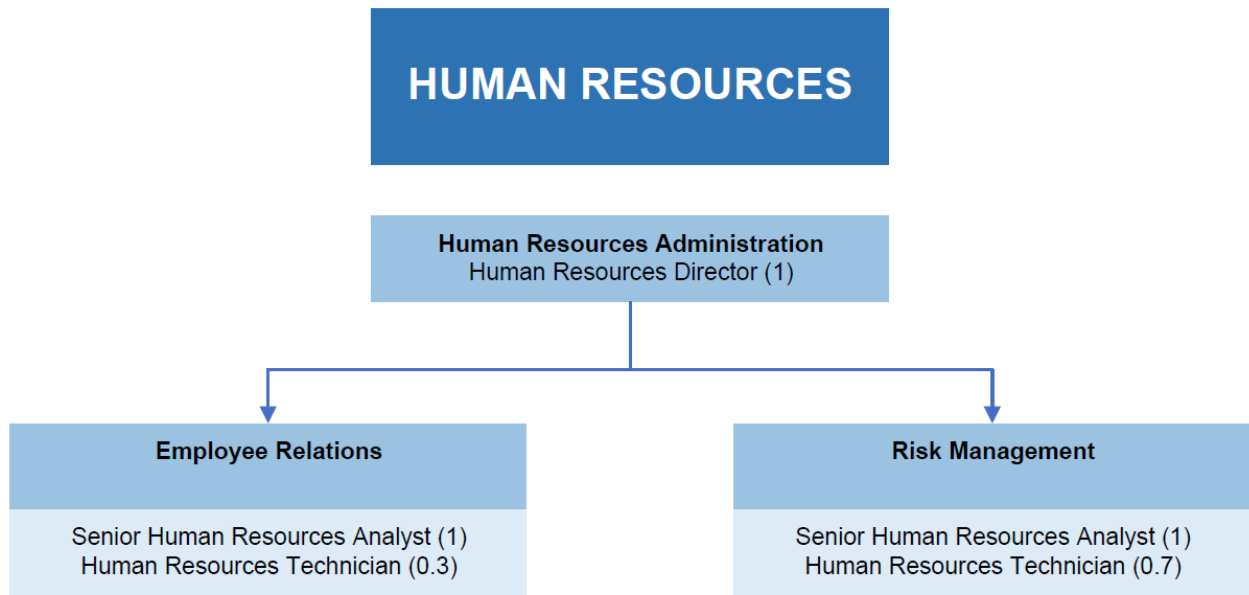


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Human Resources

Mission Statement: To provide the City with a full range of hire through retire services with a dedicated focus on recruitment, training, talent retention, and employee engagement. The Human Resources Department's goal is to help City departments meet their strategic, operational and administrative goals via effective recruitments, minimization of risk, compliance with Federal, State and local laws, and maintenance of positive labor relations.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Employee Relations	
Human Resources Director	1.00
Senior Human Resources Analyst	1.00
Human Resources Technician	0.30
Employee Relations Total	2.30
Risk Management	
Senior Human Resources Analyst	1.00
Human Resources Technician	0.70
Risk Management Total	1.70
Total Personnel	4.00

Performance Measures

Functions

- **Core Function: Citywide Employment and Labor Relations**
 - Negotiate, interpret, maintain and implement 7 Memoranda of Understandings (MOUs) and 2 Pay and Benefit Plans.
 - Administer Citywide job classification and evaluation system; City policies and procedures; provide procedural consultation and policy advice to 13-line departments
 - Oversee and implement all employee personnel change transactions and input all HR related payroll changes into financial system.

- **Core Function: Recruitment and Selection**
 - Manage recruitment, selection and onboarding process for approximately 200 full-time and part-time vacancies annually.

- **Core Function: Benefit Administration**
 - Manage the City's health, dental, vision, deferred compensation and ancillary benefits programs for 500 active and 150+ retired employees.
 - Manage all aspects of public safety and miscellaneous contracts with CalPERS for 500 active and 150+ retired employees

- **Core Function: Risk Management**
 - Manage City's participation in the PRISM risk pool, including administration of 10 commercial insurance lines and review of over 800 insurance certificates for city contracts per year.
 - Process, administer and manage all general liability, workers compensation and other claims including litigation management, ADA interactive processes, workplace safety and subrogation matters.

- **Core Function: Training and Development**
 - Coordinate and provide periodic training and professional development opportunities to employees and managers.
 - Coordinate State mandated anti-harassment, workplace violence prevention, ethics and fiscal training for approximately 650 employees.

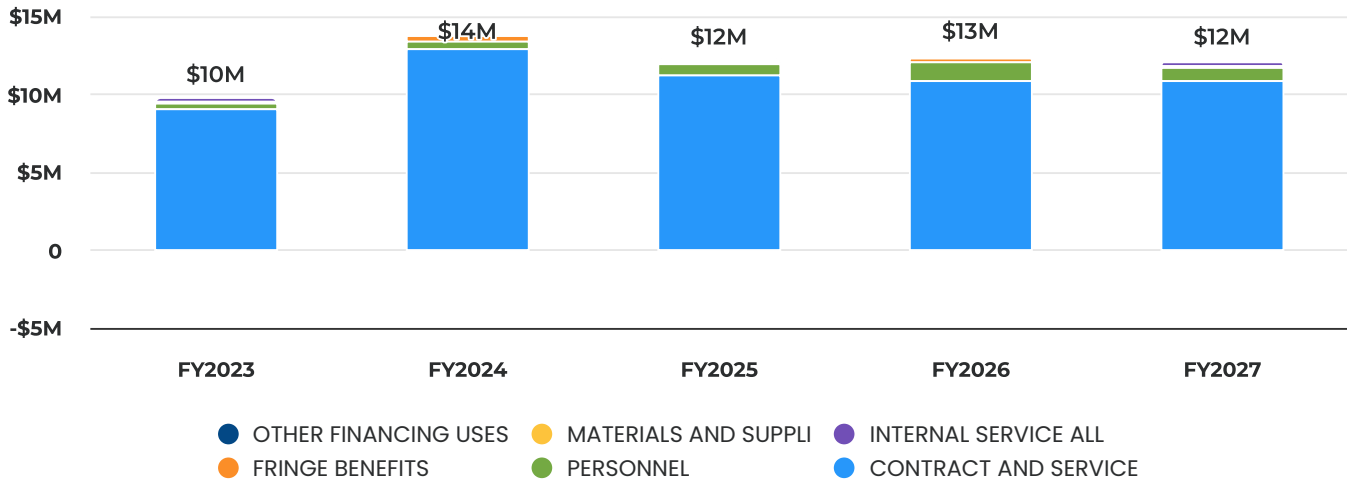
FY 2026–27 Goals

- Meet and confer with Police, Police Management, Teamsters, PSA and CEA bargaining units in order to establish updated Memorandums of Understanding.
- Review and provide options to the City Council on possible adjustments to the City's General Liability Coverage and level of Self-Insured Retention.



Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	670,680	655,349	-2.29%
PART-TIME SALARIES	77,000	77,000	-
OVERTIME	500	500	-
VAC / HOLIDAY CASHOUT (NON-PERS)	33,926	9,637	-71.59%
PERSONNEL ADJUSTMENTS	354,487	-	-100.00%
Total PERSONNEL	1,136,593	742,486	-34.67%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	4,500	-5.93%
CELL PHONE ALLOWANCE	702	660	-5.93%
FICA	43,096	33,742	-21.71%
LIFE INSURANCE	937	1,309	39.73%
MEDICAL INSURANCE	51,664	49,925	-3.37%
MEDICARE	10,079	8,994	-10.76%
PSYCHOLOGICAL INSURANCE	21	20	-5.97%
PENSION (EMPLOYER SHARE)	63,396	57,597	-9.15%
PENSION (UNFUNDED LIABILITY)	5,850	31,745	442.65%
OTHER POST EMP BENEFITS (OPEB)	22,705	21,925	-3.44%
UNEMPLOYMENT	2,126	1,248	-41.30%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total FRINGE BENEFITS	205,360	211,665	3.07%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	6,500	6,500	-
SPECIAL DEPARMENTAL SUPPLIES	20,895	20,895	-
TUITION REIMBURSEMENT/ PROF DEV	100,000	100,000	-
TRAINING / MEETINGS / CONFERENCES	10,484	10,484	-
MILEAGE REIMBURSEMENT	600	600	-
POSTAGE	3,200	3,200	-
MEMBERSHIPS / DUES	5,450	5,450	-
Total MATERIALS AND SUPPLI	147,129	147,129	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	3,000	3,000	-
CONTRACTS / PROFESSIONAL SERVICE	374,105	374,105	-
CITYWIDE RETIREE MEDICAL INS	1,400,000	1,400,000	-
WORKERS COMPENSATION PREMIUMS	346,000	346,000	-
WORKERS COMPENSATION CLAIMS	2,071,160	2,071,160	-
UNEMPLOYMENT CLAIMS	123,800	123,800	-
LIABILITY INSURANCE PREMIUMS	4,474,219	4,474,219	-
LIABILITY CLAIMS	2,100,000	2,100,000	-
Total CONTRACT AND SERVICE	10,892,284	10,892,284	-
OTHER FINANCING USES			
TRANSFERS OUT	-	10,481	-
Total OTHER FINANCING USES	-	10,481	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	44,534	44,534	-
WORKERS COMPENSATION INSURANCE	5,456	5,456	-0.01%
LIABILITY INSURANCE	19,051	19,051	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
BUILDING OCCUPANCY	23,959	23,959	-
MAJOR FACILITIES REPAIR	776	776	-0.01%
CITY FACILITY SEWER FEE	172	172	-0.16%
OVERHEAD	72,955	72,955	-
Total INTERNAL SERVICE ALL	166,904	166,903	-
Total Expenditures	12,548,270	12,170,948	-3.01%

Expenditures by Fund

Expenditures by Fund

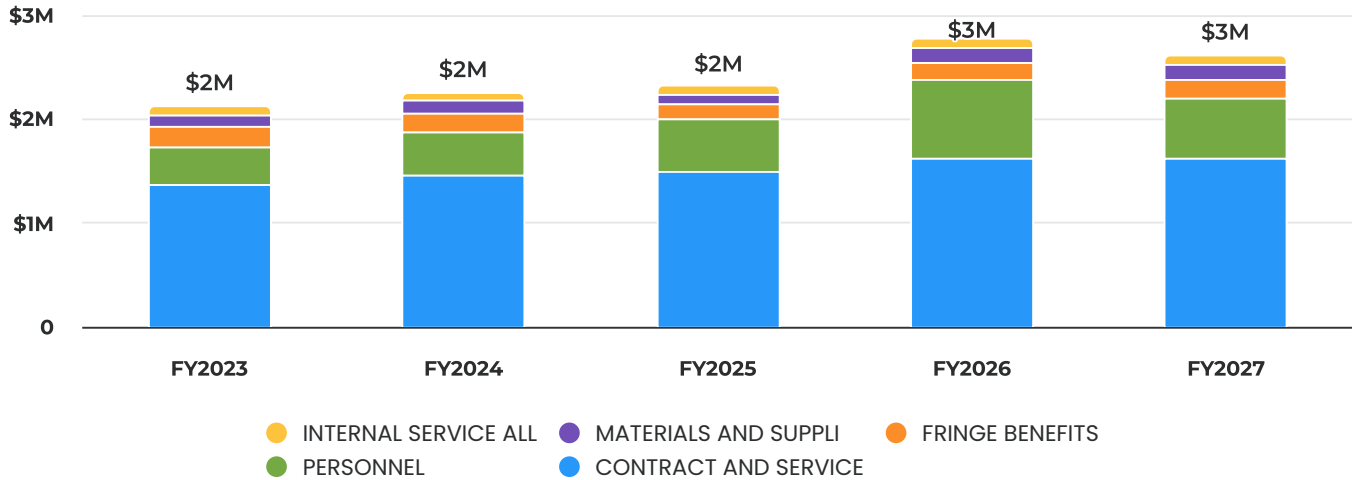
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	2,781,986	2,619,252	-5.85%
SELF-INSURANCE PRGM	9,766,284	9,551,696	-2.20%
Total Expenditures	12,548,270	12,170,948	-3.01%

Human Resources – Employee Relations

Purpose: To provide centralized support to the City’s management staff, employees, and City Council in areas of labor and employee relations, employee training and development, recruitment and selection, and employee benefits administration; to enhance employee engagement through creation of a collaborative working environment and provision of excellent internal customer service.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	526,057	494,858	-5.93%
PART-TIME SALARIES	77,000	77,000	-
OVERTIME	500	500	-
VAC / HOLIDAY CASHOUT (NON-PERS)	29,495	9,637	-67.33%
PERSONNEL ADJUSTMENTS	115,455	-	-100.00%
Total PERSONNEL	748,507	581,995	-22.25%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	4,500	-5.93%
CELL PHONE ALLOWANCE	702	660	-5.93%
FICA	35,879	25,700	-28.37%
LIFE INSURANCE	722	1,107	53.38%
MEDICAL INSURANCE	51,664	49,925	-3.37%
MEDICARE	8,391	7,114	-15.22%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	15	15	0.74%
PENSION (EMPLOYER SHARE)	52,203	45,748	-12.37%
PENSION (UNFUNDED LIABILITY)	-	25,215	-
OTHER POST EMP BENEFITS (OPEB)	18,647	17,415	-6.61%
UNEMPLOYMENT	1,488	874	-41.28%
Total FRINGE BENEFITS	174,495	178,273	2.16%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	6,500	6,500	-
SPECIAL DEPARMENTAL SUPPLIES	20,895	20,895	-
TUITION REIMBURSEMENT / PROF DEV	100,000	100,000	-
TRAINING / MEETINGS / CONFERENCES	10,484	10,484	-
MILEAGE REIMBURSEMENT	600	600	-
POSTAGE	3,200	3,200	-
MEMBERSHIPS / DUES	5,450	5,450	-
Total MATERIALS AND SUPPLI	147,129	147,129	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	3,000	3,000	-
CONTRACTS / PROFESSIONAL SERVICE	216,105	216,105	-
CITYWIDE RETIREE MEDICAL INS	1,400,000	1,400,000	-
Total CONTRACT AND SERVICE	1,619,105	1,619,105	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	44,534	44,534	-
WORKERS COMPENSATION INSURANCE	4,258	4,258	-
LIABILITY INSURANCE	19,051	19,051	-
BUILDING OCCUPANCY	23,959	23,959	-
MAJOR FACILITIES REPAIR	776	776	-0.01%
CITY FACILITY SEWER FEE	172	172	-0.16%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total INTERNAL SERVICE ALL	92,750	92,750	-
Total Expenditures	2,781,986	2,619,252	-5.85%

Expenditures by Fund

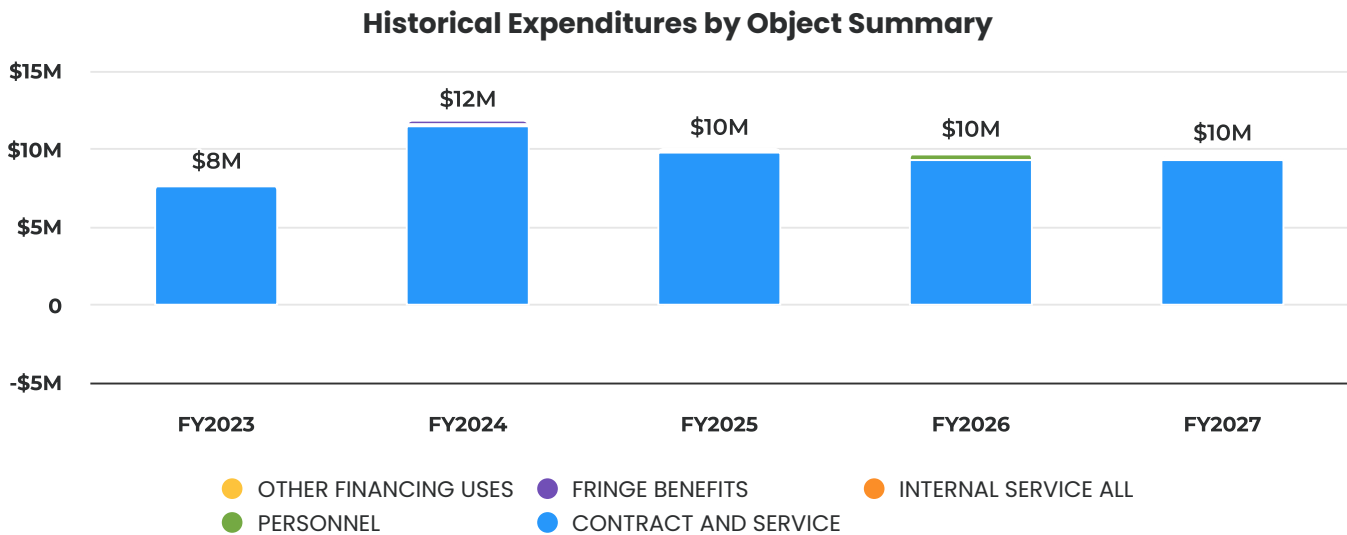
Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	2,781,986	2,619,252	-5.85%
Total Expenditures	2,781,986	2,619,252	-5.85%

Human Resources – Risk Management

Purpose: To minimize liability and provide risk mitigation through administration of the City’s workers’ compensation program, general liability programs, and health and safety programs; to serve as a liaison to the City Attorney’s Office.

Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	144,624	160,491	10.97%
VAC / HOLIDAY CASHOUT (NON-PERS)	4,431	-	-100.00%
PERSONNEL ADJUSTMENTS	239,032	-	-100.00%
Total PERSONNEL	388,087	160,491	-58.65%
FRINGE BENEFITS			
FICA	7,217	8,042	11.43%
LIFE INSURANCE	215	202	-6.07%
MEDICARE	1,688	1,880	11.38%
PSYCHOLOGICAL INSURANCE	6	5	-21.63%
PENSION (EMPLOYER SHARE)	11,193	11,849	5.86%
PENSION (UNFUNDED LIABILITY)	5,850	6,530	11.62%
OTHER POST EMP BENEFITS (OPEB)	4,058	4,510	11.15%
UNEMPLOYMENT	638	374	-41.37%
Total FRINGE BENEFITS	30,865	33,392	8.19%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	158,000	158,000	-
WORKERS COMPENSATION PREMIUMS	346,000	346,000	-
WORKERS COMPENSATION CLAIMS	2,071,160	2,071,160	-
UNEMPLOYMENT CLAIMS	123,800	123,800	-
LIABILITY INSURANCE PREMIUMS	4,474,219	4,474,219	-
LIABILITY CLAIMS	2,100,000	2,100,000	-
Total CONTRACT AND SERVICE	9,273,179	9,273,179	-
OTHER FINANCING USES			
TRANSFERS OUT	-	10,481	-
Total OTHER FINANCING USES	-	10,481	-
INTERNAL SERVICE ALL			
WORKERS COMPENSATION INSURANCE	1,198	1,198	-0.03%
OVERHEAD	72,955	72,955	-
Total INTERNAL SERVICE ALL	74,154	74,153	-
Total Expenditures	9,766,284	9,551,696	-2.20%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
SELF-INSURANCE PRGM	9,766,284	9,551,696	-2.20%
Total Expenditures	9,766,284	9,551,696	-2.20%

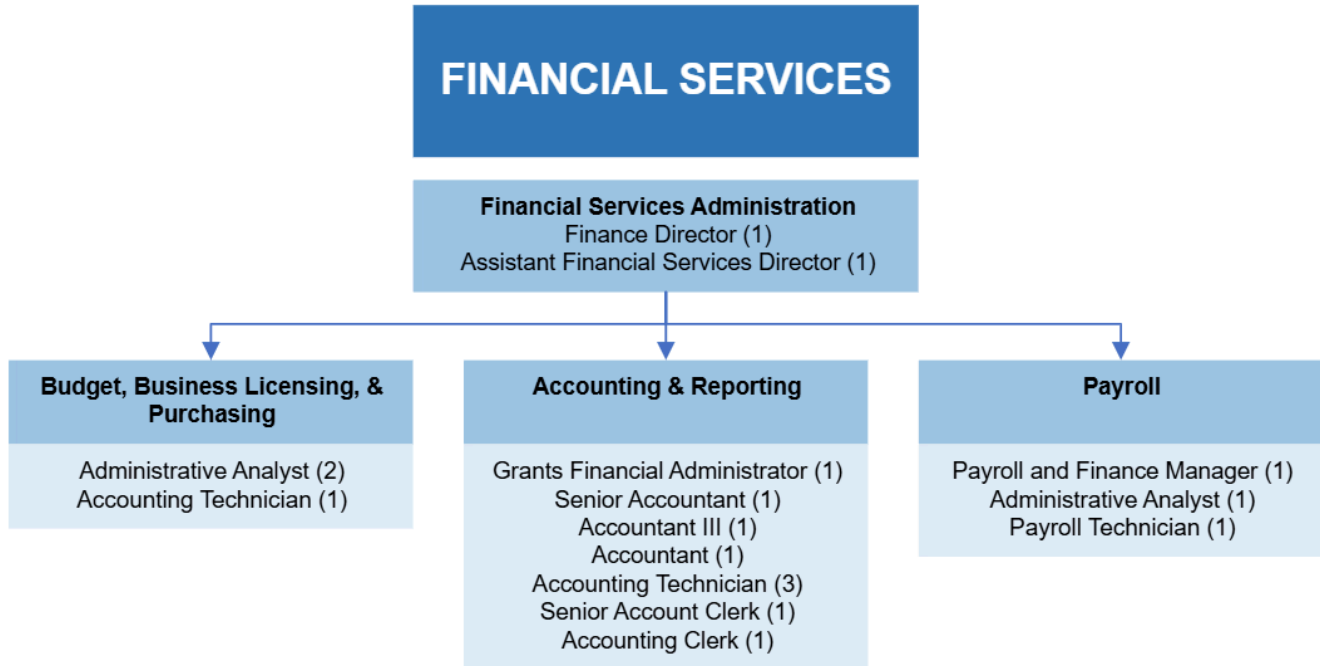


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Financial Services

Mission Statement: To provide fiduciary control of the City's assets, perform fiscally related services, and deliver accurate, timely and transparent financial information to support the delivery of municipal services to the City organization and the public.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Finance Director	1.00
Assistant Financial Services Director	1.00
Payroll and Finance Manager	1.00
Grants Financial Administrator	1.00
Administrative Analyst	2.00
Senior Accountant	1.00
Accountant III	1.00
Accountant	1.00
Analyst	1.00
Payroll Technician	1.00
Accounting Technician	4.00
Senior Account Clerk	1.00
Accounting Clerk	1.00
Total Personnel	17.00

Performance Measures

Functions

Core Function: Provide Sound Fiscal Analysis and Reporting

- Delivered three budget reports to City Council (annual balanced budget, midyear, and year-end)
- Delivered quarterly budget reporting for the Budget and Finance Commission
- Completed requ
- Completed annual audit with unmodified opinion
- Completed annual Single Audit for federal funding
- Completed State Controller's Report, debt reporting, and stand-alone audits for specialized funding sources
- Assisted Departments in grant and other special funding management and reporting, including for housing and transit funds

Core Function: Manage Revenue Collection

- Provided central cashiering function and ensured appropriate revenue deposit
- Monitored and collected revenue citywide, including all tax revenue
- Supported integration of online service and additional payment processing options for City Services, including for building, planning, and engineering permits

Core Function: Manage Business Licensing

- Supported new business licenses and renewals, including 901 new and 7,319 renewals in the current fiscal year
- Through licensing and business license monitoring, ensured fair application of the City's business license tax ordinance

Core Function: Provide Support Services to Departments

- Provide payroll services and comply with IRS and other required reporting for 837 full-time and part-time positions
- Reviewed requisitions and issued 425 purchase orders and issued 10 RFPs/Bids, according to the City's municipal code, ensuring cost-effective City service provision
- Processed accounts payable citywide, ensuring timely transparent payment of City vendors

FY 2026–27 Goals

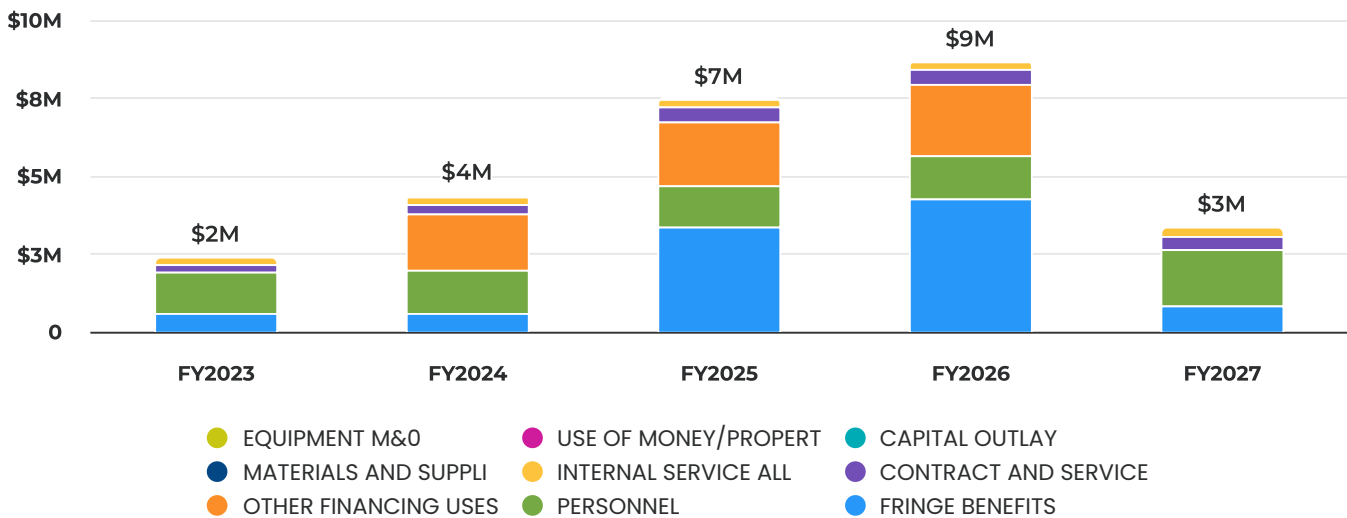
- Coordinate the Measure FP financing team to support fall 2026 General Obligation bond issuance
- Implement Business License Tax ordinance updates to facilitate special events by June 30, 2027



- Facilitate placement of Transient Occupancy Tax and potentially Utility Users Tax measures on the March 2027 ballot
- Deliver ACFR, Popular Annual Financial Report (PAFR), annual audit and single audit on time with no new or repeat findings
- Apply for Distinguish Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting (COA) and PAFR Award with Government Finance Officers Association (GFOA)
- Complete development of RFP/BID templates for Departments to use in OpenGov by June 30, 2027
- Update Administrative Policy/ Procedures documents related to purchasing and cash handling by June 30, 2027

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,303,202	1,692,391	29.86%
PART-TIME SALARIES	40,531	40,531	-
VAC / HOLIDAY CASHOUT (NON-PERS)	52,996	33,801	-36.22%
Total PERSONNEL	1,396,729	1,766,723	26.49%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	7,500	56.78%
OTHER PAY	79,650	27,179	-65.88%
CELL PHONE ALLOWANCE	702	1,320	88.13%
FICA	103,192	109,666	6.27%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
LIFE INSURANCE	1,722	3,800	120.65%
MEDICAL INSURANCE	229,147	325,445	42.02%
MEDICARE	24,134	26,039	7.89%
PSYCHOLOGICAL INSURANCE	64	80	25.31%
PENSION (EMPLOYER SHARE)	112,624	148,738	32.07%
PENSION (UNFUNDED LIABILITY)	3,602,936	81,788	-97.73%
PENSION (EMPLOYEE SHARE)	33,697	29,456	-12.59%
OTHER POST EMP BENEFITS (OPEB)	48,035	62,382	29.87%
UNEMPLOYMENT	6,378	4,992	-21.74%
Total FRINGE BENEFITS	4,247,065	828,385	-80.50%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	5,000	5,000	-
SPECIAL DEPARMENTAL SUPPLIES	5,000	5,000	-
TRAINING / MEETINGS / CONFERENCES	6,289	6,289	-
MILEAGE REIMBURSEMENT	148	148	-
POSTAGE	11,900	11,900	-
MEMBERSHIPS / DUES	1,245	1,245	-
Total MATERIALS AND SUPPLI	29,582	29,582	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	5,600	5,600	-
Total EQUIPMENT M&O	5,600	5,600	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	472,130	472,130	-
Total CONTRACT AND SERVICE	472,130	472,130	-
OTHER FINANCING USES			
MARINE AVE HOTELS PAYMENTS	2,300,000	-	-100.00%
Total OTHER FINANCING USES	2,300,000	-	-100.00%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	146,911	146,911	-
INFORMATION TECH EQUIP REPLACE	1,450	1,450	-0.01%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
WORKERS COMPENSATION INSURANCE	14,624	14,624	-
LIABILITY INSURANCE	38,059	38,059	-
BUILDING OCCUPANCY	48,358	48,358	-
MAJOR FACILITIES REPAIR	1,565	1,565	-0.02%
CITY FACILITY SEWER FEE	424	424	0.07%
Total INTERNAL SERVICE ALL	251,392	251,391	-
Total Expenditures	8,702,498	3,353,811	-61.46%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	8,702,498	3,353,811	-61.46%
Total Expenditures	8,702,498	3,353,811	-61.46%

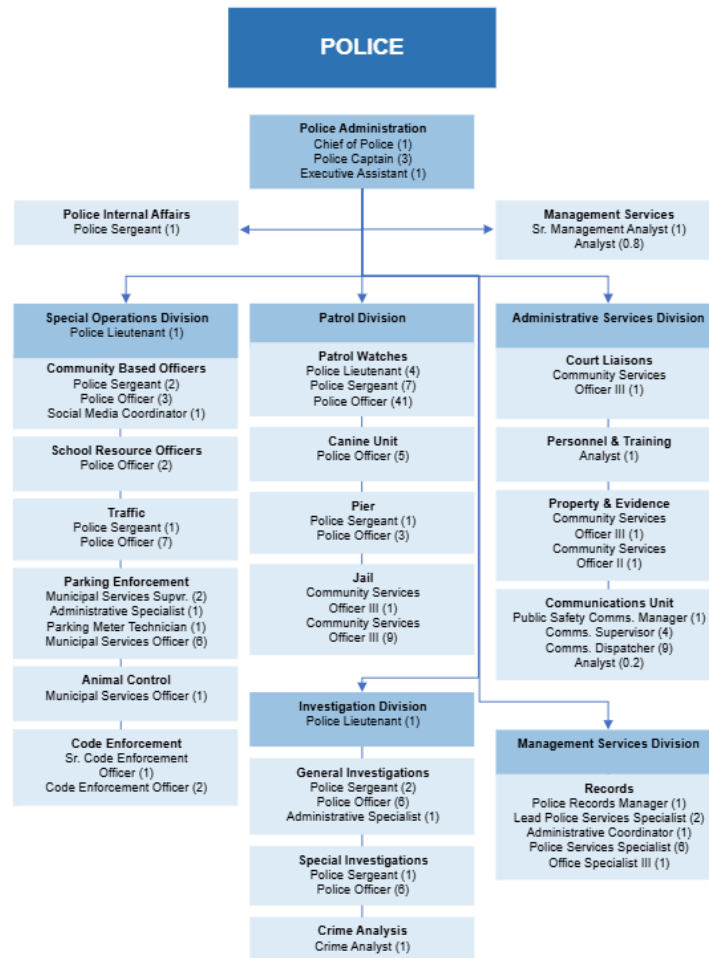


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Police

Mission Statement : To forge a partnership with the community in order to control and prevent crime, improve the quality of life in our neighborhoods, and provide outstanding service in accordance with the values of our agency. The Police Department values openness and honesty, integrity and ethics, accountability, outstanding customer service, teamwork, excellence, dignity, equality and respect for all people, innovation with creative and proactive problem solving, and fiscal responsibility.

Organizational Chart



Summary of Personnel

Position Title	Position Count	Position Title	Position Count	Position Title	Position Count
Police Administration		Special Operations Continued		Investigation Division Continued	
Police Administration		School Resource Officers		Crime Lab	
Chief of Police	1.00	Police Officer	2.00	Police Identification Technician	1.00
Police Captain	3.00	School Resource Officers Total	2.00	Crime Lab Total	1.00
Executive Assistant	1.00				
Police Administration Total	5.00	Traffic		Police Support Services	
		Police Sergeant	1.00	Administrative Services Division	
Police Internal Affairs		Police Officer	7.00	Court Liaison	
Police Sergeant	1.00	Traffic Total	8.00	Community Services Officer III	1.00
Police Internal Affairs Total	1.00			Court Liaison Total	1.00
		Parking Enforcement			
Management Services		Municipal Services Supervisor	2.00	Personnel and Training	
Senior Management Analyst	1.00	Administrative Specialist	1.00	Analyst	1.00
Analyst	0.80	Parking Meter Technician	1.00	Personnel and Training Total	1.00
Management Services Total	1.80	Municipal Services Officer	6.00		
		Parking Enforcement Total	10.00	Property & Evidence	
Police Operations		Animal Control		Community Services Officer III	1.00
Patrol Division		Municipal Services Officer	1.00	Community Services Officer II	1.00
Patrol Watches		Animal Control Total	1.00	Property & Evidence Total	2.00
Police Lieutenant	4.00				
Police Sergeant	7.00	Code Enforcement		Communications Unit	
Police Officer	41.00	Senior Code Enforcement Officer	1.00	Public Safety Communications Manager	1.00
Patrol Watches Total	52.00	Code Enforcement Officer	2.00	Communications Supervisor	4.00
		Code Enforcement Total	3.00	Communications Dispatcher	9.00
Canine Unit				Analyst	0.20
Police Officer	5.00	Investigation Division		Communications Unit Total	14.20
Canine Unit Total	5.00	Police Lieutenant	1.00	Management Services Division	
		General Investigations		Records	
Pier		Police Sergeant	2.00	Police Records Manager	1.00
Police Sergeant	1.00	Police Officer	6.00	Lead Police Services Specialist	2.00
Police Officer	3.00	Administrative Specialist	1.00	Administrative Coordinator	1.00
Pier Total	4.00	General Investigations Total	9.00	Police Services Specialist	6.00
				Office Specialist III	1.00
Jail Unit		Special Investigations		Records Total	11.00
Community Services Officer III	1.00	Police Sergeant	1.00		
Community Services Officer II	9.00	Police Officer	6.00		
Jail Unit Total	10.00	Special Investigations Total	7.00		
Special Operations		Crime Analysis			
Police Lieutenant	1.00	Crime Analyst	1.00		
		Crime Analysis Total	1.00		
Community Based Officers					
Police Sergeant	2.00				
Police Officer	3.00				
Social Media Coordinator	1.00				
Community Based Officers Total	6.00				



Total Sworn	98.00
Total Non-Sworn	60.00
Total Personnel	158.00

Performance Measures

Functions

- **Core Function: Control and Prevent Crime Within the City and Respond to Calls**
 - Provided 43,800 hours of Police patrol activity with a minimum of five (5) patrol units at all times
 - Responded to 60,083 calls for service through the Dispatch Center
 - Arrested and booked 2,422 criminal offenders, including 305 DUI arrests
 - Issued 4,129 traffic citations
 - Investigated 542 traffic accidents
 - Assisted and supported 115 victims of domestic violence
 - Provided Emergency Medical Dispatch assistance to 2,049 calls
 - Facilitated 4 community meetings to address crime and quality of life issues
 - Conducted 2 DUI checkpoints and 52 DUI saturation patrols
 - Utilized the Drone as a First Responder to improve response time and increase situational awareness

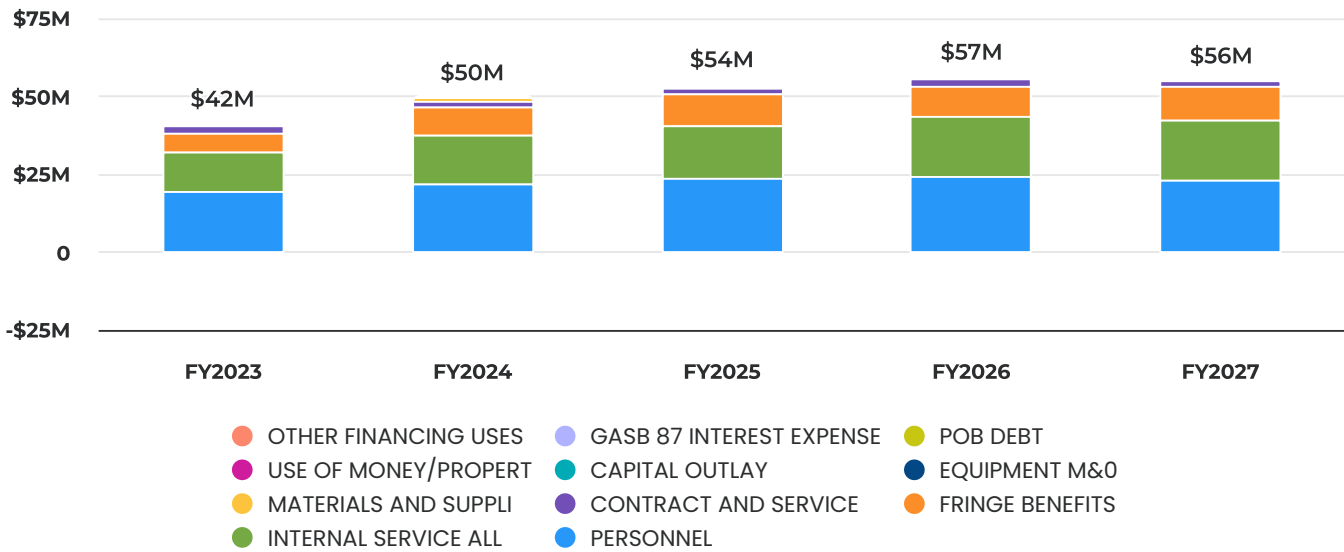
- **Core Function: Improve the Quality of Life Within the City**
 - Responded to 648 Code Enforcement violation reports
 - Investigated 394 reported cases of graffiti
 - Issued 36,026 parking citations
 - Monitored and responded to the citizen traffic hotline
 - Visited approximately 75 classes for elementary and high school students and maintained a presence at all school sites
 - Provided crossing guard services for 27 high-traffic intersections in the morning and afternoon throughout the school-year
 - Facilitated 4 E-bike seminars for minors and their parents
 - Provided security and traffic control for City Special Events, including Superbowl 10K, Beachlife Festivals, 4th of July Fireworks, and Riviera Village Festival
 - Held National Night Out event, Public Safety Fair, and 6 Coffee with a Cop events.
 - Participated in the Homeless Outreach program

FY 2026–27 Goals

- Implement the Drone as a First Responder program 7 days a week
- Continue commercial traffic enforcement efforts in key thoroughfares
- Facilitate E-bike seminars and continue E-bike enforcement
- Complete operational and safety plans for 2 Beachlife Festivals
- Conduct quality of life enforcement in the Harbor and Pier areas
- Support victims of domestic violence through the volunteer advocate program
- Participate in the Measure FP selection and design process for construction of public safety facilities
- Assist in the grant application process to construct a Police Shooting Range facility

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	19,305,288	19,784,676	2.48%
PART-TIME SALARIES	976,102	724,602	-25.77%
OVERTIME	1,526,390	1,315,061	-13.84%
OVERTIME - SPECIAL EVENTS	84,020	86,541	3.00%
VAC / HOLIDAY CASHOUT (PERS)	865,556	383,287	-55.72%
VAC / HOLIDAY CASHOUT (NON-PERS)	689,741	571,645	-17.12%
PERSONNEL ADJUSTMENTS	365,007	-	-100.00%
Total PERSONNEL	23,812,104	22,865,812	-3.97%
FRINGE BENEFITS			
CAR ALLOWANCE	22,325	31,200	39.75%
OTHER PAY	377,354	411,040	8.93%
SICK LEAVE BONUS	38,377	27,837	-27.47%
STANDBY BONUS	58,044	39,916	-31.23%
CELL PHONE ALLOWANCE	1,148	2,400	109.05%
PUBLIC SAFETY UNIFORM ALLOW	15,681	15,250	-2.75%
FICA	346,211	345,302	-0.26%
LIFE INSURANCE	17,061	21,238	24.48%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	2,827,229	2,928,298	3.57%
MEDICARE	352,176	306,256	-13.04%
PSYCHOLOGICAL INSURANCE	777	790	1.71%
PENSION (EMPLOYER SHARE)	3,856,131	3,413,698	-11.47%
PENSION (UNFUNDED LIABILITY)	445,331	1,877,346	321.56%
PENSION (EMPLOYEE SHARE)	359,008	338,317	-5.76%
OTHER POST EMP BENEFITS (OPEB)	1,140,164	1,098,307	-3.67%
UNEMPLOYMENT	77,605	49,296	-36.48%
Total FRINGE BENEFITS	9,934,622	10,906,491	9.78%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	134,674	97,040	-27.94%
OFFICE SUPPLIES	51,560	51,560	-
SPECIAL DEPARMENTAL SUPPLIES	342,739	286,509	-16.41%
TRAINING / MEETINGS / CONFERENCES	138,101	77,207	-44.09%
MILEAGE REIMBURSEMENT	1,450	1,450	-
POSTAGE	13,240	13,240	-
PUBLICATIONS/ SUBSCRIPTIONS	33,221	9,961	-70.02%
MEMBERSHIPS / DUES	62,311	8,711	-86.02%
CELL PHONES	34,322	35,951	4.75%
Total MATERIALS AND SUPPLI	811,618	581,629	-28.34%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	434,951	219,197	-49.60%
MAINTENANCE/ REPAIR	48,490	45,890	-5.36%
Total EQUIPMENT M&O	483,441	265,087	-45.17%
CONTRACT AND SERVICE			
ADVERTISING/ PROMOTIONS	400	400	-
CONTRACTS/ PROFESSIONAL SERVICE	1,886,081	1,597,158	-15.32%
RENT / LEASE- BUILDING	14,935	14,935	-
OTHER NON-CAPITAL EQUIPMENT	101,291	900	-99.11%

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
DONATION EXPENDITURES	144,105	-	-100.00%
Total CONTRACT AND SERVICE	2,146,812	1,613,393	-24.85%
POB DEBT			
INTEREST EXPENSE POB SAFETY	71,737	-	-100.00%
Total POB DEBT	71,737	-	-100.00%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	1,343,327	1,343,327	-
VEHICLE EQUIPMENT REPLACEMENT	872,293	872,293	-
INFORMATION TECH EQUIP MAINT	1,621,166	1,621,166	-
INFORMATION TECH EQUIP REPLACE	79,988	79,988	-
COMMUNICATION EQUIP REPLACE	346,367	346,367	-
WORKERS COMPENSATION INSURANCE	1,182,491	1,182,491	-
LIABILITY INSURANCE	1,445,624	1,445,624	-
BUILDING OCCUPANCY	614,360	614,360	-
MAJOR FACILITIES REPAIR	7,334	7,334	-0.01%
CITY FACILITY SEWER FEE	3,514	3,516	0.06%
OVERHEAD	8,829,817	8,829,817	-
EMERGENCY COMM OPERATIONS	2,952,321	2,952,321	-
Total INTERNAL SERVICE ALL	19,298,603	19,298,604	-
CAPITAL OUTLAY			
FURNITURE / EQUIPMENT	189,326	-	-100.00%
TECHNOLOGICAL EQUIPMENT	395,000	250,000	-36.71%
Total CAPITAL OUTLAY	584,326	250,000	-57.22%
Total Expenditures	57,143,263	55,781,016	-2.38%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	50,378,262	50,851,728	0.94%
OTHER INTER GOVERNMENTAL GRANT	643,479	-	-100.00%



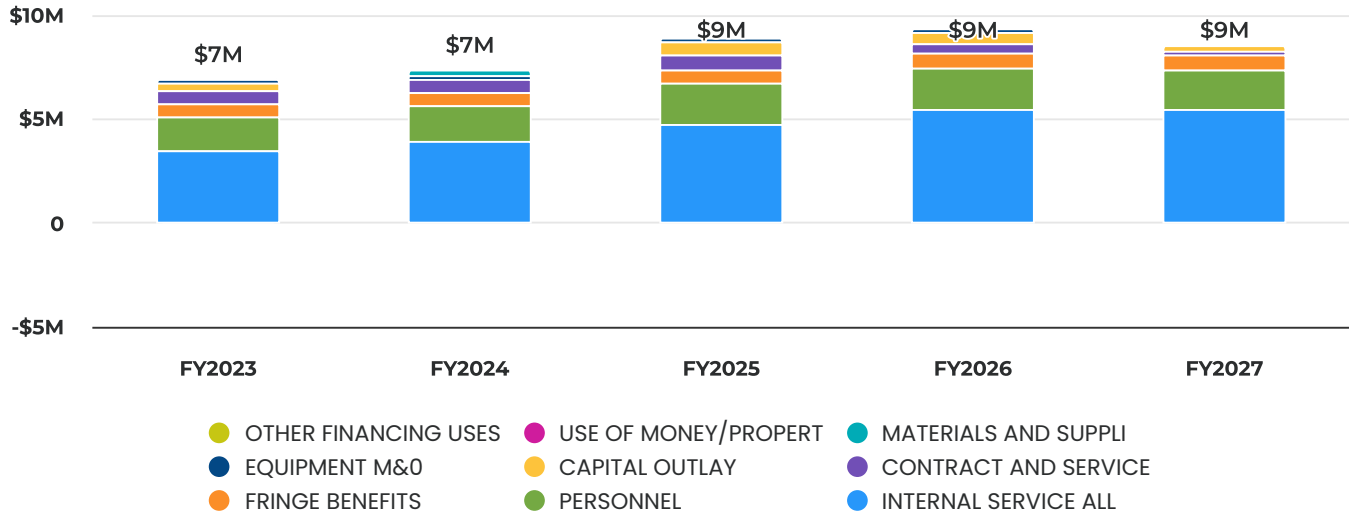
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
NARCOTIC FORFEITURE & SEIZURE	111,445	2,746	-97.54%
HARBOR TIDELANDS	940,049	661,269	-29.66%
HARBOR UPLANDS	961,215	791,885	-17.62%
EMERGENCY COMMUNICATIONS FUND	4,108,814	3,473,388	-15.46%
Total Expenditures	57,143,263	55,781,016	-2.38%

Police – Administration

Purpose: Police Administration provides leadership, vision, management and strategic planning to the department's divisions to facilitate the delivery of law enforcement and community relations services to the City. Police Administration manages the department's budget and resources and empowers personnel to accomplish the values, vision, mission, goals and objectives of the City and the department.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,671,318	1,599,587	-4.29%
PART-TIME SALARIES	23,974	23,974	-
OVERTIME	85,145	78,710	-7.56%
VAC/HOLIDAY CASHOUT (PERS)	81,767	75,115	-8.14%
VAC/HOLIDAY CASHOUT (NON-PERS)	76,210	56,966	-25.25%
Total PERSONNEL	1,938,415	1,834,352	-5.37%
FRINGE BENEFITS			
CAR ALLOWANCE	3,189	9,000	182.20%
OTHER PAY	11,011	15,322	39.15%
SICK LEAVE BONUS	2,339	900	-61.52%
CELL PHONE ALLOWANCE	702	1,320	88.13%
PUBLIC SAFETY UNIFORM ALLOW	2,658	3,200	20.40%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
FICA	22,502	19,448	-13.57%
LIFE INSURANCE	1,088	1,802	65.69%
MEDICAL INSURANCE	212,871	155,055	-27.16%
MEDICARE	29,765	25,318	-14.94%
PSYCHOLOGICAL INSURANCE	41	39	-6.00%
PENSION (EMPLOYER SHARE)	273,557	229,373	-16.15%
PENSION (UNFUNDED LIABILITY)	-	126,422	-
PENSION (EMPLOYEE SHARE)	93,987	109,747	16.77%
OTHER POST EMP BENEFITS (OPEB)	97,902	93,356	-4.64%
UNEMPLOYMENT	4,146	2,434	-41.29%
Total FRINGE BENEFITS	755,759	792,736	4.89%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	18,817	-	-100.00%
OFFICE SUPPLIES	3,000	3,000	-
SPECIAL DEPARTMENTAL SUPPLIES	22,164	5,450	-75.41%
MILEAGE REIMBURSEMENT	750	750	-
PUBLICATIONS / SUBSCRIPTIONS	740	740	-
MEMBERSHIPS / DUES	4,050	4,050	-
CELL PHONES	33,261	33,261	-
Total MATERIALS AND SUPPLI	82,782	47,251	-42.92%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	148,813	38,165	-74.35%
MAINTENANCE / REPAIR	860	860	-
Total EQUIPMENT M&O	149,673	39,025	-73.93%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	215,100	151,748	-29.45%
OTHER NON-CAPITAL EQUIPMENT	97,391	-	-100.00%
DONATION EXPENDITURES	141,105	-	-100.00%
Total CONTRACT AND SERVICE	453,596	151,748	-66.55%
INTERNAL SERVICE ALL			



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
VEHICLE MAINTENANCE	11,997	11,997	-
VEHICLE EQUIPMENT REPLACEMENT	17,399	17,399	-
INFORMATION TECH EQUIP MAINT	109,626	109,626	-
INFORMATION TECH EQUIP REPLACE	79,988	79,988	-
COMMUNICATION EQUIP REPLACE	346,367	346,367	-
WORKERS COMPENSATION INSURANCE	17,274	17,273	-
LIABILITY INSURANCE	1,323,184	1,323,184	-
BUILDING OCCUPANCY	456,795	456,795	-
MAJOR FACILITIES REPAIR	3,609	3,609	-0.01%
CITY FACILITY SEWER FEE	543	544	0.16%
OVERHEAD	136,663	136,663	-
EMERGENCY COMM OPERATIONS	2,952,321	2,952,321	-
Total INTERNAL SERVICE ALL	5,455,765	5,455,766	-
CAPITAL OUTLAY			
FURNITURE / EQUIPMENT	178,510	-	-100.00%
TECHNOLOGICAL EQUIPMENT	395,000	250,000	-36.71%
Total CAPITAL OUTLAY	573,510	250,000	-56.41%
Total Expenditures	9,409,500	8,570,878	-8.91%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	8,666,594	8,318,132	-4.02%
OTHER INTER GOVERNMENTAL GRANT	345,160	-	-100.00%
NARCOTIC FORFEITURE & SEIZURE	52,746	2,746	-94.79%
EMERGENCY COMMUNICATIONS FUND	345,000	250,000	-27.54%
Total Expenditures	9,409,500	8,570,878	-8.91%

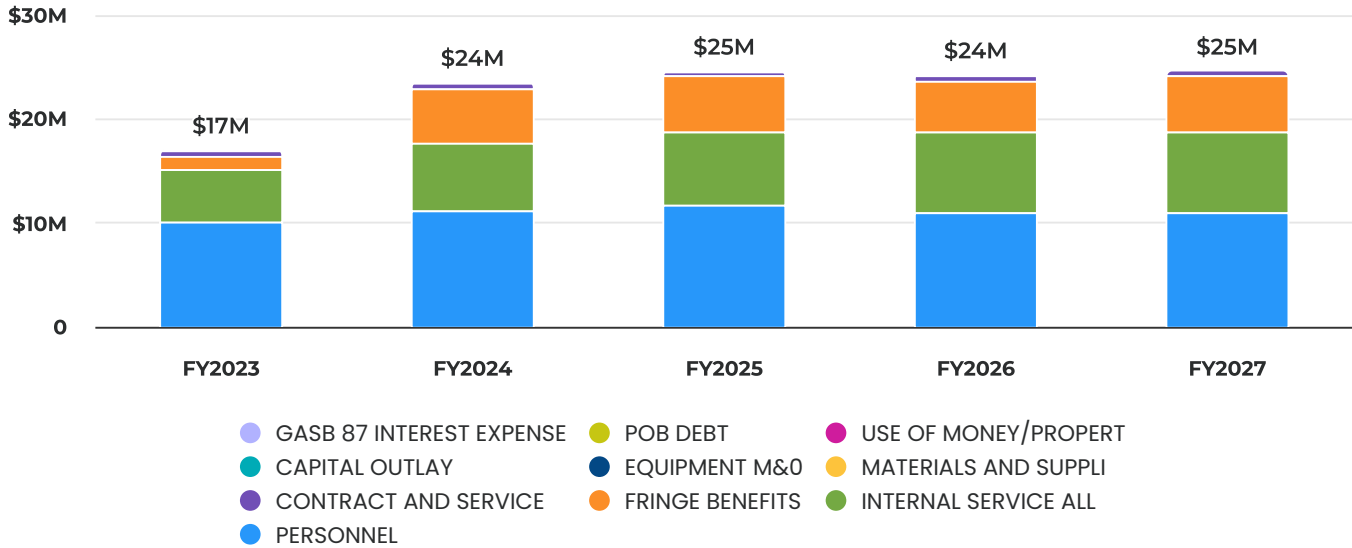


Police - Patrol

Purpose: The Patrol Division responds to calls for service, enforces laws, deters crime, makes arrests, conducts preliminary investigations of crimes and collisions, prepares associated reports and oversees operations of the Pier Unit and the custodial operations in the City jail. Patrol works with the community to prevent and solve crime and to enhance the quality of life for those who live, work, visit and play in Redondo Beach.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	9,425,202	9,728,308	3.22%
OVERTIME	744,380	766,712	3.00%
VAC / HOLIDAY CASHOUT (PERS)	525,319	211,036	-59.83%
VAC / HOLIDAY CASHOUT (NON-PERS)	328,650	246,044	-25.13%
Total PERSONNEL	11,023,551	10,952,100	-0.65%
FRINGE BENEFITS			
CAR ALLOWANCE	12,757	12,000	-5.93%
OTHER PAY	163,112	178,377	9.36%
SICK LEAVE BONUS	20,943	16,100	-23.12%
STANDBY BONUS	-	395	-
PUBLIC SAFETY UNIFORM ALLOW	3,614	3,400	-5.93%
FICA	58,887	84,042	42.72%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
LIFE INSURANCE	7,856	8,207	4.47%
MEDICAL INSURANCE	1,291,432	1,345,630	4.20%
MEDICARE	169,217	147,123	-13.06%
PSYCHOLOGICAL INSURANCE	367	365	-0.57%
PENSION (EMPLOYER SHARE)	2,084,302	1,870,134	-10.28%
PENSION (UNFUNDED LIABILITY)	381,631	1,027,023	169.11%
PENSION (EMPLOYEE SHARE)	113,176	113,372	0.17%
OTHER POST EMP BENEFITS (OPEB)	583,992	570,768	-2.26%
UNEMPLOYMENT	36,676	22,776	-37.90%
Total FRINGE BENEFITS	4,927,963	5,399,712	9.57%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	21,317	2,500	-88.27%
OFFICE SUPPLIES	8,750	8,750	-
SPECIAL DEPARMENTAL SUPPLIES	127,099	127,099	-
MILEAGE REIMBURSEMENT	600	600	-
POSTAGE	140	140	-
PUBLICATIONS / SUBSCRIPTIONS	4,470	4,470	-
MEMBERSHIPS / DUES	1,410	1,410	-
CELL PHONES	920	920	-
Total MATERIALS AND SUPPLI	164,706	145,889	-11.42%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	24,557	24,557	-
MAINTENANCE / REPAIR	7,960	5,360	-32.66%
Total EQUIPMENT M&O	32,517	29,917	-8.00%
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	200	200	-
CONTRACTS / PROFESSIONAL SERVICE	498,349	510,485	2.44%
RENT / LEASE- BUILDING	14,935	14,935	-
OTHER NON-CAPITAL EQUIPMENT	900	900	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total CONTRACT AND SERVICE	514,384	526,520	2.36%
POB DEBT			
INTEREST EXPENSE POB SAFETY	59,453	-	-100.00%
Total POB DEBT	59,453	-	-100.00%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	999,090	999,090	-
VEHICLE EQUIPMENT REPLACEMENT	638,574	638,574	-
INFORMATION TECH EQUIP MAINT	700,270	700,270	-
WORKERS COMPENSATION INSURANCE	974,075	974,074	-
LIABILITY INSURANCE	39,931	39,931	-
MAJOR FACILITIES REPAIR	223	223	-0.04%
CITY FACILITY SEWER FEE	1,813	1,813	0.02%
OVERHEAD	4,348,490	4,348,490	-
Total INTERNAL SERVICE ALL	7,702,466	7,702,465	-
CAPITAL OUTLAY			
FURNITURE/ EQUIPMENT	10,816	-	-100.00%
Total CAPITAL OUTLAY	10,816	-	-100.00%
Total Expenditures	24,435,856	24,756,603	1.31%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	23,078,137	23,786,244	3.07%
NARCOTIC FORFEITURE & SEIZURE	1,280	-	-100.00%
HARBOR TIDELANDS	725,336	478,087	-34.09%
HARBOR UPLANDS	631,103	492,272	-22.00%
Total Expenditures	24,435,856	24,756,603	1.31%

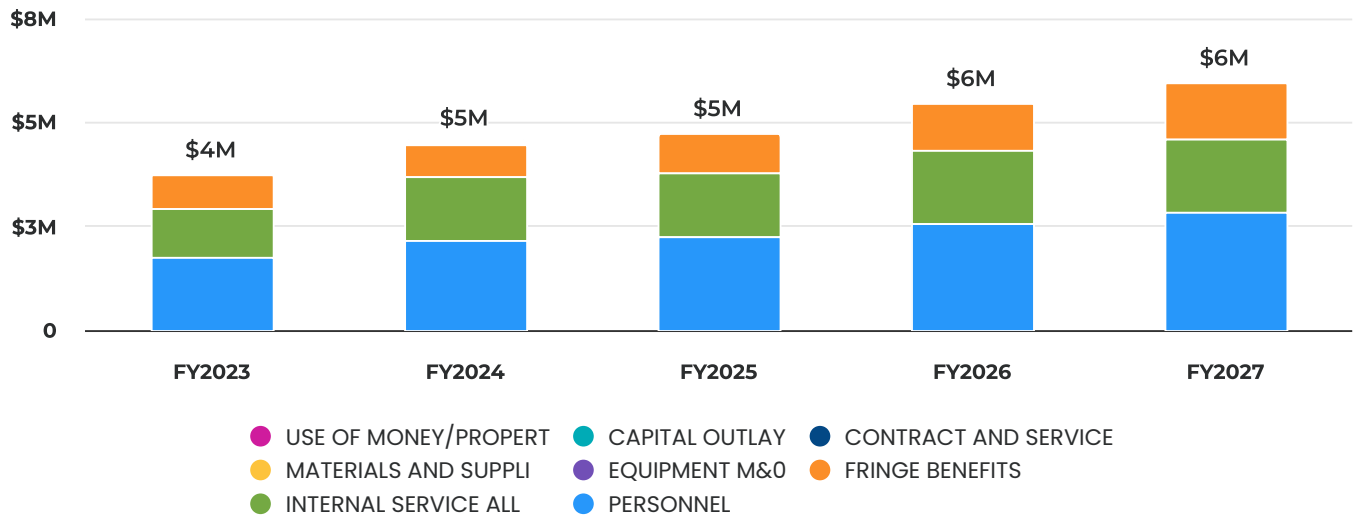


Police - Investigations

Purpose: The Investigations Division proactively detects, investigates and deters crime and acts of terrorism. It prepares cases for prosecution to maintain and improve public safety and to enhance the quality of life for those who live, work, visit and play in Redondo Beach.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	2,153,301	2,430,042	12.85%
OVERTIME	251,550	259,097	3.00%
VAC / HOLIDAY CASHOUT (PERS)	89,495	46,592	-47.94%
VAC / HOLIDAY CASHOUT (NON-PERS)	58,317	86,804	48.85%
Total PERSONNEL	2,552,663	2,822,535	10.57%
FRINGE BENEFITS			
OTHER PAY	54,751	56,408	3.03%
SICK LEAVE BONUS	7,973	6,225	-21.93%
STANDBY BONUS	49,752	26,084	-47.57%
PUBLIC SAFETY UNIFORM ALLOW	7,601	7,150	-5.93%
FICA	14,646	17,788	21.45%
LIFE INSURANCE	1,647	2,253	36.78%
MEDICAL INSURANCE	262,690	290,864	10.73%
MEDICARE	38,815	39,026	0.54%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	74	85	14.12%
PENSION (EMPLOYER SHARE)	528,778	488,916	-7.54%
PENSION (UNFUNDED LIABILITY)	-	269,395	-
PENSION (EMPLOYEE SHARE)	14,856	13,490	-9.20%
OTHER POST EMP BENEFITS (OPEB)	143,884	143,948	0.04%
UNEMPLOYMENT	7,442	5,304	-28.72%
Total FRINGE BENEFITS	1,132,909	1,366,936	20.66%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	9,970	9,970	-
SPECIAL DEPARMENTAL SUPPLIES	15,180	15,180	-
PUBLICATIONS / SUBSCRIPTIONS	160	160	-
MEMBERSHIPS / DUES	360	360	-
Total MATERIALS AND SUPPLI	25,670	25,670	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	27,450	27,450	-
MAINTENANCE / REPAIR	2,170	2,170	-
Total EQUIPMENT M&O	29,620	29,620	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	21,130	21,130	-
Total CONTRACT AND SERVICE	21,130	21,130	-
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	185,707	185,706	-
VEHICLE EQUIPMENT REPLACEMENT	131,062	131,062	-
INFORMATION TECH EQUIP MAINT	172,077	172,077	-
WORKERS COMPENSATION INSURANCE	19,278	19,277	-
LIABILITY INSURANCE	60,548	60,548	-
BUILDING OCCUPANCY	125,533	125,533	-
MAJOR FACILITIES REPAIR	2,866	2,866	-
OVERHEAD	1,057,023	1,057,023	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total INTERNAL SERVICE ALL	1,754,093	1,754,092	-
Total Expenditures	5,516,085	6,019,983	9.14%

Expenditures by Fund

Expenditures by Fund

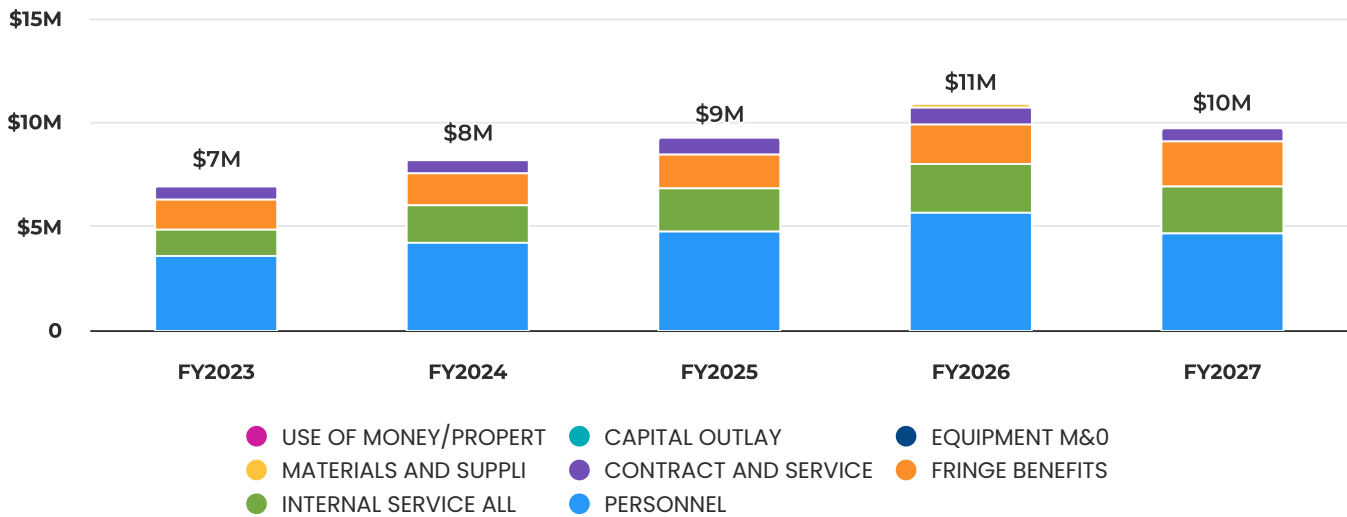
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	5,092,960	5,658,887	11.11%
HARBOR TIDELANDS	184,288	152,757	-17.11%
HARBOR UPLANDS	238,838	208,339	-12.77%
Total Expenditures	5,516,085	6,019,983	9.14%

Police – Special Operations

Purpose: The Special Operations Division oversees the operations of the Traffic Unit, Community Services, Parking Enforcement and Animal Control. The Special Operations Division proactively performs operations that enhance the safety of the community.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	3,849,075	3,801,778	-1.23%
PART-TIME SALARIES	728,866	477,366	-34.51%
OVERTIME	327,834	89,538	-72.69%
OVERTIME - SPECIAL EVENTS	84,020	86,541	3.00%
VAC / HOLIDAY CASHOUT (PERS)	168,974	50,544	-70.09%
VAC / HOLIDAY CASHOUT (NON-PERS)	139,086	126,314	-9.18%
PERSONNEL ADJUSTMENTS	365,007	-	-100.00%
Total PERSONNEL	5,662,862	4,632,081	-18.20%
FRINGE BENEFITS			
CAR ALLOWANCE	6,379	3,000	-52.97%
OTHER PAY	110,866	124,463	12.26%
SICK LEAVE BONUS	7,123	4,500	-36.82%
STANDBY BONUS	8,292	5,533	-33.27%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CELL PHONE ALLOWANCE	446	420	-5.91%
PUBLIC SAFETY UNIFORM ALLOW	1,807	1,500	-17.00%
FICA	73,608	73,572	-0.05%
LIFE INSURANCE	3,508	4,352	24.06%
MEDICAL INSURANCE	529,591	604,369	14.12%
MEDICARE	73,086	59,605	-18.45%
PSYCHOLOGICAL INSURANCE	160	165	3.38%
PENSION (EMPLOYER SHARE)	778,312	639,845	-17.79%
PENSION (UNFUNDED LIABILITY)	-	352,660	-
PENSION (EMPLOYEE SHARE)	103,099	67,623	-34.41%
OTHER POST EMP BENEFITS (OPEB)	232,602	207,544	-10.77%
UNEMPLOYMENT	15,946	10,296	-35.43%
Total FRINGE BENEFITS	1,944,824	2,159,447	11.04%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	4,650	4,650	-
OFFICE SUPPLIES	5,000	5,000	-
SPECIAL DEPARMENTAL SUPPLIES	107,846	68,330	-36.64%
TRAINING / MEETINGS / CONFERENCES	4,075	600	-85.28%
MILEAGE REIMBURSEMENT	100	100	-
POSTAGE	2,500	2,500	-
PUBLICATIONS / SUBSCRIPTIONS	1,591	1,591	-
MEMBERSHIPS / DUES	1,136	1,136	-
Total MATERIALS AND SUPPLI	126,899	83,907	-33.88%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	3,340	3,340	-
MAINTENANCE / REPAIR	30,850	30,850	-
Total EQUIPMENT M&O	34,190	34,190	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	200	200	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CONTRACTS/ PROFESSIONAL SERVICE	803,682	633,681	-21.15%
OTHER NON-CAPITAL EQUIPMENT	3,000	-	-100.00%
DONATION EXPENDITURES	3,000	-	-100.00%
Total CONTRACT AND SERVICE	809,882	633,881	-21.73%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	113,021	113,021	-
VEHICLE EQUIPMENT REPLACEMENT	73,564	73,564	-
INFORMATION TECH EQUIP MAINT	314,751	314,751	-
WORKERS COMPENSATION INSURANCE	107,163	107,164	-
LIABILITY INSURANCE	16	16	-0.93%
CITY FACILITY SEWER FEE	678	678	0.07%
OVERHEAD	1,690,313	1,690,313	-
Total INTERNAL SERVICE ALL	2,299,507	2,299,507	-
Total Expenditures	10,878,163	9,843,013	-9.52%

Expenditures by Fund

Expenditures by Fund

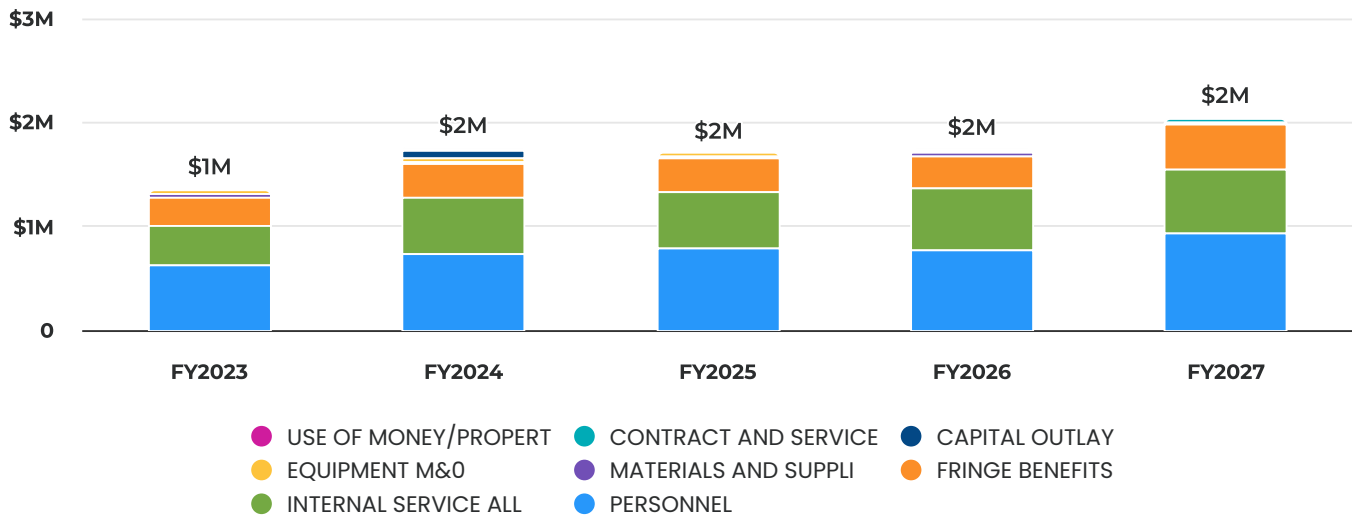
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	10,458,146	9,721,314	-7.05%
OTHER INTER GOVERNMENTAL GRANT	298,319	-	-100.00%
HARBOR TIDELANDS	30,425	30,425	-
HARBOR UPLANDS	91,274	91,274	-
Total Expenditures	10,878,163	9,843,013	-9.52%

Police - Management Services

Purpose: The Management Services Division provides support for the Records Unit and Information Services. The Management Services Division collects, processes, and disseminates law enforcement information to assist in the apprehension and prosecution of criminal offenders and to improve public safety, communication and productivity.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	555,049	736,023	32.61%
PART-TIME SALARIES	173,115	173,115	-
OVERTIME	14,000	14,420	3.00%
VAC / HOLIDAY CASHOUT (NON-PERS)	21,894	13,936	-36.35%
Total PERSONNEL	764,057	937,494	22.70%
FRINGE BENEFITS			
CAR ALLOWANCE	-	3,600	-
OTHER PAY	14,750	14,359	-2.65%
FICA	45,672	50,716	11.04%
LIFE INSURANCE	898	1,319	46.95%
MEDICAL INSURANCE	148,930	210,600	41.41%
MEDICARE	10,681	11,861	11.04%
PSYCHOLOGICAL INSURANCE	43	55	29.23%
PENSION (EMPLOYER SHARE)	52,503	68,320	30.13%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (UNFUNDED LIABILITY)	-	37,502	-
PENSION (EMPLOYEE SHARE)	4,822	4,682	-2.91%
OTHER POST EMP BENEFITS (OPEB)	20,635	27,297	32.29%
UNEMPLOYMENT	4,252	3,432	-19.29%
Total FRINGE BENEFITS	303,187	433,743	43.06%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	14,800	14,800	-
SPECIAL DEPARTMENTAL SUPPLIES	2,230	2,230	-
POSTAGE	10,500	10,500	-
PUBLICATIONS / SUBSCRIPTIONS	3,000	3,000	-
MEMBERSHIPS / DUES	355	355	-
Total MATERIALS AND SUPPLI	30,885	30,885	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	30,387	-	-100.00%
MAINTENANCE / REPAIR	710	710	-
Total EQUIPMENT M&O	31,097	710	-97.72%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	5,030	35,417	604.12%
Total CONTRACT AND SERVICE	5,030	35,417	604.12%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	12,491	12,491	-
INFORMATION TECH EQUIP MAINT	60,964	60,964	-
WORKERS COMPENSATION INSURANCE	6,443	6,443	-
OVERHEAD	520,791	520,791	-
Total INTERNAL SERVICE ALL	600,688	600,689	-
Total Expenditures	1,734,945	2,038,938	17.52%

Expenditures by Fund

Expenditures by Fund

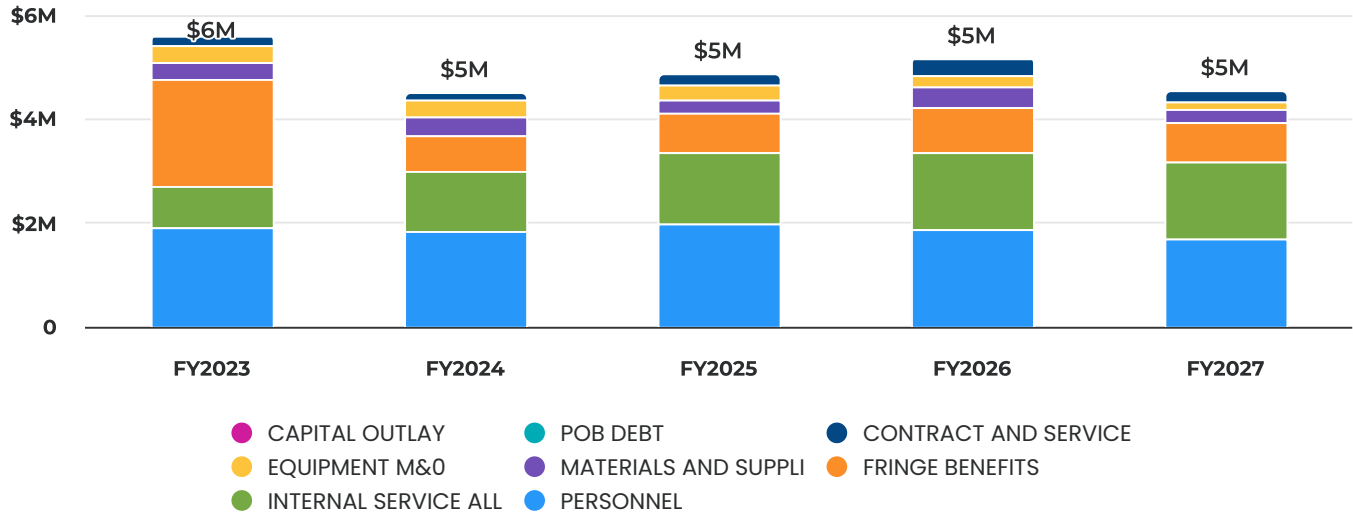
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,734,945	2,038,938	17.52%
Total Expenditures	1,734,945	2,038,938	17.52%

Police – Administrative Services

Purpose: The Administrative Services Division strategically plans, organizes, manages and supervises unit activities in Payroll, Personnel and Training, Jail, Technical Services, Property and Evidence, Emergency Communications and supports the field services divisions that maintain and improve public safety. The Administrative Services Division also works with the Public Works Department to maintain and improve the Police Department public facility.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,651,344	1,488,938	-9.83%
PART-TIME SALARIES	50,147	50,147	-
OVERTIME	103,480	106,584	3.00%
VAC/HOLIDAY CASHOUT (NON-PERS)	65,584	41,581	-36.60%
Total PERSONNEL	1,870,555	1,687,250	-9.80%
FRINGE BENEFITS			
CAR ALLOWANCE	-	3,600	-
OTHER PAY	22,864	22,111	-3.29%
SICK LEAVE BONUS	-	112	-
STANDBY BONUS	-	7,904	-
CELL PHONE ALLOWANCE	-	660	-
FICA	130,895	99,736	-23.80%
LIFE INSURANCE	2,065	3,305	60.08%
MEDICAL INSURANCE	381,714	321,780	-15.70%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICARE	30,613	23,323	-23.81%
PSYCHOLOGICAL INSURANCE	92	81	-11.48%
PENSION (EMPLOYER SHARE)	138,679	117,110	-15.55%
PENSION (UNFUNDED LIABILITY)	63,700	64,344	1.01%
PENSION (EMPLOYEE SHARE)	29,067	29,403	1.15%
OTHER POST EMP BENEFITS (OPEB)	61,149	55,394	-9.41%
UNEMPLOYMENT	9,142	5,054	-44.72%
Total FRINGE BENEFITS	869,980	753,917	-13.34%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	89,890	89,890	-
OFFICE SUPPLIES	10,040	10,040	-
SPECIAL DEPARMENTAL SUPPLIES	68,220	68,220	-
TRAINING / MEETINGS / CONFERENCES	134,026	76,607	-42.84%
POSTAGE	100	100	-
PUBLICATIONS/ SUBSCRIPTIONS	23,260	-	-100.00%
MEMBERSHIPS / DUES	55,000	1,400	-97.45%
CELL PHONES	140	1,770	1,161.31%
Total MATERIALS AND SUPPLI	380,676	248,027	-34.85%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	200,404	125,685	-37.28%
MAINTENANCE / REPAIR	5,940	5,940	-
Total EQUIPMENT M&O	206,344	131,625	-36.21%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	342,790	244,697	-28.62%
Total CONTRACT AND SERVICE	342,790	244,697	-28.62%
POB DEBT			
INTEREST EXPENSE POB SAFETY	12,284	-	-100.00%
Total POB DEBT	12,284	-	-100.00%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	21,021	21,022	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
VEHICLE EQUIPMENT REPLACEMENT	11,694	11,694	-
INFORMATION TECH EQUIP MAINT	263,478	263,478	-
WORKERS COMPENSATION INSURANCE	58,259	58,260	-
LIABILITY INSURANCE	21,946	21,945	-
BUILDING OCCUPANCY	32,032	32,032	-
MAJOR FACILITIES REPAIR	636	636	0.01%
CITY FACILITY SEWER FEE	481	481	0.10%
OVERHEAD	1,076,537	1,076,537	-
Total INTERNAL SERVICE ALL	1,486,084	1,486,085	-
Total Expenditures	5,168,713	4,551,601	-11.94%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,347,480	1,328,213	-1.43%
NARCOTIC FORFEITURE & SEIZURE	57,419	-	-100.00%
EMERGENCY COMMUNICATIONS FUND	3,763,814	3,223,388	-14.36%
Total Expenditures	5,168,713	4,551,601	-11.94%

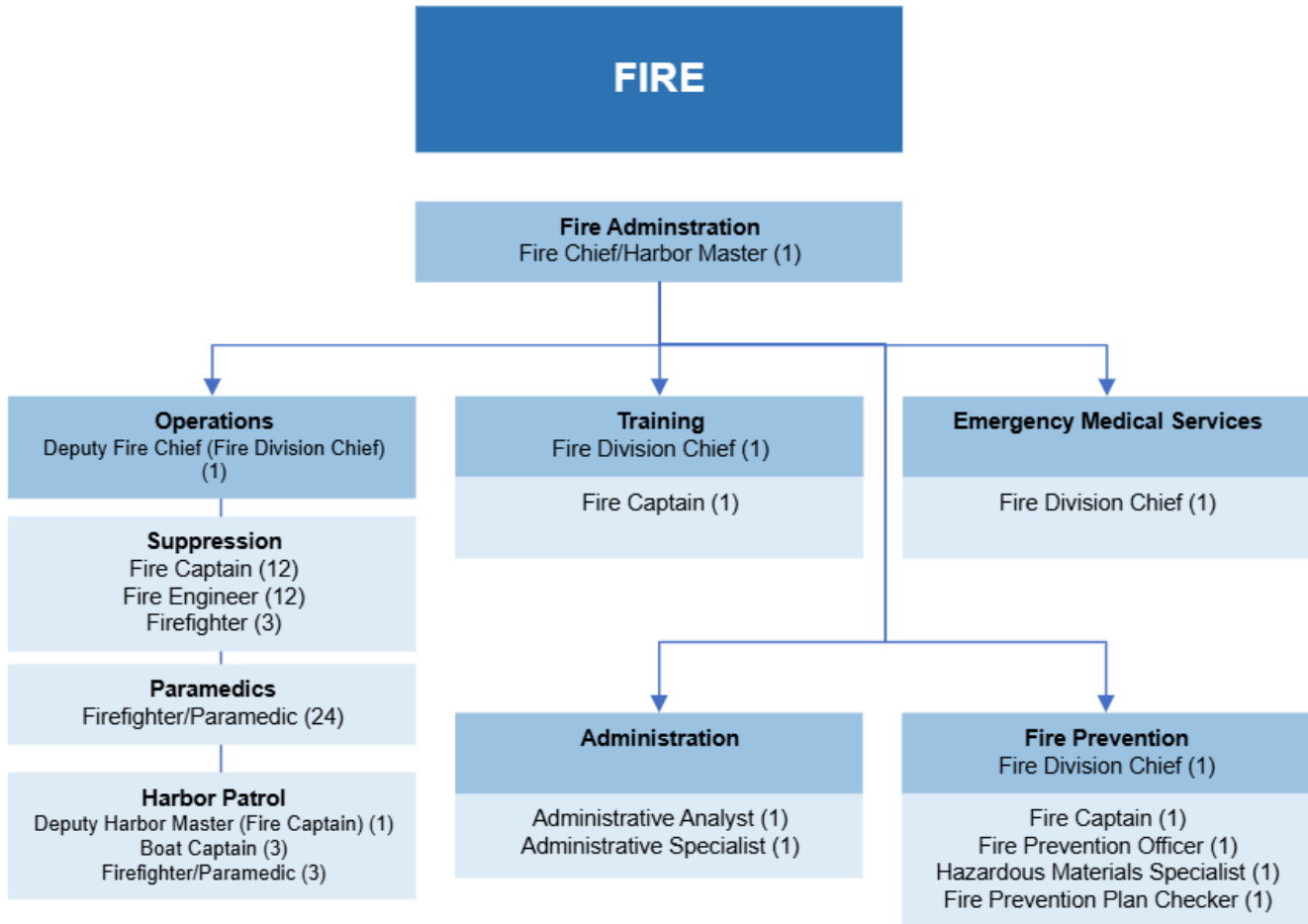


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Fire

Mission Statement: To serve the community by protecting life, property, and the environment through prevention, education, and emergency services.

Organizational Chart



Note: This organizational chart shows divisions based on current operational duties. The Training and Emergency Medical Services divisions were previously shown as Special Services. The budget and actuals for these two divisions still remains and reported in the Special Services division.

Summary of Personnel

Position Title	Position Count
Administration	
Fire Chief/Harbor Master	1.00
Administrative Analyst	1.00
Administrative Specialist	1.00
Administration Total	3.00
Prevention	
Fire Division Chief	1.00
Fire Captain	1.00
Fire Prevention Officer	1.00
Hazardous Materials Specialist	1.00
Fire Prevention Plan Checker	1.00
Prevention Total	5.00
Training	
Fire Division Chief	1.00
Fire Captain	1.00
Training Total	2.00
Operations	
Deputy Fire Chief (Fire Division Chief)	1.00
Paramedics	
Firefighter/Paramedic	24.00
Paramedics Total	24.00
Suppression	
Fire Captain	12.00
Fire Engineer	12.00
Firefighter	3.00
Suppression Total	27.00
Harbor Patrol	
Deputy Harbor Master (Fire Captain)	1.00
Boat Captain	3.00
Firefighter/Paramedic	3.00
Harbor Patrol Personnel Total	7.00
Emergency Medical Services	
Fire Division Chief	1.00
Emergency Medical Services Total	1.00
Total Sworn	65.00
Total Non-Sworn	5.00
Total Personnel	70.00



Performance Measures

Functions

- **Core Function: Operations**
 - Responded to 7750 calls for service including structure fires, multi-victim accidents, technical rescues, medical emergencies, and maritime incidents.
 - Directed the day-to-day administration of the Fire Department with 65 employees and a budget of \$20,403,671.
 - Continue to improve emergency response policies enhancing public safety and compliance with Federal, State, and County mandates.
 - Developed 15 Fire Department Policies were created or updated to meet new legal or best practice requirements.
- **Core Function: Fire Prevention**
 - Reduced community risk by completing 3000 Fire and Life Safety Inspections.
 - Coordinated the review of 270 fire sprinkler and fire alarm plan reviews for new construction in Redondo Beach.
 - Delivered 10 Incident Action Plans for City special events to improve safety at community events.
- **Core Function: Emergency Medical Services**
 - Ensured compliance with EMS Program requirements as mandated by the State of California and County of Los Angeles Emergency Medical Services Agencies.
 - Maintained QI elements of the RBFD EMS Program and reviewed approximately 5400 reports.
- **Core Function: Training**
 - Prepared staff for all-hazard responses including structure fires, multi-victim assessments, technical rescues, wildland fires, hazardous materials events, and maritime incidents completing.
 - Completed over 250 hours of annual training per Fire Department employee.
 - Coordinated fleet maintenance with Public Works for 20 department vehicles.

FY 2026–27 Goals

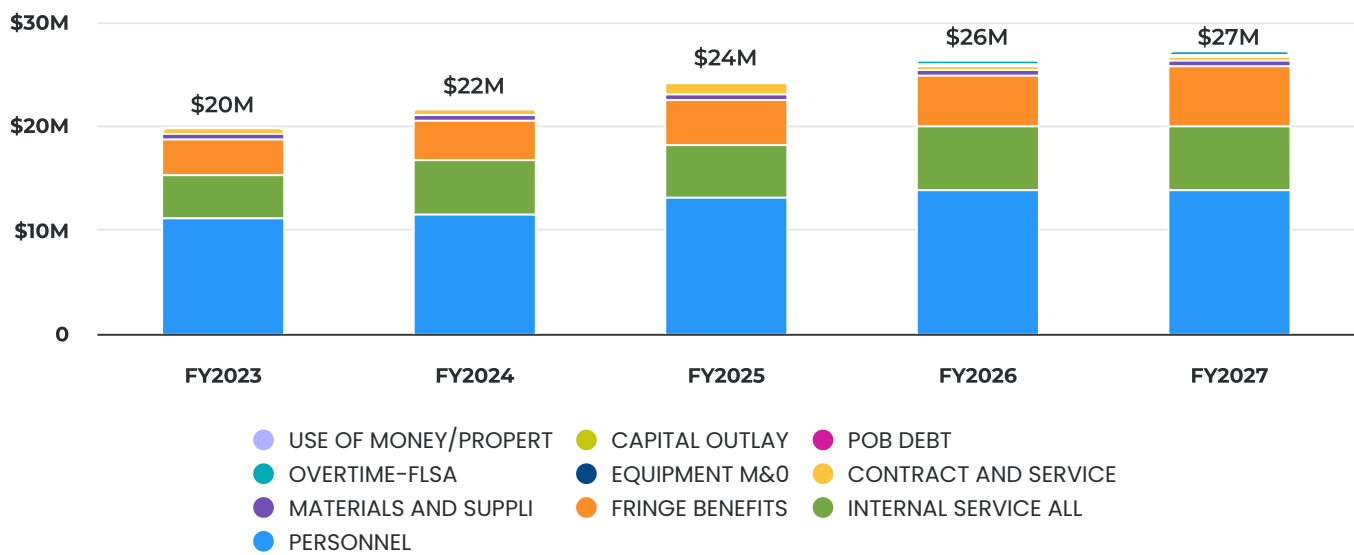
- Coordinate and support the delivery of Measure FP. Transition to temporary facilities and break ground on the project by June 30th, 2027.
- Implement elements of regional resource management system and Unified Response to Violent Incidents training in preparation for the 2028 Olympics by April 2027.
- Provide Motion Picture Television Safety Officers training by October 2026.
- Complete a minimum of 95% of annual Fire Inspections required by SBI205 and CA Health and Safety code sections 13146.2 and 13146.3 by December 2026.
- Implement a digital fire pre-plan system with Mobile Data Computer display by December 2026.
- Deliver a Boater Safety Day maritime public education event by May 2027.
- Establish a plan to meet National Weather Service guidelines for a tsunami-ready community by April 2027.
- Deliver a Cardiac Arrest Plan improving survival rates for victims of sudden cardiac arrest to City Council by February 2027.
- Develop and implement a department Operations Manual by June 30th, 2027.



- Develop, implement, and conduct a drill implementing a Tsunami Evacuation Plan for King Harbor by December 2026.
- Develop and administer and Fire Engineer Exam by November 2026.
- Develop and administer a Division Chief Exam by June 2027.
- Continued support and development of Alternative Crisis Response (ACR) resource in collaboration with City Attorney’s office through June 2027.
- Conduct a review and update of Title 12 of the Redondo Beach Municipal Code with Harbor Patrol and the Police Department MEU by March 2027.
- Recruit and develop a scope of work for RBFd EMS Program Medical Director by October 2026.
- Develop and implement the RBFd EMS Skills Training Program required by Los Angeles County Department of Health Services by January 2027.
- Successfully complete the of County of Los Angeles Emergency Medical Services annual RBFd EMS Program audit by April 2027.
- Complete probationary training for (1) Firefighter/Paramedic and (3) Firefighters by March 1st, 2027.
- Procure, fabricate, and outfit (4) department vehicles by May 2027.
- Conduct a Fire Rescue Boat Specialist Academy by October 2026.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	10,116,596	10,481,373	3.61%
PART-TIME SALARIES	25,735	25,735	-
OVERTIME	3,164,621	3,259,560	3.00%
OVERTIME - SPECIAL EVENTS	20,487	21,102	3.00%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
VAC / HOLIDAY CASHOUT (PERS)	-	52,764	-
VAC / HOLIDAY CASHOUT (NON-PERS)	254,961	214,729	-15.78%
PERSONNEL ADJUSTMENTS	305,000	-202,237	-166.31%
Total PERSONNEL	13,887,399	13,853,026	-0.25%
FRINGE BENEFITS			
OTHER PAY	128,606	135,524	5.38%
SICK LEAVE BONUS	74,416	70,500	-5.26%
CELL PHONE ALLOWANCE	2,807	1,980	-29.45%
PUBLIC SAFETY UNIFORM ALLOW	16,744	14,358	-14.25%
FICA	23,353	23,026	-1.40%
LIFE INSURANCE	8,821	9,523	7.96%
MEDICAL INSURANCE	1,270,937	1,301,540	2.41%
MEDICARE	175,116	164,229	-6.22%
PSYCHOLOGICAL INSURANCE	351	350	-0.30%
PENSION (EMPLOYER SHARE)	2,376,748	2,159,092	-9.16%
PENSION (UNFUNDED LIABILITY)	-	1,188,005	-
PENSION (EMPLOYEE SHARE)	137,689	126,066	-8.44%
OTHER POST EMP BENEFITS (OPEB)	606,183	614,703	1.41%
UNEMPLOYMENT	35,082	21,840	-37.75%
Total FRINGE BENEFITS	4,856,851	5,830,736	20.05%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	156,550	96,550	-38.33%
OFFICE SUPPLIES	13,302	14,640	10.06%
SPECIAL DEPARMENTAL SUPPLIES	281,560	288,442	2.44%
TRAINING / MEETINGS / CONFERENCES	97,558	116,425	19.34%
MILEAGE REIMBURSEMENT	240	240	-
POSTAGE	4,640	4,640	-
PUBLICATIONS / SUBSCRIPTIONS	5,171	5,171	-
MEMBERSHIPS / DUES	1,450	1,450	-
CELL PHONES	20,550	20,550	-
MOTOR FUEL / PETROLEUM PRODUCTS	14,000	14,000	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total MATERIALS AND SUPPLI	595,021	562,108	-5.53%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	177,152	163,376	-7.78%
MAINTENANCE / REPAIR	21,000	21,000	-
Total EQUIPMENT M&O	198,152	184,376	-6.95%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	368,910	249,010	-32.50%
OTHER NON-CAPITAL EQUIPMENT	43,300	28,300	-34.64%
Total CONTRACT AND SERVICE	412,210	277,310	-32.73%
POB DEBT			
INTEREST EXPENSE POB SAFETY	145,777	-	-100.00%
Total POB DEBT	145,777	-	-100.00%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	506,759	506,760	-
VEHICLE EQUIPMENT REPLACEMENT	982,183	982,182	-
INFORMATION TECH EQUIP MAINT	448,393	448,394	-
INFORMATION TECH EQUIP REPLACE	16,133	16,133	-
COMMUNICATION EQUIP REPLACE	188,451	188,451	-
WORKERS COMPENSATION INSURANCE	556,782	556,779	-
LIABILITY INSURANCE	171,799	171,799	-
BUILDING OCCUPANCY	295,852	295,852	-
MAJOR FACILITIES REPAIR	8,342	8,343	0.01%
CITY FACILITY SEWER FEE	842	842	0.05%
OVERHEAD	2,463,996	2,463,996	-
EMERGENCY COMM OPERATIONS	414,258	414,258	-
Total INTERNAL SERVICE ALL	6,053,788	6,053,789	-
CAPITAL OUTLAY			
VEHICLE EQUIPMENT	26,311	-	-100.00%
Total CAPITAL OUTLAY	26,311	-	-100.00%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OVERTIME-FLSA			
PERSONNEL	246,094	461,208	87.41%
Total OVERTIME-FLSA	246,094	461,208	87.41%
Total Expenditures	26,421,603	27,222,553	3.03%

Expenditures by Fund

Expenditures by Fund

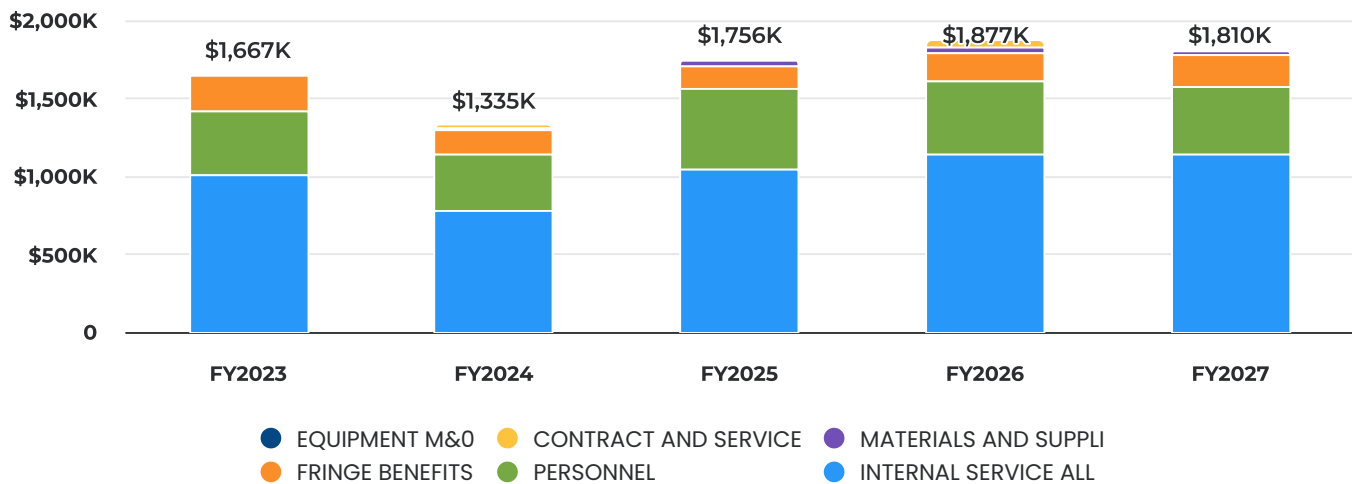
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	23,879,668	24,854,529	4.08%
DISASTER RECOVERY	17,060	17,060	-
HARBOR TIDELANDS	2,058,224	2,017,687	-1.97%
HARBOR UPLANDS	229,448	166,429	-27.47%
SOLID WASTE	237,203	166,848	-29.66%
Total Expenditures	26,421,603	27,222,553	3.03%

Fire - Administration

Purpose: The purpose of Fire Administration is to provide overall planning, control, and management of all Fire Department activities and staff support for all divisions and to direct the day-to-day administration of the Fire Department within the policies set forth by the City Council and City Manager. Fire Administration also establishes and modifies as needed all department strategies, tactics and policies in addition to administering joint training and automatic/mutual aide responses with neighboring fire jurisdictions. Fire Administration also oversees its participation in the City’s combined Police/Fire communications services and serves as liaison to other fire suppression and medical emergency organizations. Specific administrative activities include general administration, establishment of annual goals and objectives, staff report development, fiscal management, records management, purchasing, clerical support, program coordination and community services.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	461,852	421,818	-8.67%
VAC / HOLIDAY CASHOUT (NON-PERS)	17,725	11,659	-34.22%
Total PERSONNEL	479,576	433,477	-9.61%
FRINGE BENEFITS			
OTHER PAY	1,068	-	-100.00%
CELL PHONE ALLOWANCE	702	660	-5.93%
PUBLIC SAFETY UNIFORM ALLOW	850	800	-5.93%
FICA	11,071	7,001	-36.76%
LIFE INSURANCE	475	862	81.53%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	44,604	47,407	6.28%
MEDICARE	7,622	6,534	-14.27%
PSYCHOLOGICAL INSURANCE	14	13	-8.45%
PENSION (EMPLOYER SHARE)	88,213	77,584	-12.05%
PENSION (UNFUNDED LIABILITY)	-	42,761	-
OTHER POST EMP BENEFITS (OPEB)	24,259	22,585	-6.90%
UNEMPLOYMENT	1,419	833	-41.31%
Total FRINGE BENEFITS	180,296	207,040	14.83%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	2,400	2,400	-
OFFICE SUPPLIES	5,000	5,000	-
TRAINING / MEETINGS / CONFERENCES	20,811	20,811	-
POSTAGE	1,430	1,430	-
PUBLICATIONS / SUBSCRIPTIONS	30	30	-
MEMBERSHIPS / DUES	660	660	-
Total MATERIALS AND SUPPLI	30,331	30,331	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	53,000	5,000	-90.57%
Total CONTRACT AND SERVICE	53,000	5,000	-90.57%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	14,616	14,616	-
VEHICLE EQUIPMENT REPLACEMENT	5,388	5,388	-0.01%
INFORMATION TECH EQUIP MAINT	52,593	52,593	-
INFORMATION TECH EQUIP REPLACE	16,133	16,133	-
COMMUNICATION EQUIP REPLACE	188,451	188,451	-
WORKERS COMPENSATION INSURANCE	17,469	17,469	-
LIABILITY INSURANCE	122,277	122,277	-
BUILDING OCCUPANCY	295,852	295,852	-
MAJOR FACILITIES REPAIR	6,010	6,010	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CITY FACILITY SEWER FEE	842	842	0.05%
EMERGENCY COMM OPERATIONS	414,258	414,258	-
Total INTERNAL SERVICE ALL	1,133,888	1,133,889	-
Total Expenditures	1,877,092	1,809,737	-3.59%

Expenditures by Fund

Expenditures by Fund

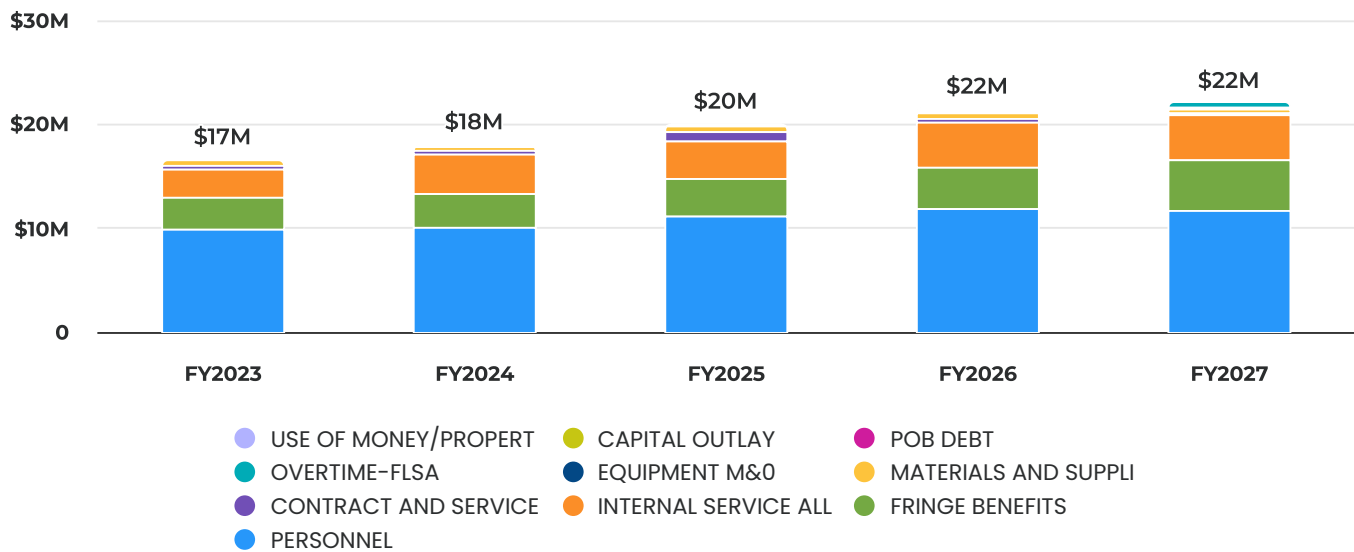
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,877,092	1,809,737	-3.59%
Total Expenditures	1,877,092	1,809,737	-3.59%

Fire - Operations

Purpose: To provide directive in the deployment of all fire/medical/hazardous material resources to ensure public safety; to provide management directive and oversight to all Fire Department programs; to develop and implement public safety programs, services and life safety innovations; to establish and modify, as needed, department strategies, tactics and policies as they relate to land-based fire suppression activities and Harbor Patrol operations; to plan and coordinate automatic and mutual aid deployment of emergency response units during large-scale incidents and wildland conflagrations; to oversee the EMS/paramedic component of the Fire Department and manage a continuing quality assurance/improvement (QA/QI) program to ensure that proper medical personnel are allocated and implementing field protocols in accordance with prescribed regulations as adopted by the Los Angeles Health Care Agency.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	8,231,021	8,437,808	2.51%
PART-TIME SALARIES	25,735	25,735	-
OVERTIME	3,103,049	3,196,141	3.00%
OVERTIME - SPECIAL EVENTS	20,487	21,102	3.00%
VAC / HOLIDAY CASHOUT (PERS)	-	34,096	-
VAC / HOLIDAY CASHOUT (NON-PERS)	207,908	127,406	-38.72%
PERSONNEL ADJUSTMENTS	173,782	-202,237	-216.37%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total PERSONNEL	11,761,982	11,640,051	-1.04%
FRINGE BENEFITS			
OTHER PAY	120,742	128,742	6.63%
SICK LEAVE BONUS	69,100	65,500	-5.21%
CELL PHONE ALLOWANCE	702	660	-5.93%
PUBLIC SAFETY UNIFORM ALLOW	15,362	13,558	-11.74%
FICA	1,634	1,101	-32.63%
LIFE INSURANCE	7,320	7,015	-4.17%
MEDICAL INSURANCE	1,128,007	1,140,913	1.14%
MEDICARE	144,596	134,156	-7.22%
PSYCHOLOGICAL INSURANCE	305	295	-3.26%
PENSION (EMPLOYER SHARE)	2,002,676	1,778,362	-11.20%
PENSION (UNFUNDED LIABILITY)	-	978,322	-
PENSION (EMPLOYEE SHARE)	62,028	59,782	-3.62%
OTHER POST EMP BENEFITS (OPEB)	502,032	503,426	0.28%
UNEMPLOYMENT	30,473	18,377	-39.69%
Total FRINGE BENEFITS	4,084,978	4,830,209	18.24%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	151,180	91,180	-39.69%
OFFICE SUPPLIES	3,830	3,830	-
SPECIAL DEPARMENTAL SUPPLIES	268,092	268,092	-
TRAINING / MEETINGS / CONFERENCES	17,767	17,767	-
MILEAGE REIMBURSEMENT	240	240	-
POSTAGE	1,880	1,880	-
PUBLICATIONS/ SUBSCRIPTIONS	1,400	1,400	-
MEMBERSHIPS / DUES	290	290	-
CELL PHONES	20,550	20,550	-
MOTOR FUEL / PETROLEUM PRODUCTS	14,000	14,000	-
Total MATERIALS AND SUPPLI	479,229	419,229	-12.52%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	176,230	162,454	-7.82%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MAINTENANCE/ REPAIR	13,000	13,000	-
Total EQUIPMENT M&O	189,230	175,454	-7.28%
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	259,050	225,550	-12.93%
OTHER NON-CAPITAL EQUIPMENT	43,300	28,300	-34.64%
Total CONTRACT AND SERVICE	302,350	253,850	-16.04%
POB DEBT			
INTEREST EXPENSE POB SAFETY	145,777	-	-100.00%
Total POB DEBT	145,777	-	-100.00%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	447,569	447,569	-
VEHICLE EQUIPMENT REPLACEMENT	926,574	926,574	-
INFORMATION TECH EQUIP MAINT	227,790	227,791	-
WORKERS COMPENSATION INSURANCE	529,696	529,695	-
LIABILITY INSURANCE	49,522	49,522	-
MAJOR FACILITIES REPAIR	2,333	2,333	0.02%
OVERHEAD	2,164,138	2,164,138	-
Total INTERNAL SERVICE ALL	4,347,621	4,347,622	-
CAPITAL OUTLAY			
VEHICLE EQUIPMENT	26,311	-	-100.00%
Total CAPITAL OUTLAY	26,311	-	-100.00%
OVERTIME-FLSA			
PERSONNEL	229,716	461,208	100.77%
Total OVERTIME-FLSA	229,716	461,208	100.77%
Total Expenditures	21,567,194	22,127,623	2.60%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	19,279,522	19,943,507	3.44%
HARBOR TIDELANDS	2,058,224	2,017,687	-1.97%
HARBOR UPLANDS	229,448	166,429	-27.47%



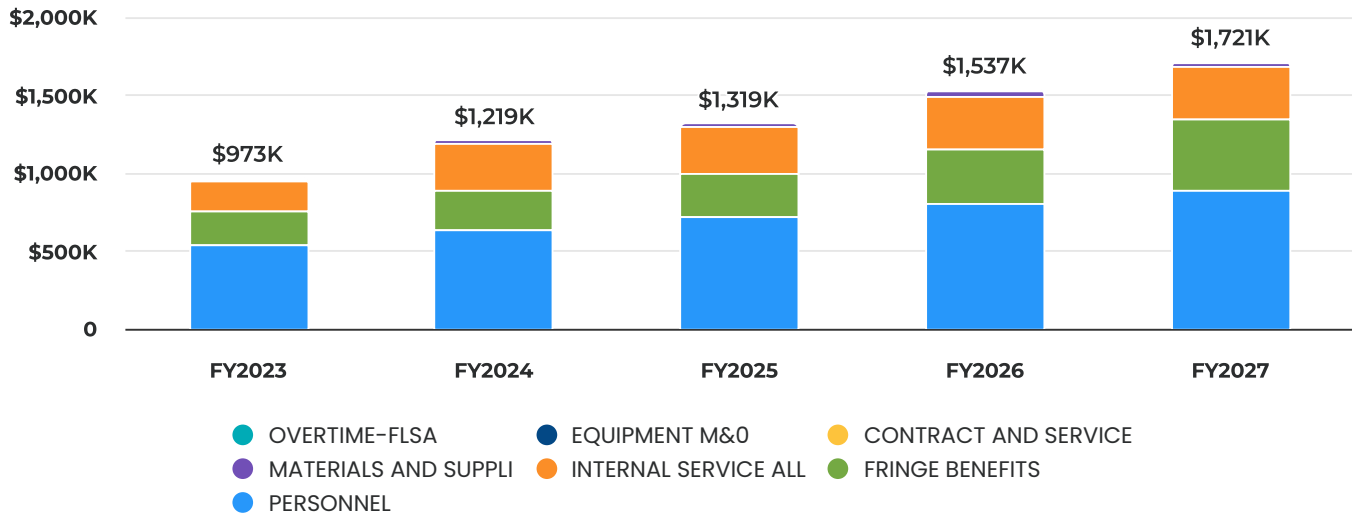
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	21,567,194	22,127,623	2.60%

Fire - Prevention

Purpose: The purpose of Fire Prevention is to reduce the threat of life and property loss to a level equal to or less than the 10 year average by actively enforcing local, State and Federal codes to mitigate fire and life safety hazards. The Fire Prevention Division also maintains a plan review section and hazardous materials disclosure program. The reduction of fire loss is accomplished by examining and conditioning development plans, inspecting buildings and facilities, conducting public education programs, and thoroughly investigating all fires and product hazard incidents. This program also provides arson/investigation responses to all fires, non-fire and hazardous materials incidents as well as providing as backfill personnel during wildland strike-team deployments.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	772,702	856,378	10.83%
OVERTIME	6,572	6,769	3.00%
VAC / HOLIDAY CASHOUT (PERS)	-	18,668	-
VAC / HOLIDAY CASHOUT (NON-PERS)	21,196	7,923	-62.62%
Total PERSONNEL	800,470	889,738	11.15%
FRINGE BENEFITS			
OTHER PAY	3,398	3,391	-0.20%
SICK LEAVE BONUS	2,658	2,500	-5.93%
CELL PHONE ALLOWANCE	1,052	660	-37.29%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PUBLIC SAFETY UNIFORM ALLOW	266	-	-100.00%
FICA	10,647	14,924	40.17%
LIFE INSURANCE	578	1,176	103.44%
MEDICAL INSURANCE	80,631	96,120	19.21%
MEDICARE	12,874	12,879	0.04%
PSYCHOLOGICAL INSURANCE	19	28	50.38%
PENSION (EMPLOYER SHARE)	147,003	152,774	3.93%
PENSION (UNFUNDED LIABILITY)	-	84,043	-
PENSION (EMPLOYEE SHARE)	43,539	33,523	-23.00%
OTHER POST EMP BENEFITS (OPEB)	42,965	46,300	7.76%
UNEMPLOYMENT	1,860	1,716	-7.76%
Total FRINGE BENEFITS	347,490	450,034	29.51%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	2,970	2,970	-
OFFICE SUPPLIES	2,972	4,310	45.01%
SPECIAL DEPARMENTAL SUPPLIES	3,498	10,380	196.72%
TRAINING / MEETINGS / CONFERENCES	14,277	6,058	-57.57%
POSTAGE	1,110	1,110	-
PUBLICATIONS / SUBSCRIPTIONS	1,641	1,641	-
MEMBERSHIPS / DUES	500	500	-
Total MATERIALS AND SUPPLI	26,969	26,969	-
EQUIPMENT M&O			
MAINTENANCE / REPAIR	6,000	6,000	-
Total EQUIPMENT M&O	6,000	6,000	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	4,700	4,700	-
Total CONTRACT AND SERVICE	4,700	4,700	-
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	40,435	40,436	-
VEHICLE EQUIPMENT REPLACEMENT	50,220	50,220	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
INFORMATION TECH EQUIP MAINT	42,977	42,978	-
WORKERS COMPENSATION INSURANCE OVERHEAD	5,943	5,943	-0.01%
Total INTERNAL SERVICE ALL	343,551	343,552	-
OVERTIME-FLSA			
PERSONNEL	8,080	-	-100.00%
Total OVERTIME-FLSA	8,080	-	-100.00%
Total Expenditures	1,537,260	1,720,993	11.95%

Expenditures by Fund

Expenditures by Fund

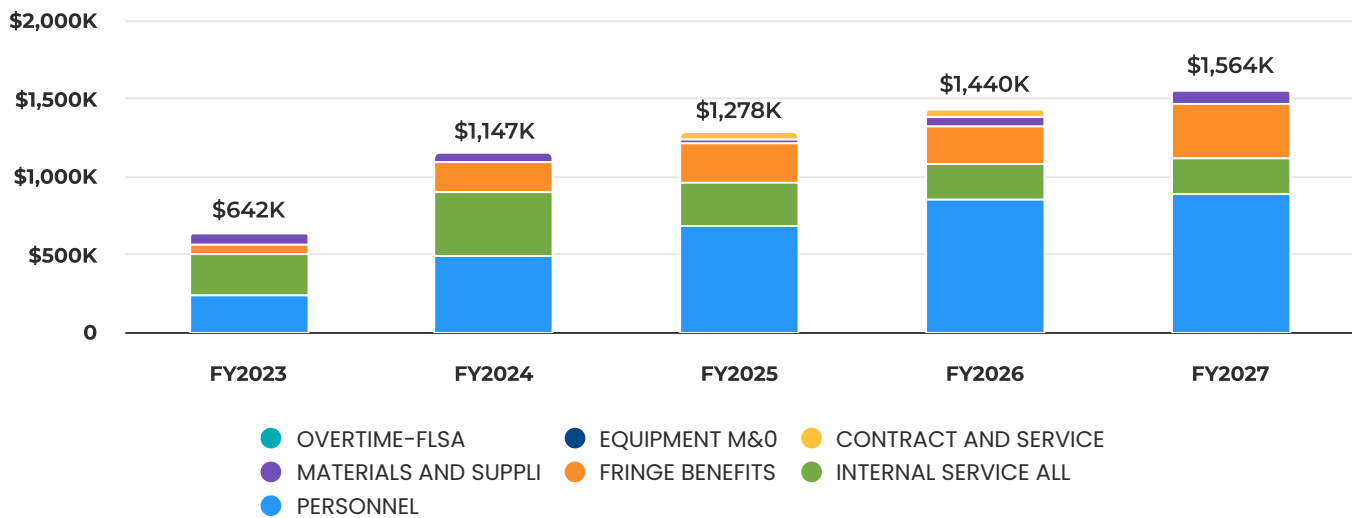
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,300,057	1,554,145	19.54%
SOLID WASTE	237,203	166,848	-29.66%
Total Expenditures	1,537,260	1,720,993	11.95%

Fire – Special Services

Purpose: The purpose of the Special Services Division is to ensure the training of all City employees in managing disaster responses and to enable the City to respond quickly and effectively to major emergencies. To establish and maintain an Emergency Management System that coordinates mitigation, preparedness, response, and recovery phases for 1) natural disasters, 2) technological disasters, and 3) national security emergencies. To manage the City’s Emergency Preparedness Committee. To meet State/Federal laws/mandates including the National Emergency Management System (NEMS). To promote and train the City’s Community Emergency Response Teams (CERT) to respond to disasters until public safety personnel are available. Additionally, under the direction of the Special Services/Division Chief, the departments Training Captain assists with the implementation of comprehensive training and education programs related to fire suppression, disaster and earthquake preparedness.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	651,021	765,369	17.56%
OVERTIME	55,000	56,650	3.00%
VAC / HOLIDAY CASHOUT (NON-PERS)	8,133	67,741	732.94%
PERSONNEL ADJUSTMENTS	131,218	-	-100.00%
Total PERSONNEL	845,371	889,760	5.25%
FRINGE BENEFITS			
OTHER PAY	3,398	3,391	-0.20%
SICK LEAVE BONUS	2,658	2,500	-5.93%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CELL PHONE ALLOWANCE	351	-	-100.00%
PUBLIC SAFETY UNIFORM ALLOW	266	-	-100.00%
LIFE INSURANCE	448	470	5.02%
MEDICAL INSURANCE	17,695	17,100	-3.36%
MEDICARE	10,025	10,660	6.34%
PSYCHOLOGICAL INSURANCE	13	14	5.26%
PENSION (EMPLOYER SHARE)	138,856	150,372	8.29%
PENSION (UNFUNDED LIABILITY)	-	82,879	-
PENSION (EMPLOYEE SHARE)	32,122	32,761	1.99%
OTHER POST EMP BENEFITS (OPEB)	36,928	42,392	14.80%
UNEMPLOYMENT	1,329	914	-31.22%
Total FRINGE BENEFITS	244,087	343,453	40.71%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	1,500	1,500	-
SPECIAL DEPARTMENTAL SUPPLIES	9,970	9,970	-
TRAINING / MEETINGS / CONFERENCES	44,702	71,789	60.59%
POSTAGE	220	220	-
PUBLICATIONS / SUBSCRIPTIONS	2,100	2,100	-
Total MATERIALS AND SUPPLI	58,492	85,579	46.31%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	922	922	-
MAINTENANCE / REPAIR	2,000	2,000	-
Total EQUIPMENT M&O	2,922	2,922	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	52,160	13,760	-73.62%
Total CONTRACT AND SERVICE	52,160	13,760	-73.62%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	4,139	4,139	-0.01%
VEHICLE EQUIPMENT REPLACEMENT	-	-	-100.00%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
INFORMATION TECH EQUIP MAINT	125,032	125,032	-
WORKERS COMPENSATION INSURANCE	3,673	3,672	-0.02%
OVERHEAD	95,883	95,883	-
Total INTERNAL SERVICE ALL	228,727	228,726	-
OVERTIME-FLSA			
PERSONNEL	8,297	-	-100.00%
Total OVERTIME-FLSA	8,297	-	-100.00%
Total Expenditures	1,440,057	1,564,200	8.62%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,422,997	1,547,140	8.72%
DISASTER RECOVERY	17,060	17,060	-
Total Expenditures	1,440,057	1,564,200	8.62%

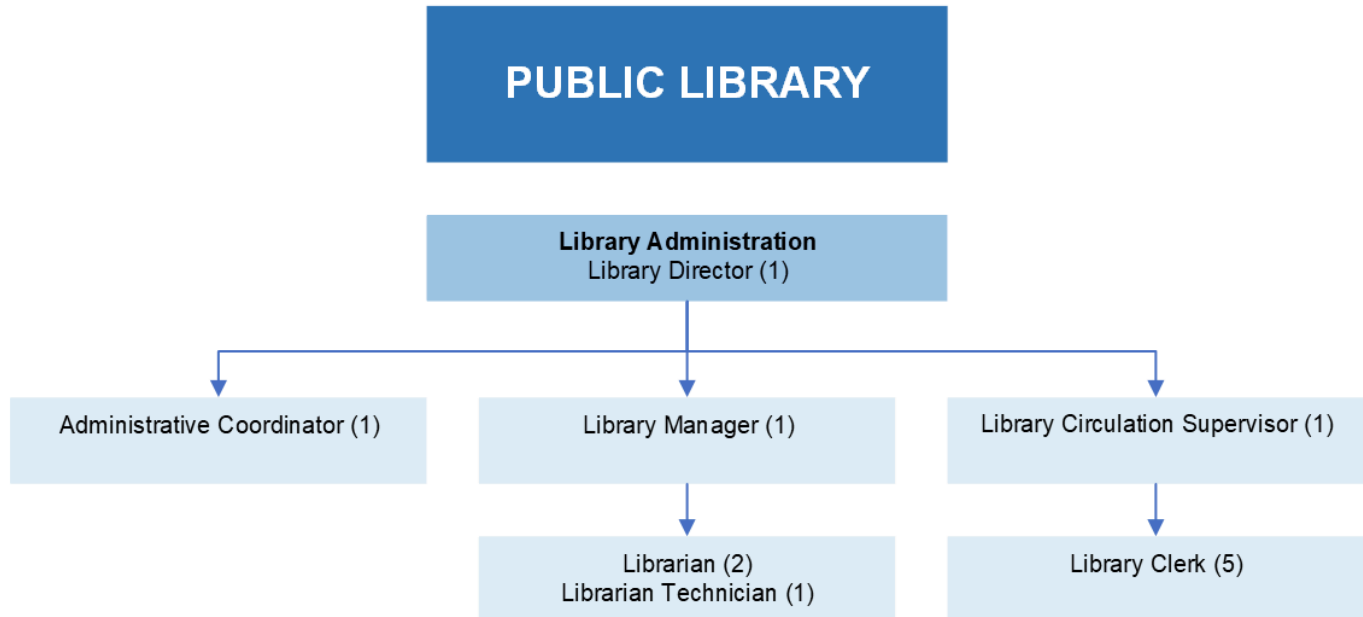


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Public Library

Mission Statement: To offer services and materials in a welcoming atmosphere that meets the informational, educational, recreational, and cultural needs of all library users.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Library Director	1.00
Library Manager	1.00
Librarian	2.00
Library Circulation Supervisor	1.00
Administrative Coordinator	1.00
Library Technician	1.00
Library Clerk	5.00
Total Personnel	12.00

Performance Measures

Functions

- **Core Function: Operate Main Library and North Branch Libraries**
 - Operated Main Library 48 hours weekly
 - Operated North Branch Library 40 hours weekly
 - Operated North Branch Library 8 Express Hours weekly
 - Welcomed 202,148 visitors

- **Core Function: Provide and Maintain Materials Collection**
 - Circulated 350,168 physical materials
 - Circulated 72,404 digital materials

- **Core Function: Manage and Maintain Patron Database**
 - Registered 5,187 new users
 - Maintained 59,940 current users

- **Core Function: Provide Public Internet Access**
 - Provided 7,452 public computers sessions
 - Provided 82,012 Wi-Fi sessions

- **Core Function: Provide Reference and Information Services**
 - Resolved 43,734 inquiries

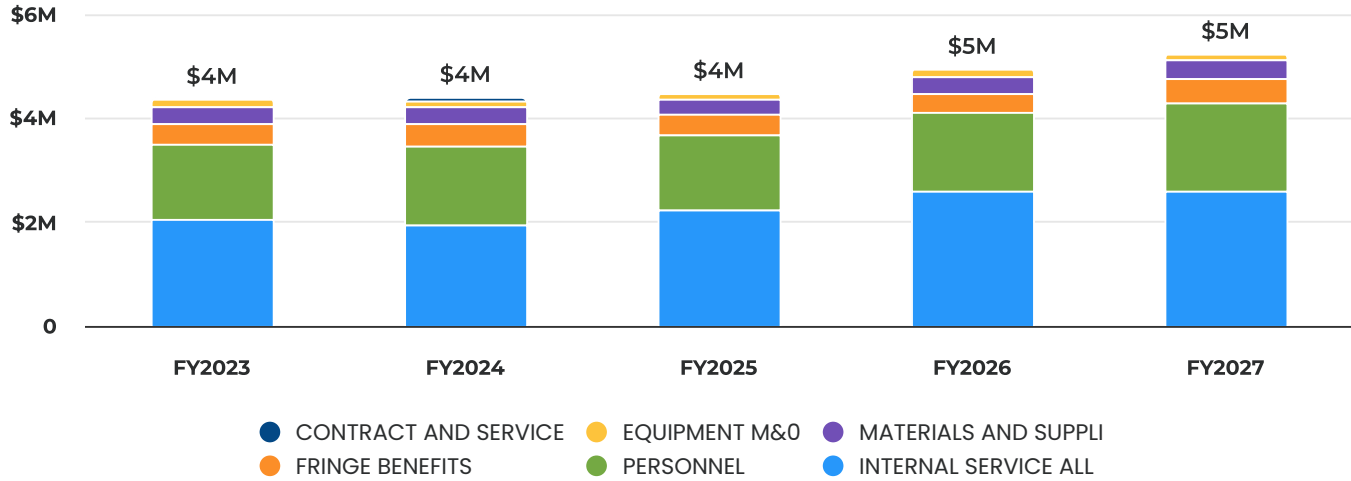
- **Core Function: Conduct Library Programs and Outreach**
 - Conducted Summer Reading program with 2,261 participants
 - Conducted 475 programs with 11,809 attendees
 - Attended 11 outreach events with 3,540 attendees

FY 2026–27 Goals

- Increase participation in Summer Reading program with a goal of 2,500
 - Increase registered users
 - Increase program attendance
 - Develop an early literacy program
 - Explore potential expansion of North Branch Library Express Hours

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	736,619	936,067	27.08%
PART-TIME SALARIES	737,750	737,750	-
VAC / HOLIDAY CASHOUT (NON-PERS)	28,316	12,760	-54.94%
Total PERSONNEL	1,502,685	1,686,577	12.24%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	4,500	-5.93%
OTHER PAY	1,595	-	-100.00%
SICK LEAVE BONUS	478	-	-100.00%
CELL PHONE ALLOWANCE	702	660	-5.93%
FICA	58,435	59,489	1.80%
LIFE INSURANCE	1,194	2,416	102.43%
MEDICAL INSURANCE	174,653	230,641	32.06%
MEDICARE	13,666	14,237	4.18%
PSYCHOLOGICAL INSURANCE	48	60	25.31%
PENSION (EMPLOYER SHARE)	62,924	79,065	25.65%
PENSION (UNFUNDED LIABILITY)	-	43,256	-
PENSION (EMPLOYEE SHARE)	16,127	16,230	0.64%
OTHER POST EMP BENEFITS (OPEB)	27,240	34,580	26.94%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
UNEMPLOYMENT	4,784	3,744	-21.74%
Total FRINGE BENEFITS	366,630	488,878	33.34%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	7,250	7,250	-
SPECIAL DEPARMENTAL SUPPLIES	15,074	15,074	-
TRAINING / MEETINGS / CONFERENCES	5,007	5,007	-
MILEAGE REIMBURSEMENT	685	685	-
POSTAGE	2,000	2,000	-
PUBLICATIONS/ SUBSCRIPTIONS	4,725	4,725	-
MEMBERSHIPS / DUES	4,321	4,321	-
LIBRARY MATERIALS	299,145	299,145	-
Total MATERIALS AND SUPPLI	338,207	338,207	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	128,879	128,879	-
MAINTENANCE/ REPAIR	200	200	-
Total EQUIPMENT M&O	129,079	129,079	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	19,880	19,880	-
Total CONTRACT AND SERVICE	19,880	19,880	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	588,791	588,791	-
INFORMATION TECH EQUIP REPLACE	12,740	12,740	-
WORKERS COMPENSATION INSURANCE	18,247	18,247	-
LIABILITY INSURANCE	1,005,820	1,005,820	-
BUILDING OCCUPANCY	767,908	767,908	-
MAJOR FACILITIES REPAIR	44,721	44,721	-
CITY FACILITY SEWER FEE	2,700	2,700	-0.02%
OVERHEAD	154,429	154,429	-
Total INTERNAL SERVICE ALL	2,595,358	2,595,356	-
Total Expenditures	4,951,839	5,257,977	6.18%



Expenditures by Fund

Expenditures by Fund

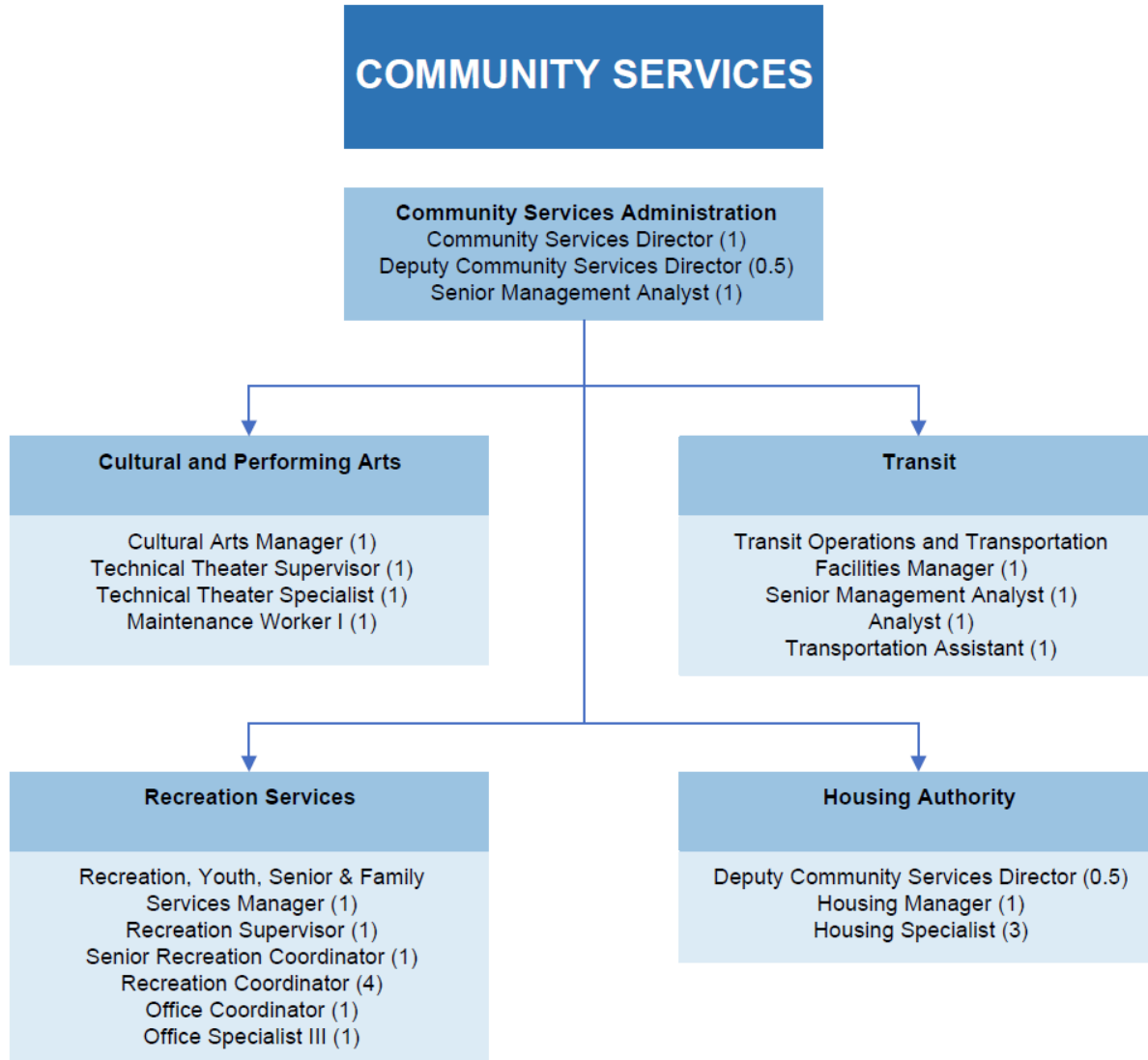
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	4,951,839	5,257,977	6.18%
Total Expenditures	4,951,839	5,257,977	6.18%



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Community Services

Mission Statement: To enhance the quality of life for Redondo Beach residents and visitors through high-quality, customer-oriented programs in the areas of recreation and special events, cultural arts, senior and family services, youth and teen programming, housing assistance, public transportation, and passport administration.



Summary of Personnel

Position Title	Position Count
Administration	
Community Services Director	0.60
Deputy Community Services Director	0.50
Senior Management Analyst	1.00
Administration Total	2.10
Cultural and Performing Arts	
Cultural Arts Manager	1.00
Technical Theater Supervisor	1.00
Technical Theater Specialist	1.00
Maintenance Worker I	1.00
Cultural and Performing Arts Total	4.00
Recreation Services	
Recreation, Youth, Senior & Family Services Manager	1.00
Recreation Supervisor	1.00
Senior Recreation Coordinator	1.00
Recreation Coordinator	4.00
Office Coordinator	1.00
Office Specialist III	1.00
Total	9.00
Housing Authority	
Community Services Director	0.20
Deputy Community Services Director	0.50
Housing Manager	1.00
Housing Specialist	3.00
Recreation Services Total	4.70
Transit	
Community Services Director	0.20
Transit Operations and Transportation Facilities Manager	1.00
Senior Management Analyst	1.00
Analyst	1.00
Transportation Assistant	1.00
Transit Total	4.20
Total Personnel	24.00

Performance Measures

Functions

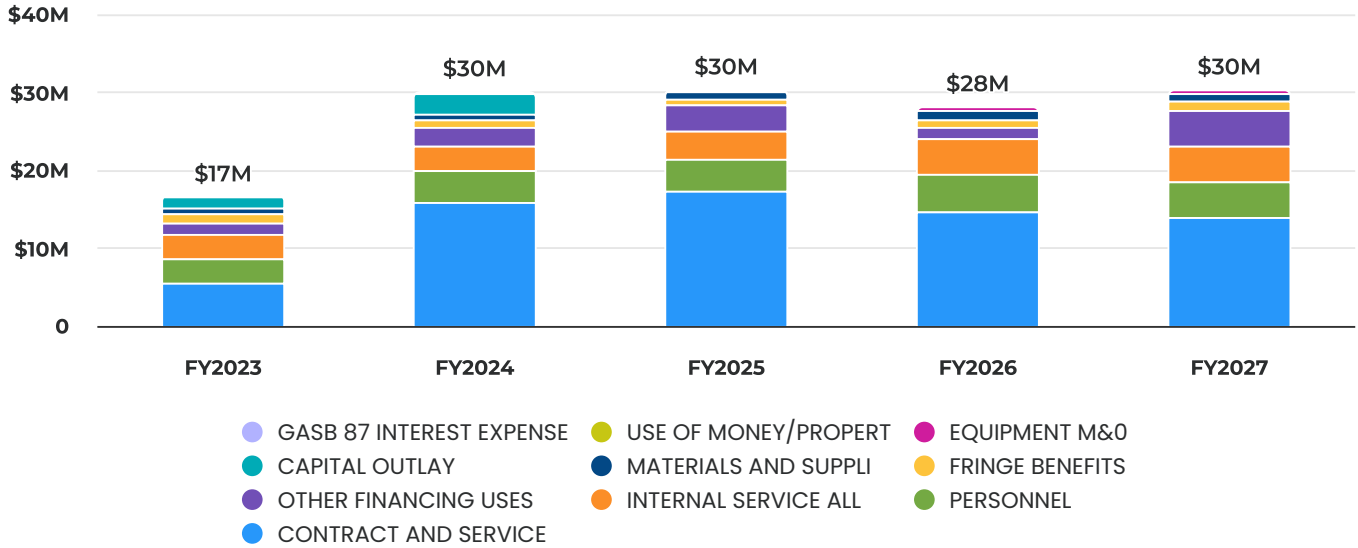
- **Core Function: Manage City Operations and Organizational Leadership**
 - Oversee day-to-day city functions, lead the workforce, and ensure departments operate effectively and in alignment with City Council direction.
- **Core Function: Develop and Administer the City Budget**
 - Prepare and submit the City's annual Operating Budget and Five-Year Capital Improvement Plan to the City Council.
 - Manage the City's finances and the implementation of approved budget actions.
- **Core Function: Lead Strategic Planning and Implementation**
 - Facilitate the City's strategic planning process and timely completion of goals.
- **Core Function: Oversee the City's Communication Platforms and Internal Communications**
 - Manage the City's communication platforms and public messaging to strengthen transparency and community outreach.
 - Effectively communicate with employees and consistently share the City Council's policy priorities, current events, and Strategic Plan goals and objectives.
 - Maintain the City's Legislative Action Platform and align all state and federal advocacy efforts with City goals.

FY 2026–27 Goals

- Manage implementation of Measure FP, including planning and delivery of new Police and Fire facilities.
- Support City Council-directed legislative and grant-funding advocacy, providing staff coordination and research.
- Enhance citywide communication, expanding the use of the website and social media to promote events and public information.
- Coordinate with World Cup 2026 and LA28 organizers to plan and host events within the City.
- Work with the Mayor and City Attorney to update the City's Code of Conduct for the Council, Boards, and Commissions.
- Pursue 2026 Defense Community Infrastructure Program (DCIP) funding for the Police Shooting Range.
- Implement an enhanced City RFP process to improve transparency and competitiveness.
- Prepare a Request for Information to engage local businesses on potential logo use and associated costs for marketing and production.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	2,181,269	2,371,665	8.73%
PART-TIME SALARIES	2,448,228	2,312,861	-5.53%
OVERTIME	105	105	-
VAC / HOLIDAY CASHOUT (NON-PERS)	57,824	1,744	-96.98%
PERSONNEL ADJUSTMENTS	203,639	-	-100.00%
Total PERSONNEL	4,891,065	4,686,375	-4.18%
FRINGE BENEFITS			
CAR ALLOWANCE	8,777	21,000	139.26%
OTHER PAY	28,247	36,595	29.55%
STANDBY BONUS	-	1,186	-
CELL PHONE ALLOWANCE	2,640	3,720	40.93%
FICA	152,707	146,363	-4.15%
LIFE INSURANCE	2,749	5,191	88.81%
MEDICAL INSURANCE	315,392	399,475	26.66%
MEDICARE	35,714	35,137	-1.61%
PSYCHOLOGICAL INSURANCE	111	120	7.71%
PENSION (EMPLOYER SHARE)	157,970	192,930	22.13%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (UNFUNDED LIABILITY)	17,612	105,593	499.55%
PENSION (EMPLOYEE SHARE)	52,023	29,064	-44.13%
OTHER POST EMP BENEFITS (OPEB)	74,361	82,522	10.97%
UNEMPLOYMENT	11,162	7,488	-32.92%
Total FRINGE BENEFITS	859,465	1,066,384	24.08%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	3,900	3,900	-
OFFICE SUPPLIES	20,210	20,210	-
SPECIAL DEPARTMENTAL SUPPLIES	413,574	398,099	-3.74%
TRAINING / MEETINGS / CONFERENCES	35,404	26,962	-23.84%
MILEAGE REIMBURSEMENT	7,070	7,070	-
POSTAGE	12,381	11,125	-10.15%
PUBLICATIONS / SUBSCRIPTIONS	1,950	1,950	-
MEMBERSHIPS / DUES	19,560	21,560	10.22%
TELEPHONE	20,000	20,000	-
CELL PHONES	5,920	6,600	11.49%
MOBILITY ACCESS	80,000	-	-100.00%
MOTOR FUEL / PETROLEUM PRODUCTS	500,000	500,000	-
UTILITIES - ELECTRIC	16,000	16,000	-
UTILITIES - GAS	8,000	8,000	-
UTILITIES - WATER	9,500	11,500	21.05%
Total MATERIALS AND SUPPLI	1,153,469	1,052,976	-8.71%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	328,557	328,557	-
MAINTENANCE / REPAIR	209,514	227,562	8.61%
Total EQUIPMENT M&O	538,071	556,119	3.35%
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	92,771	92,771	-
CONTRACTS / PROFESSIONAL SERVICE	6,165,536	5,646,792	-8.41%
RENT / LEASE-EQUIPMENT	3,500	3,500	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
RENT / LEASE- BUILDING	369,527	369,527	-
OTHER NON-CAPITAL EQUIPMENT	4,800	4,800	-
LIABILITY INSURANCE PREMIUMS	1,100	1,100	-
DONATION EXPENDITURES	158,358	-	-100.00%
HOUSING VOUCHERS	7,006,814	7,006,814	-
CONTINGENCY RESERVE	695,930	695,930	-
ADMIN EXPENSE	96,231	-	-100.00%
Total CONTRACT AND SERVICE	14,594,567	13,821,234	-5.30%
OTHER FINANCING USES			
TRANSFERS OUT	1,647,787	4,710,850	185.89%
Total OTHER FINANCING USES	1,647,787	4,710,850	185.89%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	3,836	3,836	-
VEHICLE EQUIPMENT REPLACEMENT	3,518	3,518	0.01%
INFORMATION TECH EQUIP MAINT	392,157	392,157	-
INFORMATION TECH EQUIP REPLACE	3,553	3,553	-
WORKERS COMPENSATION INSURANCE	104,698	104,697	-
LIABILITY INSURANCE	844,119	844,119	-
BUILDING OCCUPANCY	1,659,805	1,659,805	-
MAJOR FACILITIES REPAIR	39,618	39,618	-
CITY FACILITY SEWER FEE	20,470	20,470	-
OVERHEAD	1,320,149	1,320,148	-
Total INTERNAL SERVICE ALL	4,391,923	4,391,921	-
CAPITAL OUTLAY			
BUILDING / IMPROVEMENTS	54,838	-	-100.00%
FURNITURE / EQUIPMENT	40,000	40,000	-
Total CAPITAL OUTLAY	94,838	40,000	-57.82%
Total Expenditures	28,171,185	30,325,859	7.65%



Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	8,653,830	8,489,673	-1.90%
PROP A LOCAL TRANS SALE TX 1/2	1,333,582	4,367,653	227.51%
TRANSIT FUND	7,219,135	7,172,110	-0.65%
AIR QUALITY IMPROVEMENT	116,797	118,575	1.52%
COMMUNITY DEVELOP BLOCK GRANTS	435,680	-	-100.00%
HOUSING AUTHORITY	7,702,744	7,702,744	-
HARBOR TIDELANDS	927,349	837,535	-9.69%
HOUSING AUTHORITY FUND-CITY	1,376,213	1,208,569	-12.18%
LOW MOD INCOME HOUSING ASSET	405,854	429,000	5.70%
Total Expenditures	28,171,185	30,325,859	7.65%

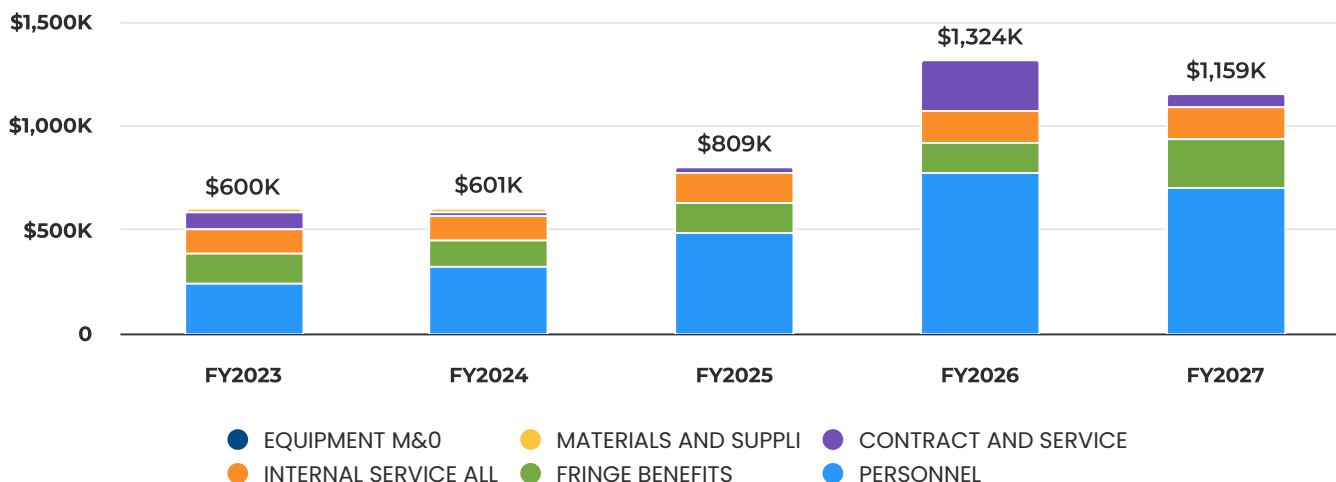


Community Services – Administration

Purpose: To provide leadership and accountable direction to the department’s Recreation Services, Senior and Family Services, Cultural and Performing Arts, Transit, Housing, and Community Development Block Grant divisions that are cumulatively comprised of both full-time and part-time positions, volunteers and numerous contract employees providing high quality, cost effective programs and service to enhance the quality of life of Redondo Beach residents and visitors.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	427,442	530,229	24.05%
PART-TIME SALARIES	171,840	171,840	-
VAC / HOLIDAY CASHOUT (NON-PERS)	10,355	-	-100.00%
PERSONNEL ADJUSTMENTS	162,700	-	-100.00%
Total PERSONNEL	772,336	702,069	-9.10%
FRINGE BENEFITS			
CAR ALLOWANCE	-	7,500	-
OTHER PAY	16,412	18,103	10.30%
STANDBY BONUS	-	593	-
CELL PHONE ALLOWANCE	-	660	-
FICA	27,048	33,037	22.14%
LIFE INSURANCE	574	831	44.87%
MEDICAL INSURANCE	36,700	65,515	78.51%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICARE	6,326	8,489	34.20%
PSYCHOLOGICAL INSURANCE	14	19	32.31%
PENSION (EMPLOYER SHARE)	41,873	51,310	22.54%
PENSION (UNFUNDED LIABILITY)	-	28,126	-
OTHER POST EMP BENEFITS (OPEB)	15,013	19,533	30.11%
UNEMPLOYMENT	1,435	1,185	-17.43%
Total FRINGE BENEFITS	145,395	234,901	61.56%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	2,500	2,500	-
SPECIAL DEPARMENTAL SUPPLIES	1,200	1,200	-
TRAINING / MEETINGS / CONFERENCES	1,157	1,157	-
POSTAGE	2,932	2,932	-
MEMBERSHIPS / DUES	560	560	-
Total MATERIALS AND SUPPLI	8,349	8,349	-
EQUIPMENT M&O			
MAINTENANCE / REPAIR	250	250	-
Total EQUIPMENT M&O	250	250	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	17,121	17,121	-
CONTRACTS / PROFESSIONAL SERVICE	179,000	39,000	-78.21%
OTHER NON-CAPITAL EQUIPMENT	1,400	1,400	-
DONATION EXPENDITURES	44,543	-	-100.00%
Total CONTRACT AND SERVICE	242,064	57,521	-76.24%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	29,689	29,689	-
INFORMATION TECH EQUIP REPLACE	3,553	3,553	-
WORKERS COMPENSATION INSURANCE	28,193	28,193	-
BUILDING OCCUPANCY	94,377	94,377	-
Total INTERNAL SERVICE ALL	155,811	155,812	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	1,324,205	1,158,902	-12.48%

Expenditures by Fund

Expenditures by Fund

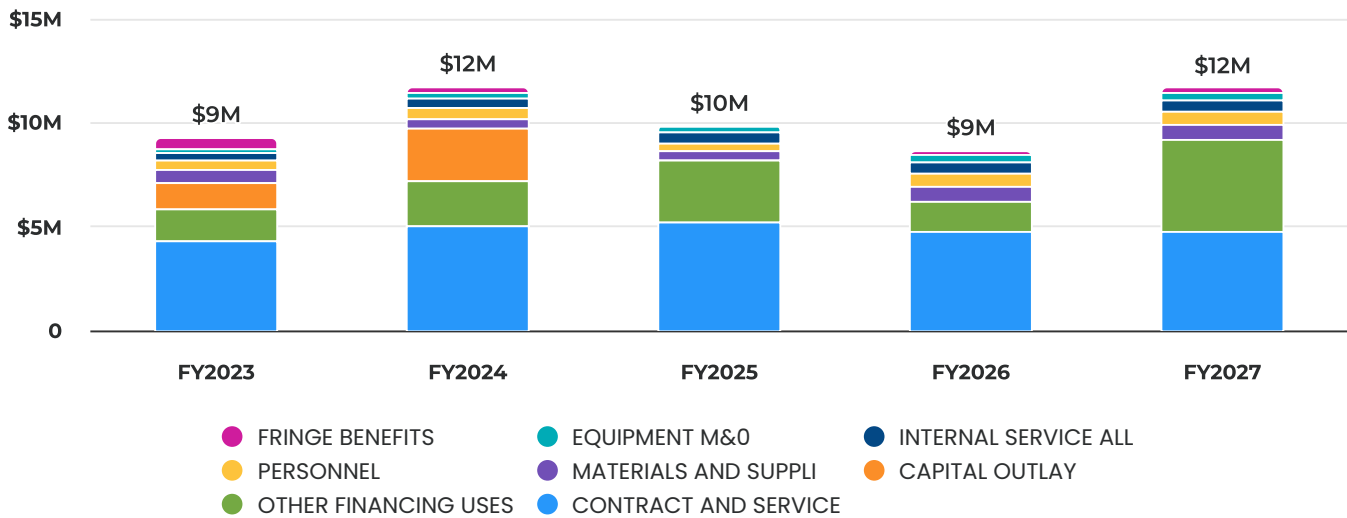
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,324,205	1,158,902	-12.48%
Total Expenditures	1,324,205	1,158,902	-12.48%

Community Services – Transit

Purpose: To provide safe, efficient and cost effective transportation programs to Redondo Beach residents and visitors, and to promote environmentally-friendly, congestion-mitigating transportation alternatives to enhance the quality of life in the region. To plan, organize and administer the City's taxi franchise, Beach Cities Transit and WAVE Dial-A-Ride services, Air Quality Management District improvement programs, Bus Pass Subsidy Program and the Employee Rideshare Program and to produce and maintain Transit social media accounts.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	458,403	431,096	-5.96%
PART-TIME SALARIES	132,600	132,600	-
OVERTIME	105	105	-
VAC / HOLIDAY CASHOUT (NON-PERS)	11,214	-	-100.00%
Total PERSONNEL	602,323	563,801	-6.40%
FRINGE BENEFITS			
CAR ALLOWANCE	4,500	6,300	40.00%
OTHER PAY	7,115	-	-100.00%
CELL PHONE ALLOWANCE	1,452	1,080	-25.62%
FICA	31,162	25,981	-16.63%
LIFE INSURANCE	523	899	71.77%
MEDICAL INSURANCE	67,502	72,635	7.60%
MEDICARE	7,288	6,221	-14.64%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	22	21	-5.96%
PENSION (EMPLOYER SHARE)	34,779	39,837	14.54%
PENSION (UNFUNDED LIABILITY)	17,612	21,954	24.65%
PENSION (EMPLOYEE SHARE)	8,167	-	-100.00%
OTHER POST EMP BENEFITS (OPEB)	15,770	15,165	-3.84%
UNEMPLOYMENT	2,232	1,311	-41.28%
Total FRINGE BENEFITS	198,124	191,404	-3.39%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	7,800	7,800	-
SPECIAL DEPARMENTAL SUPPLIES	103,620	104,234	0.59%
TRAINING / MEETINGS / CONFERENCES	15,786	18,450	16.88%
MILEAGE REIMBURSEMENT	1,300	1,300	-
POSTAGE	2,750	2,750	-
PUBLICATIONS/ SUBSCRIPTIONS	570	570	-
MEMBERSHIPS / DUES	15,000	17,000	13.33%
TELEPHONE	20,000	20,000	-
MOTOR FUEL/ PETROLEUM PRODUCTS	500,000	500,000	-
UTILITIES - ELECTRIC	16,000	16,000	-
UTILITIES - GAS	8,000	8,000	-
UTILITIES - WATER	9,500	11,500	21.05%
Total MATERIALS AND SUPPLI	700,326	707,604	1.04%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	260,240	260,240	-
MAINTENANCE / REPAIR	146,952	165,000	12.28%
Total EQUIPMENT M&O	407,192	425,240	4.43%
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	46,500	46,500	-
CONTRACTS / PROFESSIONAL SERVICE	4,740,234	4,732,956	-0.15%
Total CONTRACT AND SERVICE	4,786,734	4,779,456	-0.15%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER FINANCING USES			
TRANSFERS OUT	1,397,787	4,431,850	217.06%
Total OTHER FINANCING USES	1,397,787	4,431,850	217.06%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	45,174	45,174	-
WORKERS COMPENSATION INSURANCE	46,777	46,777	-
LIABILITY INSURANCE	62,162	62,163	-
BUILDING OCCUPANCY	21,210	21,210	-
MAJOR FACILITIES REPAIR	2,370	2,370	0.01%
CITY FACILITY SEWER FEE	72	72	0.28%
OVERHEAD	381,215	381,217	-
Total INTERNAL SERVICE ALL	558,980	558,983	-
CAPITAL OUTLAY			
BUILDING / IMPROVEMENTS	18,048	-	-100.00%
Total CAPITAL OUTLAY	18,048	-	-100.00%
Total Expenditures	8,669,514	11,658,338	34.48%

Expenditures by Fund

Expenditures by Fund

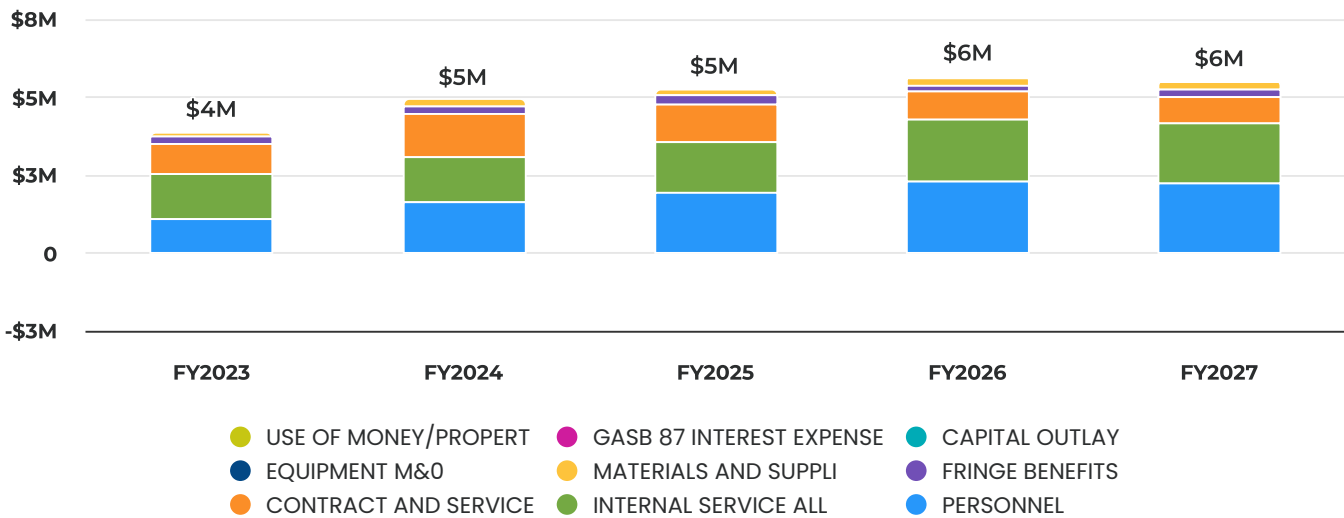
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PROP A LOCAL TRANS SALE TX 1/2	1,333,582	4,367,653	227.51%
TRANSIT FUND	7,219,135	7,172,110	-0.65%
AIR QUALITY IMPROVEMENT	116,797	118,575	1.52%
Total Expenditures	8,669,514	11,658,338	34.48%

Community Services – Recreation Services

Purpose: To manage the operation of the Alta Vista Tennis Complex; Aviation Park Gymnasium; Track and Field; Wilderness Park; Artesia Center; Senior Centers; Veterans Park Community Center; Teen Center; Seaside Lagoon; the After-School and Summer Camp Playground programs; Breakwater Camp and adult sports leagues, Passport services, manage the City’s Street Banners Program, provide liaison services to the Recreation and Parks and Youth Commissions, and provide a variety of quality and innovative user-pay programs, classes, venues and activities for Redondo Beach residents to improve the livability of the City’s neighborhoods, provide positive activities for the youth of the community and promote the community’s health and quality of life.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	534,417	627,034	17.33%
PART-TIME SALARIES	1,721,167	1,585,800	-7.86%
VAC / HOLIDAY CASHOUT (NON-PERS)	12,037	1,744	-85.51%
PERSONNEL ADJUSTMENTS	40,939	-	-100.00%
Total PERSONNEL	2,308,561	2,214,578	-4.07%
FRINGE BENEFITS			
CAR ALLOWANCE	-	3,600	-
OTHER PAY	3,126	3,208	2.62%
STANDBY BONUS	-	593	-
FICA	36,921	36,950	0.08%
LIFE INSURANCE	674	996	47.78%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	47,186	69,300	46.87%
MEDICARE	8,635	8,641	0.07%
PSYCHOLOGICAL INSURANCE	32	35	9.72%
PENSION (EMPLOYER SHARE)	31,230	41,777	33.77%
PENSION (UNFUNDED LIABILITY)	-	23,057	-
PENSION (EMPLOYEE SHARE)	17,793	13,675	-23.15%
OTHER POST EMP BENEFITS (OPEB)	16,265	19,681	21.00%
UNEMPLOYMENT	3,189	2,184	-31.52%
Total FRINGE BENEFITS	165,052	223,697	35.53%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	1,400	1,400	-
OFFICE SUPPLIES	1,900	1,900	-
SPECIAL DEPARMENTAL SUPPLIES	230,057	213,968	-6.99%
TRAINING / MEETINGS / CONFERENCES	3,370	3,370	-
MILEAGE REIMBURSEMENT	3,770	3,770	-
POSTAGE	150	150	-
MEMBERSHIPS / DUES	2,360	2,360	-
CELL PHONES	5,500	5,500	-
Total MATERIALS AND SUPPLI	248,507	232,418	-6.47%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	19,755	19,755	-
MAINTENANCE / REPAIR	57,312	57,312	-
Total EQUIPMENT M&O	77,067	77,067	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	5,500	5,500	-
CONTRACTS / PROFESSIONAL SERVICE	606,082	595,582	-1.73%
RENT / LEASE- EQUIPMENT	1,200	1,200	-
RENT / LEASE- BUILDING	238,475	238,475	-
OTHER NON-CAPITAL EQUIPMENT	2,000	2,000	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
DONATION EXPENDITURES	65,274	-	-100.00%
Total CONTRACT AND SERVICE	918,531	842,757	-8.25%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	176,595	176,595	-
WORKERS COMPENSATION INSURANCE	21,441	21,440	-
LIABILITY INSURANCE	391,618	391,618	-
BUILDING OCCUPANCY	926,046	926,046	-
MAJOR FACILITIES REPAIR	18,951	18,950	-
CITY FACILITY SEWER FEE	20,399	20,398	-
OVERHEAD	396,335	396,335	-
Total INTERNAL SERVICE ALL	1,951,385	1,951,382	-
CAPITAL OUTLAY			
BUILDING/ IMPROVEMENTS	36,790	-	-100.00%
Total CAPITAL OUTLAY	36,790	-	-100.00%
Total Expenditures	5,705,892	5,541,899	-2.87%

Expenditures by Fund

Expenditures by Fund

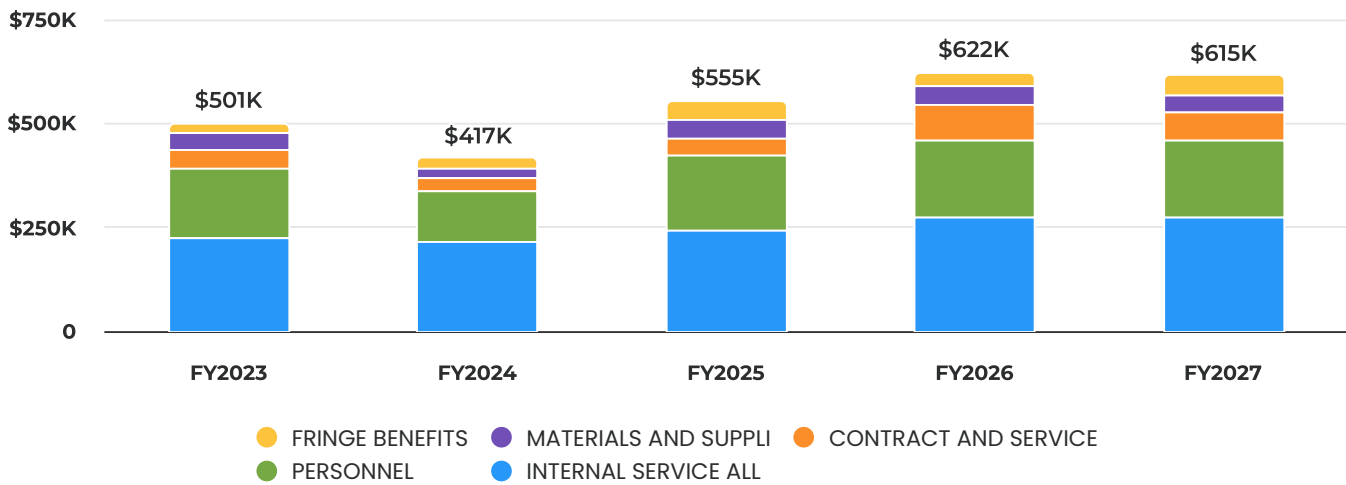
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	4,797,824	4,704,364	-1.95%
HARBOR TIDELANDS	908,068	837,535	-7.77%
Total Expenditures	5,705,892	5,541,899	-2.87%

Community Services – Senior and Family Services

Purpose: To provide programs, services, information, referrals, and recreational activities for the community’s senior population, their families and the disabled that promote physical and mental health and enhance the livability of Redondo Beach neighborhoods. To plan and implement information and referrals, resource guides, special events, senior clubs and classes at 3 senior centers, an annual health fair, special needs programs for adults, lunch programs 5 days a week, volunteer opportunities, marketing and advertising, and partnerships and collaborations with local agencies and non-profits in the community.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	54,715	60,992	11.47%
PART-TIME SALARIES	127,249	127,249	-
VAC / HOLIDAY CASHOUT (NON-PERS)	2,104	-	-100.00%
Total PERSONNEL	184,068	188,241	2.27%
FRINGE BENEFITS			
FICA	4,680	3,823	-18.30%
LIFE INSURANCE	111	114	3.11%
MEDICAL INSURANCE	19,169	30,300	58.07%
MEDICARE	1,094	894	-18.31%
PSYCHOLOGICAL INSURANCE	5	5	-6.02%
PENSION (EMPLOYER SHARE)	5,494	5,929	7.91%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (UNFUNDED LIABILITY)	-	3,268	-
OTHER POST EMP BENEFITS (OPEB)	2,024	2,257	11.49%
UNEMPLOYMENT	532	312	-41.30%
Total FRINGE BENEFITS	33,109	46,902	41.66%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	1,310	1,310	-
SPECIAL DEPARMENTAL SUPPLIES	39,000	39,000	-
TRAINING / MEETINGS / CONFERENCES	602	602	-
MILEAGE REIMBURSEMENT	1,000	1,000	-
PUBLICATIONS/ SUBSCRIPTIONS	130	130	-
MEMBERSHIPS / DUES	500	500	-
Total MATERIALS AND SUPPLI	42,542	42,542	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	1,200	1,200	-
CONTRACTS / PROFESSIONAL SERVICE	60,980	60,980	-
OTHER NON-CAPITAL EQUIPMENT	1,200	1,200	-
LIABILITY INSURANCE PREMIUMS	1,100	1,100	-
DONATION EXPENDITURES	25,094	-	-100.00%
Total CONTRACT AND SERVICE	89,574	64,480	-28.01%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	40,746	40,746	-
WORKERS COMPENSATION INSURANCE	1,581	1,581	-0.03%
LIABILITY INSURANCE	62,704	62,704	-
BUILDING OCCUPANCY	142,404	142,404	-
MAJOR FACILITIES REPAIR	3,124	3,124	0.01%
OVERHEAD	21,841	21,841	-
Total INTERNAL SERVICE ALL	272,401	272,400	-
Total Expenditures	621,695	614,565	-1.15%



Expenditures by Fund

Expenditures by Fund

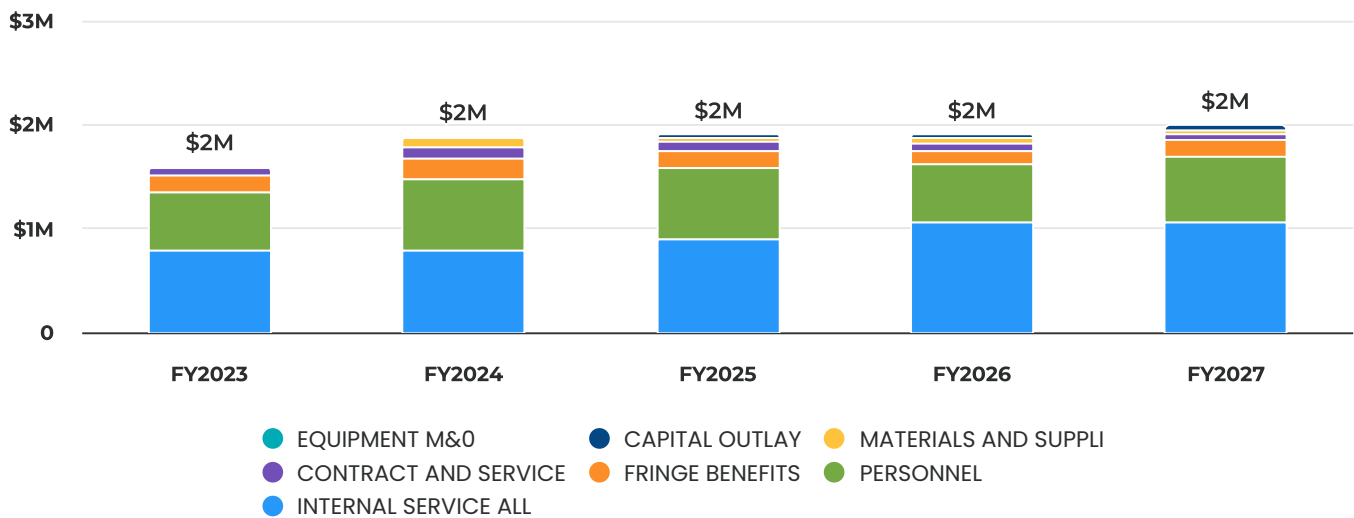
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	621,695	614,565	-1.15%
Total Expenditures	621,695	614,565	-1.15%

Community Services – Cultural and Performing Arts

Purpose: To operate and manage rentals at the City's 1,453 seat Performing Arts Center, manage rentals at Heritage Court, manage inventory, tours and public viewing hours at the Historical Museum, provide the Outdoor Family Classic Film Series, manage the City's Public Art Program, coordinate the Memorial Day and Veterans Day ceremonies, produce and maintain Cultural Social Media accounts, provide liaison services to the Public Art Commission and the Historical Commission and administer the City's annual City Coin Program. Provide representation at various culturally oriented community groups such as the Redondo Beach Chamber Visitors' Bureau, Redondo Beach Art Group, Friends of Redondo Beach Arts and Hands on Art. Increase, enhance and support the variety and quality of the community's cultural events and activities to improve the livability of the City's neighborhoods.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	318,196	393,103	23.54%
PART-TIME SALARIES	246,786	246,786	-
VAC / HOLIDAY CASHOUT (NON-PERS)	7,757	-	-100.00%
Total PERSONNEL	572,739	639,889	11.72%
FRINGE BENEFITS			
CAR ALLOWANCE	3,827	3,600	-5.93%
CELL PHONE ALLOWANCE	702	1,320	88.13%
FICA	22,983	24,798	7.90%
LIFE INSURANCE	373	1,567	319.58%
MEDICAL INSURANCE	41,288	53,625	29.88%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICARE	5,375	5,800	7.90%
PSYCHOLOGICAL INSURANCE	16	20	27.47%
PENSION (EMPLOYER SHARE)	19,506	26,049	33.54%
PENSION (UNFUNDED LIABILITY)	-	14,145	-
PENSION (EMPLOYEE SHARE)	10,528	10,039	-4.65%
OTHER POST EMP BENEFITS (OPEB)	11,003	13,738	24.86%
UNEMPLOYMENT	1,595	1,248	-21.74%
Total FRINGE BENEFITS	117,196	155,949	33.07%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	2,500	2,500	-
OFFICE SUPPLIES	2,750	2,750	-
SPECIAL DEPARMENTAL SUPPLIES	38,718	38,718	-
TRAINING / MEETINGS / CONFERENCES	400	400	-
MILEAGE REIMBURSEMENT	400	400	-
POSTAGE	600	600	-
Total MATERIALS AND SUPPLI	45,368	45,368	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	5,850	5,850	-
MAINTENANCE/ REPAIR	5,000	5,000	-
Total EQUIPMENT M&O	10,850	10,850	-
CONTRACT AND SERVICE			
ADVERTISING/ PROMOTIONS	22,350	22,350	-
CONTRACTS/ PROFESSIONAL SERVICE	30,400	30,400	-
RENT / LEASE- EQUIPMENT	2,300	2,300	-
DONATION EXPENDITURES	23,447	-	-100.00%
Total CONTRACT AND SERVICE	78,497	55,050	-29.87%
INTERNAL SERVICE ALL			
VEHICLE EQUIPMENT REPLACEMENT	1,212	1,212	0.04%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
INFORMATION TECH EQUIP MAINT	60,855	60,855	-
WORKERS COMPENSATION INSURANCE	6,706	6,706	-
LIABILITY INSURANCE	327,634	327,634	-
BUILDING OCCUPANCY	475,768	475,768	-
MAJOR FACILITIES REPAIR	15,174	15,174	-
OVERHEAD	164,887	164,886	-
Total INTERNAL SERVICE ALL	1,052,236	1,052,235	-
CAPITAL OUTLAY			
FURNITURE/ EQUIPMENT	40,000	40,000	-
Total CAPITAL OUTLAY	40,000	40,000	-
Total Expenditures	1,916,886	1,999,341	4.30%

Expenditures by Fund

Expenditures by Fund

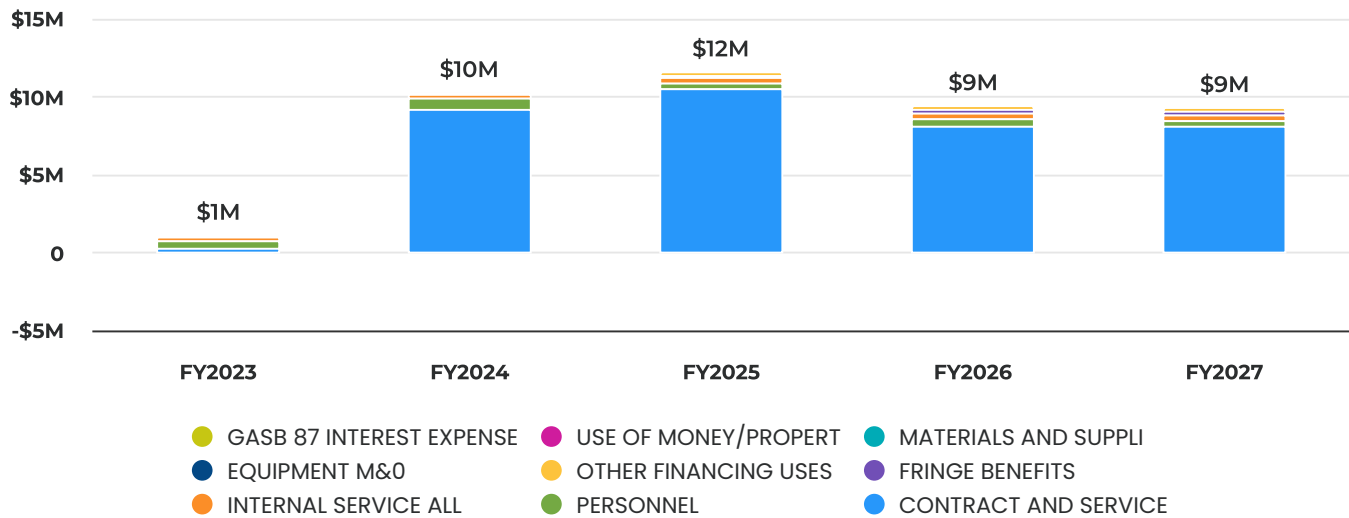
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,897,605	1,999,341	5.36%
HARBOR TIDELANDS	19,281	-	-100.00%
Total Expenditures	1,916,886	1,999,341	4.30%

Community Services - Housing Authority

Purpose: To provide rent subsidies to low income individuals and families so they may reside in affordable, decent, safe and sanitary housing, to manage Federal funding from the U.S. Department of Housing and Urban Development, to direct interested members of the public to the City's contracted fair housing agency so that the City's renters and property managers may receive information and assistance pertaining to landlord/tenant laws, ultimately improving the City's attractiveness and livability of neighborhoods.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	388,096	329,211	-15.17%
PART-TIME SALARIES	48,586	48,586	-
VAC / HOLIDAY CASHOUT (NON-PERS)	14,356	-	-100.00%
Total PERSONNEL	451,038	377,797	-16.24%
FRINGE BENEFITS			
CAR ALLOWANCE	450	-	-100.00%
OTHER PAY	1,595	15,284	858.47%
CELL PHONE ALLOWANCE	486	660	35.80%
FICA	29,913	21,774	-27.21%
LIFE INSURANCE	494	784	58.61%
MEDICAL INSURANCE	103,547	108,100	4.40%
MEDICARE	6,996	5,092	-27.21%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	22	20	-8.30%
PENSION (EMPLOYER SHARE)	25,087	28,028	11.72%
PENSION (UNFUNDED LIABILITY)	-	15,043	-
PENSION (EMPLOYEE SHARE)	15,534	5,350	-65.56%
OTHER POST EMP BENEFITS (OPEB)	14,286	12,148	-14.96%
UNEMPLOYMENT	2,179	1,248	-42.73%
Total FRINGE BENEFITS	200,589	213,531	6.45%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	3,950	3,950	-
SPECIAL DEPARMENTAL SUPPLIES	979	979	-
TRAINING / MEETINGS / CONFERENCES	14,089	2,983	-78.83%
MILEAGE REIMBURSEMENT	600	600	-
POSTAGE	5,949	4,693	-21.12%
PUBLICATIONS/ SUBSCRIPTIONS	1,250	1,250	-
MEMBERSHIPS / DUES	1,140	1,140	-
CELL PHONES	420	1,100	161.90%
Total MATERIALS AND SUPPLI	28,377	16,695	-41.17%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	42,712	42,712	-
Total EQUIPMENT M&O	42,712	42,712	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	100	100	-
CONTRACTS / PROFESSIONAL SERVICE	193,160	187,874	-2.74%
RENT / LEASE- BUILDING	131,052	131,052	-
OTHER NON-CAPITAL EQUIPMENT	200	200	-
HOUSING VOUCHERS	7,006,814	7,006,814	-
CONTINGENCY RESERVE	695,930	695,930	-
ADMIN EXPENSE	96,231	-	-100.00%
Total CONTRACT AND SERVICE	8,123,487	8,021,970	-1.25%

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER FINANCING USES			
TRANSFERS OUT	250,000	279,000	11.60%
Total OTHER FINANCING USES	250,000	279,000	11.60%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	3,836	3,836	-
VEHICLE EQUIPMENT REPLACEMENT	2,306	2,306	-
INFORMATION TECH EQUIP MAINT	39,098	39,098	-
OVERHEAD	343,368	343,368	-
Total INTERNAL SERVICE ALL	388,608	388,608	-
Total Expenditures	9,484,812	9,340,313	-1.52%

Expenditures by Fund

Expenditures by Fund

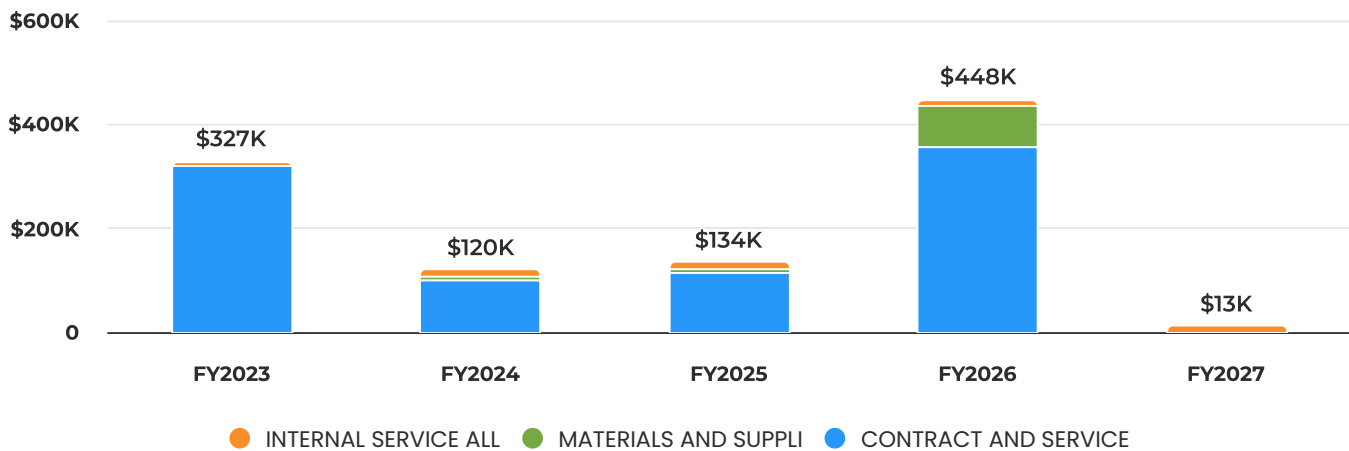
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
HOUSING AUTHORITY	7,702,744	7,702,744	-
HOUSING AUTHORITY FUND-CITY	1,376,213	1,208,569	-12.18%
LOW MOD INCOME HOUSING ASSET	405,854	429,000	5.70%
Total Expenditures	9,484,812	9,340,313	-1.52%

Community Services – Community Development Block Grant

Purpose: To provide services to low income, disabled and senior residents via the Mobility Access/Emergency Repair Program and the Public Service Agency Funding Program, to manage Federal funding from the U.S. Department of Housing and Urban Development and to provide funding for CDBG-eligible capital improvement projects.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MATERIALS AND SUPPLI			
MOBILITY ACCESS	80,000	-	-100.00%
Total MATERIALS AND SUPPLI	80,000	-	-100.00%
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	355,680	-	-100.00%
Total CONTRACT AND SERVICE	355,680	-	-100.00%
INTERNAL SERVICE ALL			
OVERHEAD	12,501	12,501	-
Total INTERNAL SERVICE ALL	12,501	12,501	-
Total Expenditures	448,181	12,501	-97.21%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	12,501	12,501	-
COMMUNITY DEVELOP BLOCK GRANTS	435,680	-	-100.00%
Total Expenditures	448,181	12,501	-97.21%

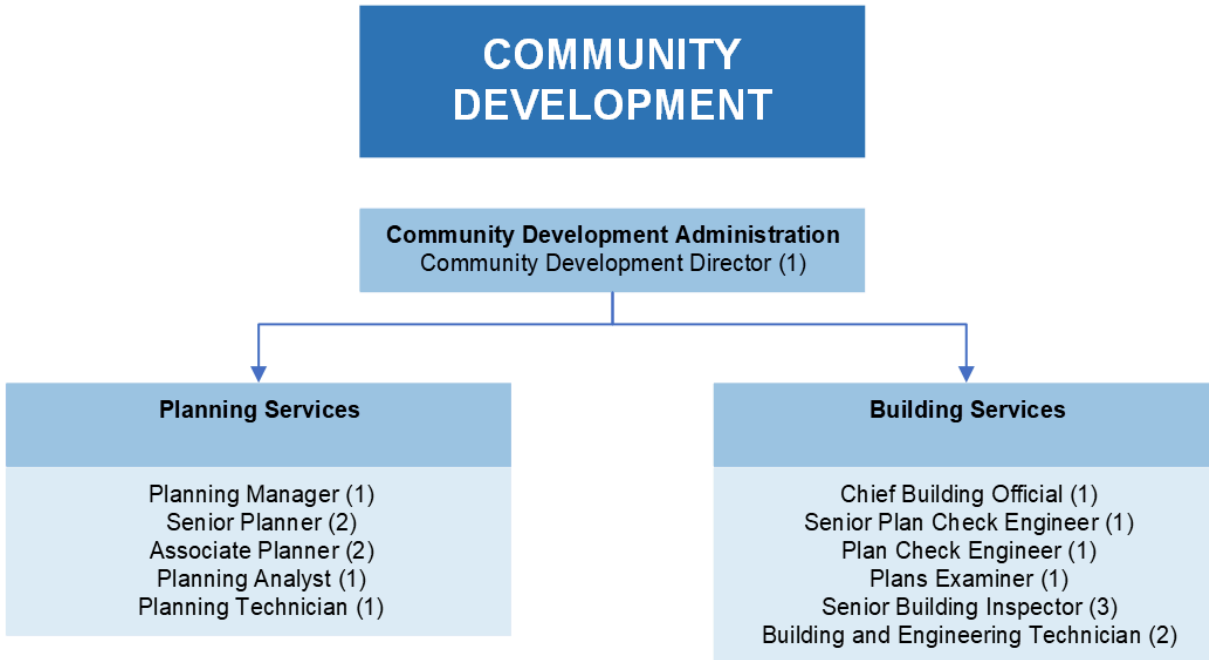


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Community Development

Mission Statement : To enhance the quality of life of the City's residents, businesses and visitors, and promoting a safe, well-designed, physically integrated, livable and prosperous community.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Planning Services	
Community Development Director	0.50
Planning Manager	1.00
Senior Planner	2.00
Associate Planner	2.00
Planning Analyst	1.00
Planning Technician	1.00
Planning Services Total	7.50
Building Services	
Community Development Director	0.50
Chief Building Official	1.00
Senior Plan Check Engineer	1.00
Plan Check Engineer	1.00
Plans Examiner	1.00
Senior Building Inspector	3.00
Building and Engineering Technician	2.00
Building Services Total	9.50
Total Personnel	17.00

Performance Measures

Functions

- **Core Function: Development Review & Entitlement Processing**
 - Reviews and processes Building Permit applications for construction of new buildings, additions, remodels and tenant improvements, electrical, mechanical and plumbing. Processed 3,604 total Building applications in FY 25-26.
 - Reviews and processes Planning applications, including Administrative Design Review (ADR), Conditional Use Permits (CUPs), Design Review, and Coastal Development Permits (CDPs). Processed 656 total Planning applications in FY 25-26

- **Core Function: Public Service & Planning Administration**
 - Responded to over 20,000 phone inquiries and facilitated 4,500 walk-in counter visits to guide residents and developers.
 - Responded to email estimated in excess of 10,000
 - Established and met performance standards for Building and Planning Services, including completing first plan reviews within established timelines (1–3 days for minor projects, 10–15 days for major applications), performing building inspections within 24 hours, and responding to all phone calls and emails within the same day or within 24 hours.
 - Maintained strong customer service outcomes by consistently achieving a customer satisfaction survey score of 80% or higher.

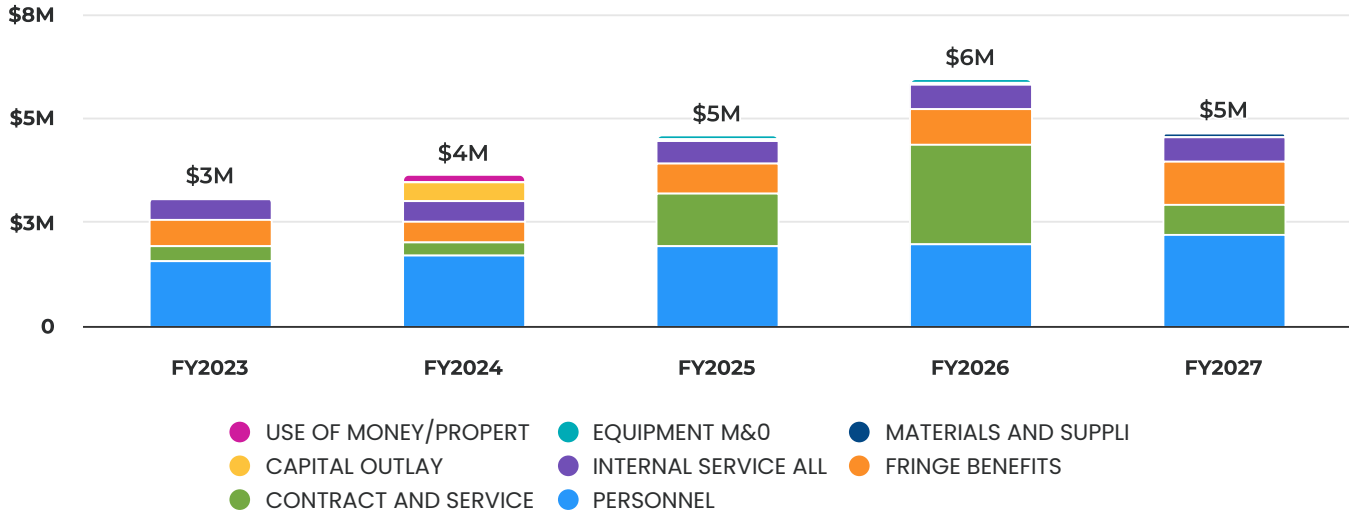
- **Core Function: Land Use Planning & Policy Implementation**
 - Implement and update the General Plan, Zoning Code, and Local Coastal Program (LCP) to ensure development aligns with adopted land use policies and coastal regulations.
 - Advance key planning projects, including preparing the Smoke Shop Ordinance and the AACAP Parking Ordinance which were adopted by the City Council; coordinating with California HCD on Housing Element amendments; guiding the General Plan update and related land-use policy decisions; and preparing updated AACAP development regulations (1.5 FAR) and rooftop dining standards

FY 2026–27 Goals

- Continue achieving targeted planning review times to maintain timely and predictable project processing.
- Maintain service excellence by following department operating principles, providing proactive and respectful customer service, and responding to all phone calls and emails within 24 hours.
- Consistently achieve and maintain a customer satisfaction survey score of 80% or higher through continuous feedback and professional development.
- Present the General Plan Update to the City Council in June 2026 and place it on the November General Election ballot.
- Complete advanced planning projects identified in the City Council Strategic Plan, including Parking Requirement Flexibility, Business Permitting, Sign Regulations, and Commercial Property Maintenance.
- Complete the Impact Fee Study and present it to the City Council for adoption

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,859,049	2,170,329	16.74%
OVERTIME	18,000	18,000	-
VAC / HOLIDAY CASHOUT (NON-PERS)	66,011	-	-100.00%
Total PERSONNEL	1,943,061	2,188,329	12.62%
FRINGE BENEFITS			
OTHER PAY	65,987	69,508	5.34%
STANDBY BONUS	8,292	7,707	-7.06%
CELL PHONE ALLOWANCE	1,148	1,080	-5.93%
FICA	140,608	134,650	-4.24%
LIFE INSURANCE	2,238	4,526	102.23%
MEDICAL INSURANCE	296,244	376,520	27.10%
MEDICARE	32,884	32,840	-0.13%
PSYCHOLOGICAL INSURANCE	80	86	7.77%
PENSION (EMPLOYER SHARE)	170,483	188,101	10.33%
PENSION (UNFUNDED LIABILITY)	-	102,325	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (EMPLOYEE SHARE)	28,300	19,670	-30.50%
OTHER POST EMP BENEFITS (OPEB)	70,784	78,314	10.64%
UNEMPLOYMENT	8,053	5,350	-33.56%
Total FRINGE BENEFITS	825,102	1,020,677	23.70%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	18,370	8,370	-54.44%
SPECIAL DEPARTMENTAL SUPPLIES	500	500	-
TRAINING / MEETINGS / CONFERENCES	34,094	30,094	-11.73%
MILEAGE REIMBURSEMENT	900	900	-
POSTAGE	6,454	6,454	-
PUBLICATIONS / SUBSCRIPTIONS	5,879	5,069	-13.78%
MEMBERSHIPS / DUES	3,464	4,464	28.87%
Total MATERIALS AND SUPPLI	69,661	55,851	-19.82%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	60,000	60,000	-
Total EQUIPMENT M&O	60,000	60,000	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	9,665	9,665	-
CONTRACTS / PROFESSIONAL SERVICE	2,421,184	736,590	-69.58%
Total CONTRACT AND SERVICE	2,430,849	746,255	-69.30%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	51,545	51,545	-
VEHICLE EQUIPMENT REPLACEMENT	13,275	13,275	-
INFORMATION TECH EQUIP MAINT	222,469	222,469	-
INFORMATION TECH EQUIP REPLACE	6,896	6,896	-
WORKERS COMPENSATION INSURANCE	17,815	17,815	-
LIABILITY INSURANCE	18,989	18,989	-
BUILDING OCCUPANCY	21,381	21,381	-
MAJOR FACILITIES REPAIR	691	691	0.01%

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CITY FACILITY SEWER FEE	402	401	-0.20%
OVERHEAD	249,825	249,825	-
Total INTERNAL SERVICE ALL	603,287	603,287	-
Total Expenditures	5,931,959	4,674,399	-21.20%

Expenditures by Fund

Expenditures by Fund

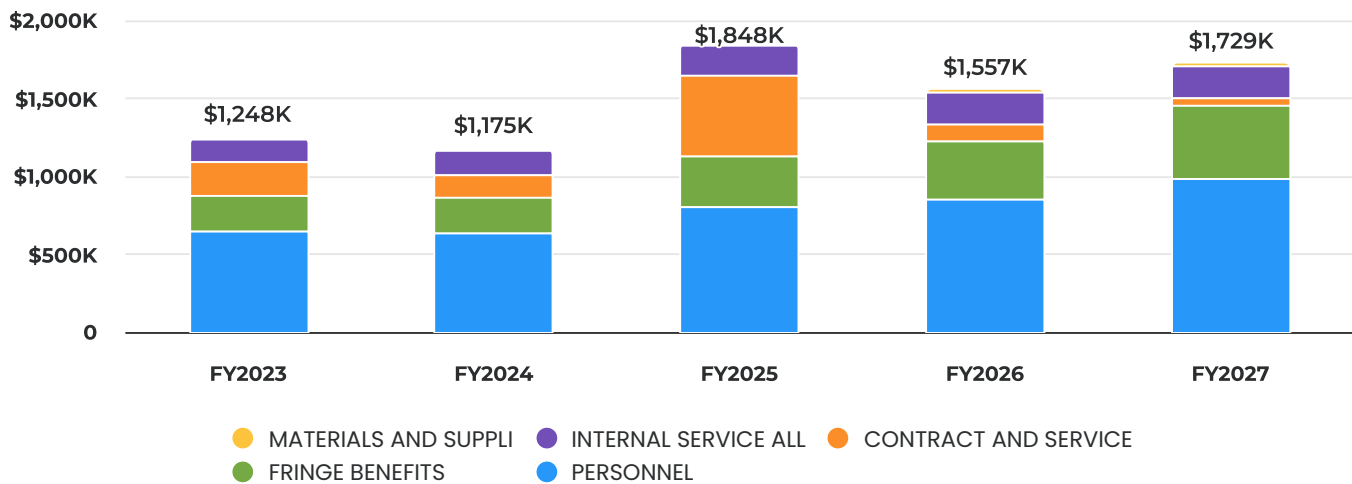
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	5,931,959	4,674,399	-21.20%
Total Expenditures	5,931,959	4,674,399	-21.20%

Community Development – Planning Services

Purpose: The Planning Services Division administers the City’s long-range and current planning programs, as guided by the City’s adopted General Plan and Zoning Ordinance to provide for the types and mix of land uses necessary to serve the needs of existing and future residents, to ensure that projects are developed to achieve a high level of quality, to improve the livability of neighborhoods, and to enhance the economic health of the community. Specific programs of the division include: development review to permit property owners to make improvements to property in conformance with the General Plan and Zoning Ordinance; updating the General Plan and Zoning Ordinance to meet the changing land use and development needs of the community; and administration of the City’s Historic Preservation Program to assist property owners who submit applications to designate their own properties as historic landmarks and/or historic districts, and to safeguard the City’s heritage, identity, and visual character.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	817,402	976,952	19.52%
VAC / HOLIDAY CASHOUT (NON-PERS)	29,515	-	-100.00%
Total PERSONNEL	846,918	976,952	15.35%
FRINGE BENEFITS			
OTHER PAY	47,304	38,598	-18.40%
FICA	62,961	59,445	-5.58%
LIFE INSURANCE	988	2,178	120.51%
MEDICAL INSURANCE	127,686	174,925	37.00%
MEDICARE	14,725	14,686	-0.26%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	35	39	12.78%
PENSION (EMPLOYER SHARE)	86,212	91,592	6.24%
PENSION (UNFUNDED LIABILITY)	-	49,985	-
PENSION (EMPLOYEE SHARE)	1,092	558	-48.89%
OTHER POST EMP BENEFITS (OPEB)	31,446	35,081	11.56%
UNEMPLOYMENT	3,495	2,363	-32.39%
Total FRINGE BENEFITS	375,942	469,450	24.87%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	4,000	4,000	-
TRAINING / MEETINGS / CONFERENCES	4,375	4,375	-
MILEAGE REIMBURSEMENT	400	400	-
POSTAGE	6,074	6,074	-
PUBLICATIONS/ SUBSCRIPTIONS	850	2,040	140.00%
MEMBERSHIPS / DUES	2,300	2,300	-
Total MATERIALS AND SUPPLI	17,999	19,189	6.61%
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	9,665	9,665	-
CONTRACTS / PROFESSIONAL SERVICE	102,676	49,284	-52.00%
Total CONTRACT AND SERVICE	112,341	58,949	-47.53%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	86,116	86,116	-
INFORMATION TECH EQUIP REPLACE	6,896	6,896	-
WORKERS COMPENSATION INSURANCE	6,869	6,869	0.01%
LIABILITY INSURANCE	6,966	6,966	-
BUILDING OCCUPANCY	9,114	9,114	-
MAJOR FACILITIES REPAIR	284	284	-0.07%
CITY FACILITY SEWER FEE	281	281	-0.13%
OVERHEAD	87,645	87,645	-
Total INTERNAL SERVICE ALL	204,171	204,171	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	1,557,371	1,728,711	11.00%

Expenditures by Fund

Expenditures by Fund

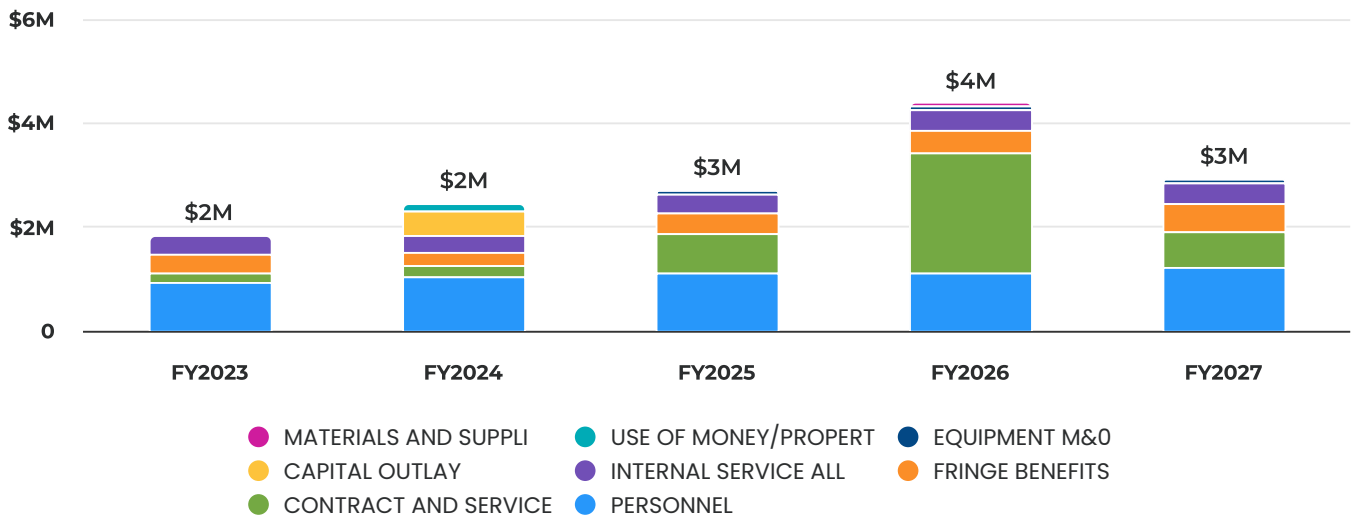
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,557,371	1,728,711	11.00%
Total Expenditures	1,557,371	1,728,711	11.00%

Community Services – Building Services

Purpose: The Building Services Division of the Community Development Department is charged with the plan checking, permitting, and inspection of all private construction within the City. The Building Services Division is also in charge of code enforcement of the City’s Municipal Code. These tasks are accomplished using both active and interactive methods, with the goal of constantly improving the safety and livability of our neighborhoods. The tide of construction activity in the City rises and falls in an ongoing cycle. The Building Services Division staff is committed to the mission of providing efficient, cost-conscious service to all areas of operation. The Building Services Division is dedicated to supporting the City’s mission, core values, and strategic plan goals.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,041,647	1,193,377	14.57%
OVERTIME	18,000	18,000	-
VAC/HOLIDAY CASHOUT (NON-PERS)	36,496	-	-100.00%
Total PERSONNEL	1,096,143	1,211,377	10.51%
FRINGE BENEFITS			
OTHER PAY	18,683	30,910	65.44%
STANDBY BONUS	8,292	7,707	-7.06%
CELL PHONE ALLOWANCE	1,148	1,080	-5.93%
FICA	77,648	75,205	-3.15%
LIFE INSURANCE	1,250	2,348	87.79%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	168,559	201,595	19.60%
MEDICARE	18,160	18,154	-0.03%
PSYCHOLOGICAL INSURANCE	45	47	3.94%
PENSION (EMPLOYER SHARE)	84,270	96,509	14.52%
PENSION (UNFUNDED LIABILITY)	-	52,340	-
PENSION (EMPLOYEE SHARE)	27,209	19,112	-29.76%
OTHER POST EMP BENEFITS (OPEB)	39,338	43,233	9.90%
UNEMPLOYMENT	4,558	2,987	-34.47%
Total FRINGE BENEFITS	449,159	551,227	22.72%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	14,370	4,370	-69.59%
SPECIAL DEPARMENTAL SUPPLIES	500	500	-
TRAINING / MEETINGS / CONFERENCES	29,719	25,719	-13.46%
MILEAGE REIMBURSEMENT	500	500	-
POSTAGE	380	380	-
PUBLICATIONS/ SUBSCRIPTIONS	5,029	3,029	-39.77%
MEMBERSHIPS / DUES	1,164	2,164	85.91%
Total MATERIALS AND SUPPLI	51,662	36,662	-29.03%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	60,000	60,000	-
Total EQUIPMENT M&O	60,000	60,000	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	2,318,508	687,306	-70.36%
Total CONTRACT AND SERVICE	2,318,508	687,306	-70.36%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	51,545	51,545	-
VEHICLE EQUIPMENT REPLACEMENT	13,275	13,275	-
INFORMATION TECH EQUIP MAINT	136,353	136,353	-
WORKERS COMPENSATION INSURANCE	10,946	10,946	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
LIABILITY INSURANCE	12,023	12,023	-
BUILDING OCCUPANCY	12,267	12,267	-
MAJOR FACILITIES REPAIR	407	407	0.07%
CITY FACILITY SEWER FEE	120	120	-0.38%
OVERHEAD	162,180	162,180	-
Total INTERNAL SERVICE ALL	399,116	399,116	-
Total Expenditures	4,374,588	2,945,688	-32.66%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	4,374,588	2,945,688	-32.66%
Total Expenditures	4,374,588	2,945,688	-32.66%



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Waterfront & Economic Development

Mission Statement: To improve the quality of life for residents, businesses and visitors of Redondo Beach by facilitating business development opportunities, efficiently managing the City's Waterfront, and working with the business community to consistently improve the core commercial areas within the City.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Waterfront & Economic Development Director	1.00
Waterfront & Economic Development Manager	1.00
Senior Management Analyst	1.00
Administrative Analyst	1.00
Total Personnel	4.00

Performance Measures

Functions

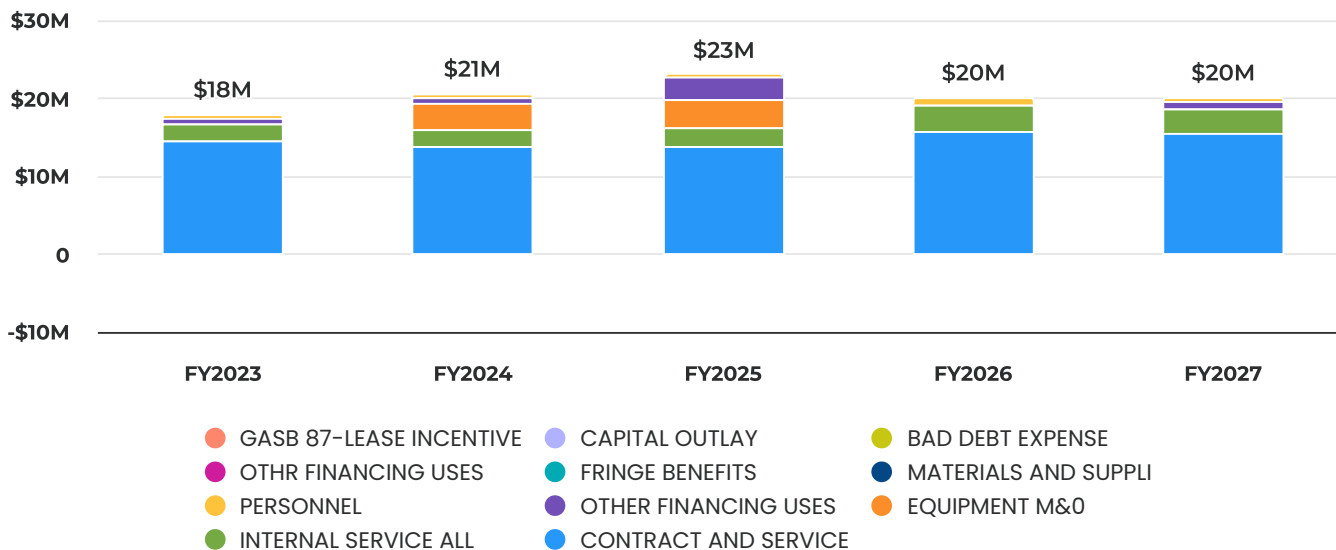
- **Core Function: Manage City Waterfront Properties and Leaseholds**
 - Oversee Waterfront property management operations and maintenance of Waterfront leaseholds
 - Monitor City operations within King Harbor, including approximately 1,400 slips and 68 businesses
 - Conducted a detailed leasehold audit and general audit of all businesses
- **Core Function: Coordinate Harbor Operations and Tidelands Fund Oversight**
 - Monitor Tidelands and Uplands fund expenditures per Trust Agreement
 - Coordinate efforts between Police, Fire, Community Services, and Public Works for services funded by Harbor Tidelands and Harbor Uplands funds
- **Core Function: Process Waterfront Permits and Special Events**
 - Process Pier Entertainer Permits, and participated in special event and film permits reviews
- **Core Function: Support Economic Development**
 - Support Riviera Village Association, the North Redondo Beach Business Association, the Pier Association, the King Harbor Association, and Redondo Beach Travel & Tourism
 - Assist businesses establishing or relocating to Redondo Beach
- **Core Function: Manage Capital Projects and Council Items**
 - Assist with planning and oversight of Capital Improvement Projects
 - Implement projects from the King Harbor Amenities Plan
 - Administer master leases, subleases, amendments, and extensions for City Council consideration

FY 2026–27 Goals

- Advance lease negotiations for the former Fun Factory site
- Identify a prospective leaseholder/operator for a Waterfront Market Hall
- Oversee Mole D Public Boat Launch design and funding
- Complete the King Harbor Marina parking study related to Local Coastal Program requirements and present results to City Council
- Advance lease negotiations for possible reinvestment in businesses on the Monstad Pier
- Present findings from the Advisors Real Estate Asset Services (AREAS) study on identifying and recruiting new development and businesses to the Artesia and Aviation Corridors to City Council
- Initiate the California Coastal Commission grant-funded update to the City's Local Coastal Program and complete a sea level rise vulnerability assessment
- Administer \$1.3M State grant to reconstruct Basin III slips
- Coordinate Port Royal Marina slip reconstruction and promenade construction
- Divide King Harbor Marina master leasehold into smaller leaseholds by use type
- Schedule future BeachLife Festivals and process a new license agreement
- Research options and identify a prospective tenant for the former Gold's Gym site
- Continue Business Concierge Program in coordination with the Community Development Department

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	701,041	562,768	-19.72%
VAC / HOLIDAY CASHOUT (NON-PERS)	10,277	-	-100.00%
PERSONNEL ADJUSTMENTS	30,000	-	-100.00%
Total PERSONNEL	741,318	562,768	-24.09%
FRINGE BENEFITS			
CAR ALLOWANCE	4,784	-	-100.00%
CELL PHONE ALLOWANCE	702	-	-100.00%
FICA	33,471	31,482	-5.94%
LIFE INSURANCE	603	836	38.69%
MEDICAL INSURANCE	-	17,100	-
MEDICARE	7,828	7,364	-5.93%
PSYCHOLOGICAL INSURANCE	21	20	-5.93%
PENSION (EMPLOYER SHARE)	63,477	48,329	-23.86%
PENSION (UNFUNDED LIABILITY)	-	26,763	-
OTHER POST EMP BENEFITS (OPEB)	23,043	18,397	-20.16%
UNEMPLOYMENT	2,126	1,248	-41.30%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total FRINGE BENEFITS	136,055	151,539	11.38%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	3,950	3,950	-
SPECIAL DEPARMENTAL SUPPLIES	164,100	24,600	-85.01%
TRAINING / MEETINGS / CONFERENCES	24,531	17,131	-30.17%
MILEAGE REIMBURSEMENT	800	800	-
POSTAGE	1,350	1,350	-
PUBLICATIONS/ SUBSCRIPTIONS	1,180	630	-46.61%
MEMBERSHIPS / DUES	74,259	68,112	-8.28%
UTILITIES - WATER	30,000	33,000	10.00%
Total MATERIALS AND SUPPLI	300,170	149,573	-50.17%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	52,000	42,000	-19.23%
MAINTENANCE / REPAIR	25,000	25,000	-
Total EQUIPMENT M&O	77,000	67,000	-12.99%
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	10,000	10,000	-
CONTRACTS / PROFESSIONAL SERVICE	775,302	305,500	-60.60%
PRINCIPAL PAYMENTS	8,335,000	8,460,000	1.50%
INTEREST EXPENSE	6,408,163	6,296,112	-1.75%
ADMIN EXPENSE	96,766	93,900	-2.96%
PASS THRU PAYMENT	151,770	153,283	1.00%
Total CONTRACT AND SERVICE	15,777,001	15,318,795	-2.90%
OTHER FINANCING USES			
TRANSFERS OUT	-	804,458	-
Total OTHER FINANCING USES	-	804,458	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	60,619	60,618	-
INFORMATION TECH EQUIP REPLACE	26,797	26,797	-
WORKERS COMPENSATION INSURANCE	4,152	4,153	0.02%
LIABILITY INSURANCE	2,881,669	2,881,669	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
BUILDING OCCUPANCY	14,336	14,336	-
MAJOR FACILITIES REPAIR	132,081	132,081	-
CITY FACILITY SEWER FEE	106	106	0.22%
OVERHEAD	169,067	169,066	-
Total INTERNAL SERVICE ALL	3,288,826	3,288,826	-
CAPITAL OUTLAY			
FURNITURE / EQUIPMENT	26,399	-	-100.00%
Total CAPITAL OUTLAY	26,399	-	-100.00%
Total Expenditures	20,346,769	20,342,959	-0.02%

Expenditures by Fund

Expenditures by Fund

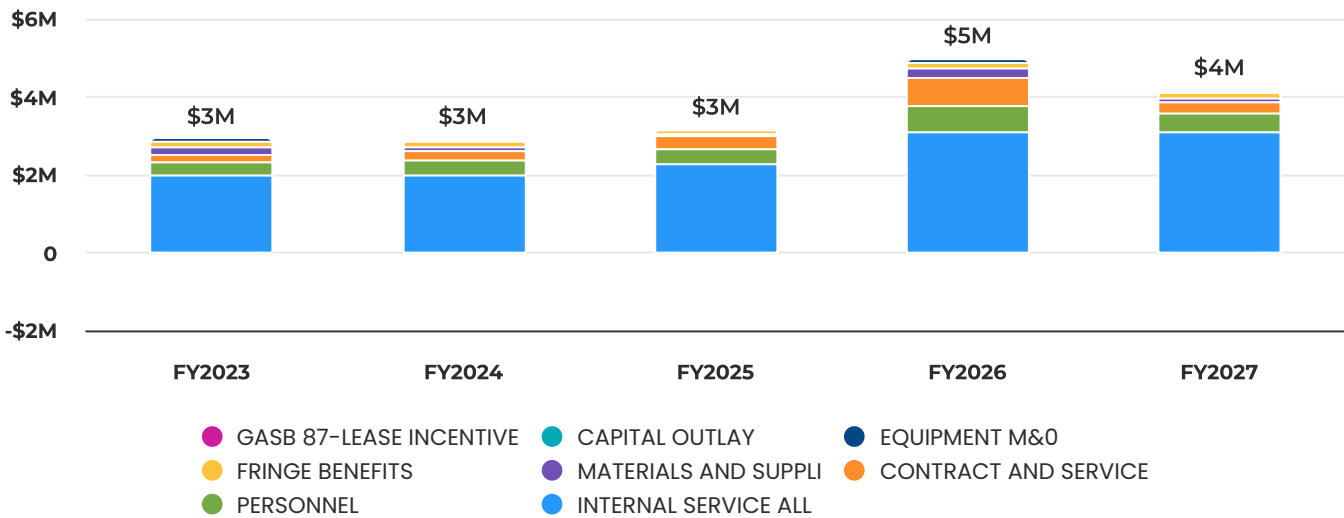
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	253,621	244,664	-3.53%
HARBOR TIDELANDS	1,653,843	1,274,092	-22.96%
HARBOR UPLANDS	3,317,789	2,883,781	-13.08%
REDEVELOPMENT AGENCY FUND-CITY	104,378	105,877	1.44%
PUBLIC FINANCING AUTHORITY	15,017,138	15,834,545	5.44%
Total Expenditures	20,346,769	20,342,959	-0.02%

Waterfront & Economic Development - Waterfront

Purpose: The Waterfront Division represents the City as landlord in the administration of thirteen long-term ground leases with the private sector for the use and development of Harbor resources. The division helps coordinate activities in the Harbor for Public Works, Fire (Harbor Patrol), Recreation (Seaside Lagoon), and Police. The overall program goal is to manage the Harbor Enterprise efficiently so that it remains financially self-sufficient and provides recreational, business, and employment opportunities for the area’s residents and visitors.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	632,803	503,381	-20.45%
VAC / HOLIDAY CASHOUT (NON-PERS)	9,249	-	-100.00%
PERSONNEL ADJUSTMENTS	30,000	-	-100.00%
Total PERSONNEL	672,052	503,381	-25.10%
FRINGE BENEFITS			
CAR ALLOWANCE	4,306	-	-100.00%
CELL PHONE ALLOWANCE	631	-	-100.00%
FICA	30,886	28,384	-8.10%
LIFE INSURANCE	543	752	38.62%
MEDICAL INSURANCE	-	17,100	-
MEDICARE	7,223	6,638	-8.10%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	19	18	-5.96%
PENSION (EMPLOYER SHARE)	57,324	43,522	-24.08%
PENSION (UNFUNDED LIABILITY)	-	24,114	-
OTHER POST EMP BENEFITS (OPEB)	20,810	16,568	-20.38%
UNEMPLOYMENT	1,914	1,122	-41.37%
Total FRINGE BENEFITS	123,656	138,218	11.78%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	3,500	3,500	-
SPECIAL DEPARMENTAL SUPPLIES	161,000	21,500	-86.65%
TRAINING / MEETINGS / CONFERENCES	19,400	12,000	-38.14%
MILEAGE REIMBURSEMENT	400	400	-
POSTAGE	1,000	1,000	-
PUBLICATIONS/ SUBSCRIPTIONS	1,050	500	-52.38%
MEMBERSHIPS / DUES	62,000	56,000	-9.68%
Total MATERIALS AND SUPPLI	248,350	94,900	-61.79%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	52,000	42,000	-19.23%
MAINTENANCE / REPAIR	25,000	25,000	-
Total EQUIPMENT M&O	77,000	67,000	-12.99%
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	10,000	10,000	-
CONTRACTS / PROFESSIONAL SERVICE	729,802	260,000	-64.37%
Total CONTRACT AND SERVICE	739,802	270,000	-63.50%
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	60,619	60,618	-
INFORMATION TECH EQUIP REPLACE	26,797	26,797	-
WORKERS COMPENSATION INSURANCE	3,645	3,645	0.01%
LIABILITY INSURANCE	2,799,517	2,799,517	-
MAJOR FACILITIES REPAIR	129,602	129,602	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CITY FACILITY SEWER FEE	106	106	0.22%
OVERHEAD	64,089	64,089	-
Total INTERNAL SERVICE ALL	3,084,374	3,084,374	-
CAPITAL OUTLAY			
FURNITURE / EQUIPMENT	26,399	-	-100.00%
Total CAPITAL OUTLAY	26,399	-	-100.00%
Total Expenditures	4,971,633	4,157,873	-16.37%

Expenditures by Fund

Expenditures by Fund

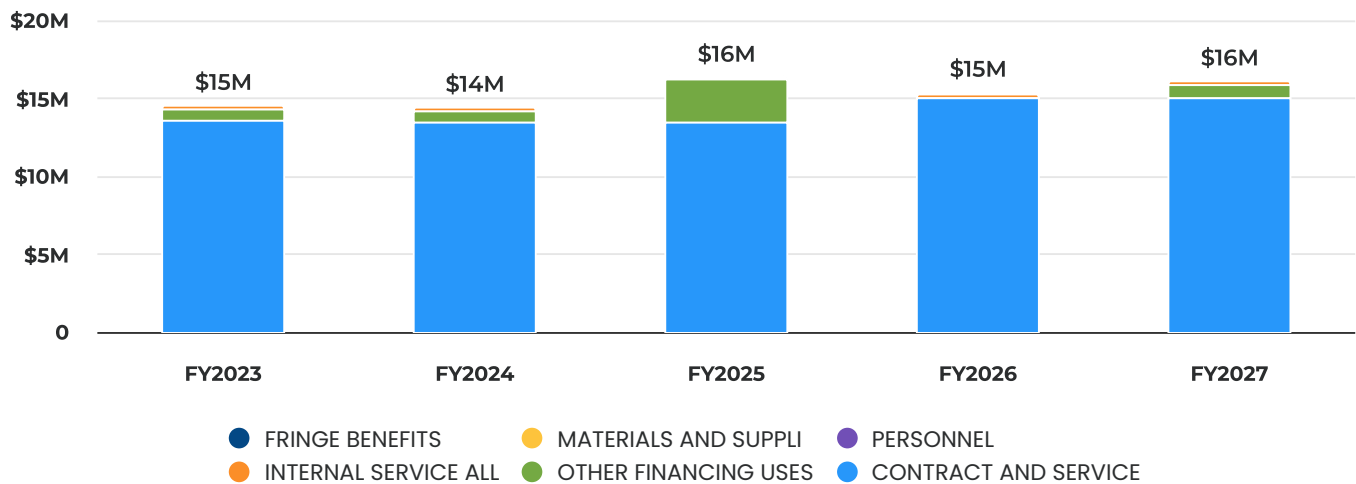
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
HARBOR TIDELANDS	1,653,843	1,274,092	-22.96%
HARBOR UPLANDS	3,317,789	2,883,781	-13.08%
Total Expenditures	4,971,633	4,157,873	-16.37%

Waterfront & Economic Development – Economic Development

Purpose: The Economic Development program works with the business community to foster a positive atmosphere for businesses in Redondo Beach. Department personnel are involved with the various business associations within the City to keep abreast of each area’s needs. The department endeavors to retain and attract businesses that will offer quality employment to local residents and to ensure the continued success of the City’s core commercial areas.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	68,238	59,387	-12.97%
VAC / HOLIDAY CASHOUT (NON-PERS)	1,028	-	-100.00%
Total PERSONNEL	69,266	59,387	-14.26%
FRINGE BENEFITS			
CAR ALLOWANCE	478	-	-100.00%
CELL PHONE ALLOWANCE	70	-	-100.00%
FICA	2,585	3,098	19.85%
LIFE INSURANCE	60	84	39.35%
MEDICARE	605	726	20.10%
PSYCHOLOGICAL INSURANCE	2	2	-5.66%
PENSION (EMPLOYER SHARE)	6,154	4,807	-21.88%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (UNFUNDED LIABILITY)	-	2,649	-
OTHER POST EMP BENEFITS (OPEB)	2,233	1,829	-18.08%
UNEMPLOYMENT	213	126	-40.74%
Total FRINGE BENEFITS	12,399	13,321	7.43%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	450	450	-
SPECIAL DEPARMENTAL SUPPLIES	3,100	3,100	-
TRAINING / MEETINGS / CONFERENCES	5,131	5,131	-
MILEAGE REIMBURSEMENT	400	400	-
POSTAGE	350	350	-
PUBLICATIONS / SUBSCRIPTIONS	130	130	-
MEMBERSHIPS / DUES	12,259	12,112	-1.20%
UTILITIES - WATER	30,000	33,000	10.00%
Total MATERIALS AND SUPPLI	51,820	54,673	5.51%
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	45,500	45,500	-
PRINCIPAL PAYMENTS	8,335,000	8,460,000	1.50%
INTEREST EXPENSE	6,408,163	6,296,112	-1.75%
ADMIN EXPENSE	96,766	93,900	-2.96%
PASS THRU PAYMENT	151,770	153,283	1.00%
Total CONTRACT AND SERVICE	15,037,199	15,048,795	0.08%
OTHER FINANCING USES			
TRANSFERS OUT	-	804,458	-
Total OTHER FINANCING USES	-	804,458	-
INTERNAL SERVICE ALL			
WORKERS COMPENSATION INSURANCE	508	508	0.09%
LIABILITY INSURANCE	82,152	82,152	-
BUILDING OCCUPANCY	14,336	14,336	-
MAJOR FACILITIES REPAIR	2,479	2,479	0.01%
OVERHEAD	104,978	104,977	-
Total INTERNAL SERVICE ALL	204,452	204,452	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
Total Expenditures	15,375,137	16,185,086	5.27%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	253,621	244,664	-3.53%
REDEVELOPMENT AGENCY FUND-CITY	104,378	105,877	1.44%
PUBLIC FINANCING AUTHORITY	15,017,138	15,834,545	5.44%
Total Expenditures	15,375,137	16,185,086	5.27%

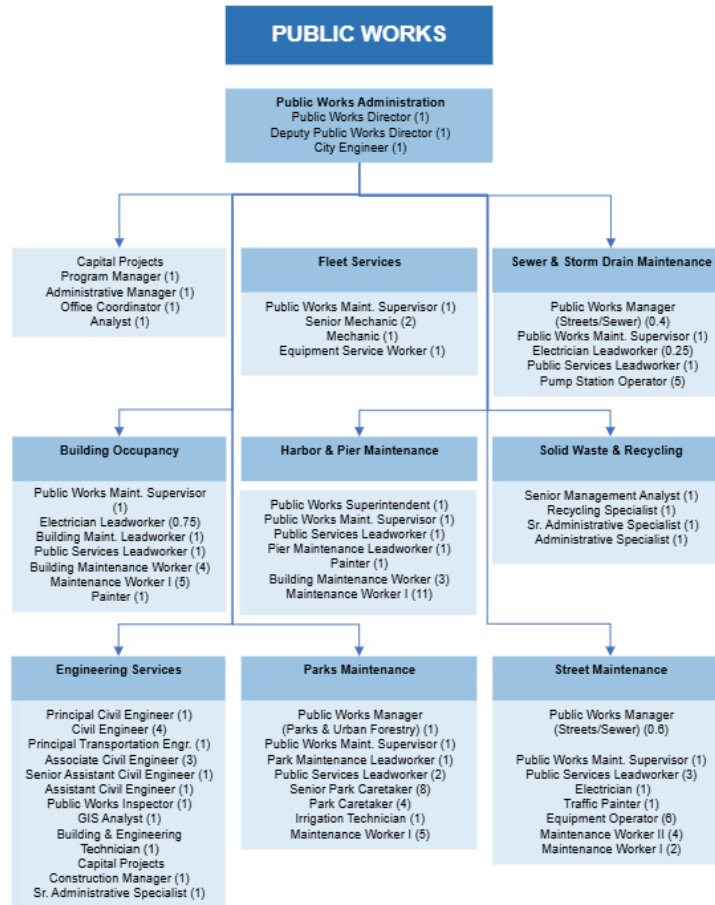


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Public Works

Mission Statement: To provide the highest quality maintenance, construction, and operations of the public facilities, projects, and programs under its care in the most cost-efficient manner to ensure the satisfaction of the community and maintain a high quality of life in the neighborhoods.

Organizational Chart



Summary of Personnel

Position Title	Position Count	Position Title	Position Count
Administration		Parks Maintenance	
Public Works Director	1.00	Public Works Manager/Parks and Urban Forestry	1.00
Deputy Public Works Director	1.00	Public Works Maintenance Supervisor	1.00
City Engineer	1.00	Park Maintenance Leadworker	1.00
Capital Projects Program Manager	1.00	Public Services Leadworker	2.00
Administrative Manager	1.00	Irrigation Technician	1.00
Office Coordinator	1.00	Senior Park Caretaker	8.00
Analyst	1.00	Park Caretaker	4.00
Administration Total	7.00	Maintenance Worker I	5.00
		Parks Maintenance Total	23.00
Sewer / Storm Drain Maintenance		Street Maintenance	
Public Works Manager/Streets-Sewers	0.40	Public Works Manager/Streets-Sewers	0.60
Public Works Maintenance Supervisor	1.00	Public Works Maintenance Supervisor	1.00
Electrician Leadworker	0.25	Electrician	1.00
Public Services Leadworker	1.00	Public Services Leadworker	3.00
Pump Station Operator	5.00	Traffic Painter	1.00
Sewer / Storm Drain Maintenance Total	7.65	Equipment Operator	6.00
		Maintenance Worker II	4.00
Harbor / Pier Maintenance		Maintenance Worker I	2.00
Public Works Superintendent	1.00	Street Maintenance Total	18.60
Public Works Maintenance Supervisor	1.00		
Pier Maintenance Leadworker	1.00	Building Occupancy	
Public Services Leadworker	1.00	Public Works Maintenance Supervisor	1.00
Painter	1.00	Electrician Leadworker	0.75
Building Maintenance Worker	3.00	Building Maintenance Leadworker	1.00
Maintenance Worker I	11.00	Public Services Leadworker	1.00
Harbor / Pier Maintenance Total	19.00	Building Maintenance Worker	4.00
		Maintenance Worker I	5.00
Engineering Services		Painter	1.00
Principal Civil Engineer	1.00	Building Occupancy Total	13.75
Civil Engineer	4.00		
Principal Transportation Engineer	1.00	Solid Waste / Recycling	
Associate Civil Engineer	3.00	Senior Management Analyst	1.00
Senior Assistant Civil Engineer	1.00	Recycling Specialist	1.00
Assistant Civil Engineer	1.00	Senior Administrative Specialist	1.00
Capital Projects Construction Manager	1.00	Administrative Specialist	1.00
Public Works Inspector	1.00	Solid Waste / Recycling Total	4.00
GIS Analyst	1.00		
Building and Engineering Technician	1.00	Fleet Services	
Senior Administrative Specialist	1.00	Public Works Maintenance Supervisor	1.00
Engineering Services Total	16.00	Senior Mechanic	2.00
		Mechanic	1.00
		Equipment Service Worker	1.00
		Fleet Services Total	5.00
Total Personnel 114.00			



Performance Measures

Functions

- **Core Function: Manage Municipal Building Operations and Facilities**
 - Maintain 63 City-owned facilities totaling 433,366 square feet of operational space.
 - Oversee the readiness and maintenance of 23 emergency and mobile standby generators to ensure facility continuity.
- **Core Function: Maintain Waterfront Infrastructure and Harbor Assets**
 - Manage 50+ maritime and recreational assets, including 2 piers, 3 boat basins, 3 breakwalls, 2 parking structures, and the Seaside Lagoon.
 - Execute specialized maintenance and sanitization for 8 restroom structures, the skate park, and lower boardwalk pavers.
- **Core Function: Maintain Roadways and Pedestrian Infrastructure**
 - Manage 127 miles of streets, 6.7M sq. ft. of sidewalks, and 8.6 miles of bike paths.
 - Repair 1,500 potholes annually and oversee 27,440 miles of street sweeping.
- **Core Function: Manage Traffic Control and Public Lighting**
 - Maintain 1,461 City-owned street lights, 65 traffic signals, 11,600 regulatory signs, 41 beacons, and 26 speed cushion sets.
 - Provide 24/7 emergency response for traffic signal and lighting failures.
- **Core Function: Manage Sanitary Sewer and Stormwater System**
 - Oversee 116 miles of sewer lines, 2,498 manholes, 15 sewer pump stations, and 47 smart manhole devices to proactively prevent system overflows.
 - Maintain 35 miles of storm drains, 850 catch basins, 3 storm pump stations, 8 debris collection units, and 32 drywells to ensure drainage compliance.
- **Core Function: Manage Citywide Open Spaces, Urban Forest, and Park Safety**
 - Maintain 133 acres of parks, parkways, and rights-of-way, including 29 parks and 22 playgrounds.
 - Manage an urban forest of 11,800 trees, including 3,200 annual trimmings, and execute 528 annual playground safety inspections.
- **Core Function: Manage Fleet Compliance, Fueling, and Emergency Power**
 - Manage preventative and corrective maintenance for 254 vehicles and vessels, while ensuring functional compliance with state regulations.
 - Operate and maintain Citywide fueling stations (Gas, Diesel, CNG, and EV) and 23 emergency standby generators to ensure operational continuity.
- **Core Function: Manage Citywide Waste Collection and Diversion**
 - Administer the service agreement for the collection and disposal of 53,000 tons of waste for 30,000 residential and commercial customers.
 - Resolve 730+ residential service requests and coordinate 10 annual community diversion and hazardous waste events.
- **Core Function: Infrastructure Development and Regulatory Oversight**
 - Facilitate the design and construction of approximately 90 capital improvement projects, with 25 completions annually.

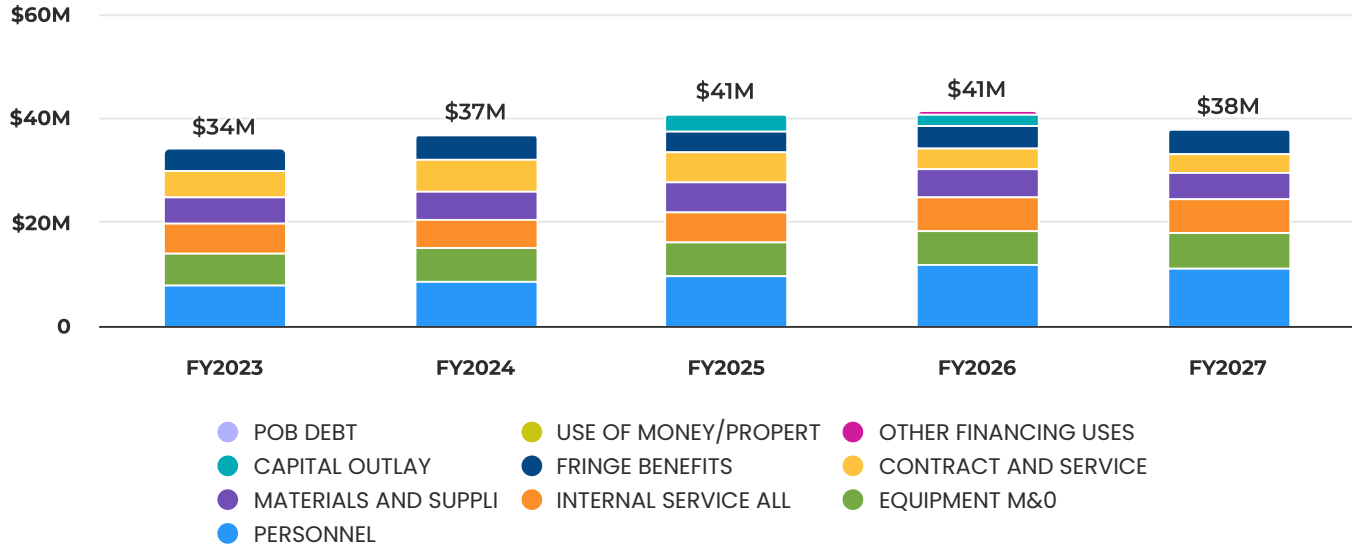
- Process over 4,000 engineering plan checks, land management transactions, and permit applications each year.
- **Core Function: Ensure Environmental Health and Asset Integrity**
 - Manage citywide asset inventories, GIS systems, and annual assessment fee collections for landscaping, lighting, and utilities.
 - Execute over 5,000 annual safety and environmental inspections, including Right of Way and pollution source compliance.

FY 2026–27 Goals

- Complete the next phase of carpet replacement within City Hall by August 31, 2026.
- Paint the exterior of City Hall and interior and exterior painting for various City facilities by December 31, 2026.
- Complete upgrades for Pier/Harbor Restrooms 3 and 6 by December 31, 2026.
- Rebuild the Kincaid’s parking staircase and reconstruct the wooden windbreaks in the Main Parking Structure by January 31, 2026.
- Maintain the Skatepark panels and features while coordinating regular steam cleaning of the Esplanade with the Parks department.
- Remove and replace selected sidewalks, curbs, gutters, and driveway approaches across all districts and various City parks by December 31, 2026.
- Remove and replace 180 tons of uplifted asphalt and perform overlaying of fatigued asphalt sections throughout the City to improve road safety.
- Replace 10 damaged poles and update 150 light fixtures with LED equipment by December 31, 2026.
- Restripe 330,000 linear feet of lane lines and traffic legends using high-durability thermal plastic.
- Oversee the planting of 100 new trees at various City locations by December 31, 2026 and provide oversight and coordination for the annual Arbor Day Tree Planting event.
- Finalize bids and construction plans for the Catalina Avenue medians by September 30, 2026.
- Monitor and maintain the Wilderness Park Lower Pond to ensure long-term function and ecological sustainability.
- Expand the municipal Fleet EV charging network and fleet inventory to meet sustainability targets by June 30, 2027.
- Complete the replacement of existing unleaded gasoline and diesel fueling station to ensure regulatory compliance and operational reliability.
- Implement the second amendment of the hauler franchise agreement for all solid waste programs to ensure 100% compliance with state-mandated diversion rates and environmental regulations by June 30, 2027.
- Manage and advance the existing projects in the adopted Capital Improvement Program by June 30, 2027.
- Provide guidance to applicants through the Engineering Encroachment Permit process.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	10,584,622	10,443,561	-1.33%
PART-TIME SALARIES	256,702	221,702	-13.63%
OVERTIME	162,386	455,916	180.76%
VAC / HOLIDAY CASHOUT (NON-PERS)	353,652	45,289	-87.19%
PERSONNEL ADJUSTMENTS	387,668	-	-100.00%
Total PERSONNEL	11,745,030	11,166,468	-4.93%
FRINGE BENEFITS			
CAR ALLOWANCE	2,700	18,000	566.67%
OTHER PAY	52,274	28,342	-45.78%
SICK LEAVE BONUS	-	2,025	-
STANDBY BONUS	87,534	129,429	47.86%
CELL PHONE ALLOWANCE	7,674	16,260	111.89%
FICA	767,362	645,158	-15.93%
LIFE INSURANCE	13,682	19,306	41.11%
MEDICAL INSURANCE	1,747,390	2,026,834	15.99%
MEDICARE	179,464	152,841	-14.83%
PSYCHOLOGICAL INSURANCE	591	571	-3.43%
PENSION (EMPLOYER SHARE)	856,973	844,184	-1.49%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PENSION (UNFUNDED LIABILITY)	148,225	460,394	210.60%
PENSION (EMPLOYEE SHARE)	272,914	196,937	-27.84%
OTHER POST EMP BENEFITS (OPEB)	366,944	365,161	-0.49%
UNEMPLOYMENT	59,028	35,522	-39.82%
Total FRINGE BENEFITS	4,562,755	4,940,964	8.29%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS / ACCESSORIES	49,240	49,240	-
OFFICE SUPPLIES	20,950	20,950	-
SPECIAL DEPARTMENTAL SUPPLIES	1,457,323	1,329,990	-8.74%
TRAINING / MEETINGS / CONFERENCES	27,008	27,008	-
MILEAGE REIMBURSEMENT	1,000	1,000	-
POSTAGE	5,225	5,225	-
PUBLICATIONS / SUBSCRIPTIONS	3,830	3,830	-
MEMBERSHIPS / DUES	3,630	3,630	-
CELL PHONES	1,900	1,900	-
MOTOR FUEL / PETROLEUM PRODUCTS	842,330	842,330	-
UTILITIES - ELECTRIC	2,043,114	2,043,114	-
UTILITIES - GAS	86,512	86,512	-
UTILITIES - WASTE DISPOSAL	155,000	155,000	-
UTILITIES - WATER	694,795	694,795	-
Total MATERIALS AND SUPPLI	5,391,857	5,264,524	-2.36%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	6,136,668	6,136,668	-
MAINTENANCE / REPAIR	468,058	468,058	-
Total EQUIPMENT M&O	6,604,726	6,604,726	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	26,628	26,628	-
CONTRACTS / PROFESSIONAL SERVICE	3,174,380	2,748,382	-13.42%
RENT / LEASE-EQUIPMENT	45,150	45,150	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER NON-CAPITAL EQUIPMENT	7,510	7,510	-
PRINCIPAL PAYMENTS	375,000	375,000	-
INTEREST EXPENSE	170,738	170,738	-
Total CONTRACT AND SERVICE	3,799,405	3,373,408	-11.21%
OTHER FINANCING USES			
TRANSFERS OUT	388,072	225,344	-41.93%
Total OTHER FINANCING USES	388,072	225,344	-41.93%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	883,265	883,264	-
VEHICLE EQUIPMENT REPLACEMENT	703,646	703,645	-
INFORMATION TECH EQUIP MAINT	414,576	414,576	-
INFORMATION TECH EQUIP REPLACE	11,904	11,904	-
COMMUNICATION EQUIP REPLACE	29,460	29,460	-
WORKERS COMPENSATION INSURANCE	568,638	568,638	-
LIABILITY INSURANCE	1,143,610	1,143,609	-
BUILDING OCCUPANCY	313,997	313,997	-
MAJOR FACILITIES REPAIR	9,270	9,269	-0.01%
CITY FACILITY SEWER FEE	1,165	1,005	-13.73%
OVERHEAD	2,404,357	2,404,358	-
Total INTERNAL SERVICE ALL	6,483,888	6,483,725	-
CAPITAL OUTLAY			
VEHICLE EQUIPMENT	2,184,416	-	-100.00%
BUILDING / IMPROVEMENTS	20,316	-	-100.00%
FURNITURE / EQUIPMENT	31,089	-	-100.00%
Total CAPITAL OUTLAY	2,235,821	-	-100.00%
Total Expenditures	41,211,555	38,059,159	-7.65%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	9,769,095	9,757,130	-0.12%
STATE GAS TAX	1,477,162	1,369,600	-7.28%
STREET LANDSCAPING&LGHTNG DIST	3,038,015	2,686,733	-11.56%
MEASURE W	450,729	425,998	-5.49%
OTHER INTER GOVERNMENTAL GRANT	715,222	105,229	-85.29%
CAPITAL PROJECT FUND	194,590	196,319	0.89%
HARBOR TIDELANDS	2,579,537	2,515,709	-2.47%
HARBOR UPLANDS	2,212,224	2,214,629	0.11%
SOLID WASTE	7,305,676	7,253,792	-0.71%
WASTEWATER	4,279,942	4,244,784	-0.82%
VEHICLE REPLACEMENT	4,952,858	3,147,347	-36.45%
BUILDING OCCUPANCY	4,236,503	4,141,889	-2.23%
Total Expenditures	41,211,555	38,059,159	-7.65%

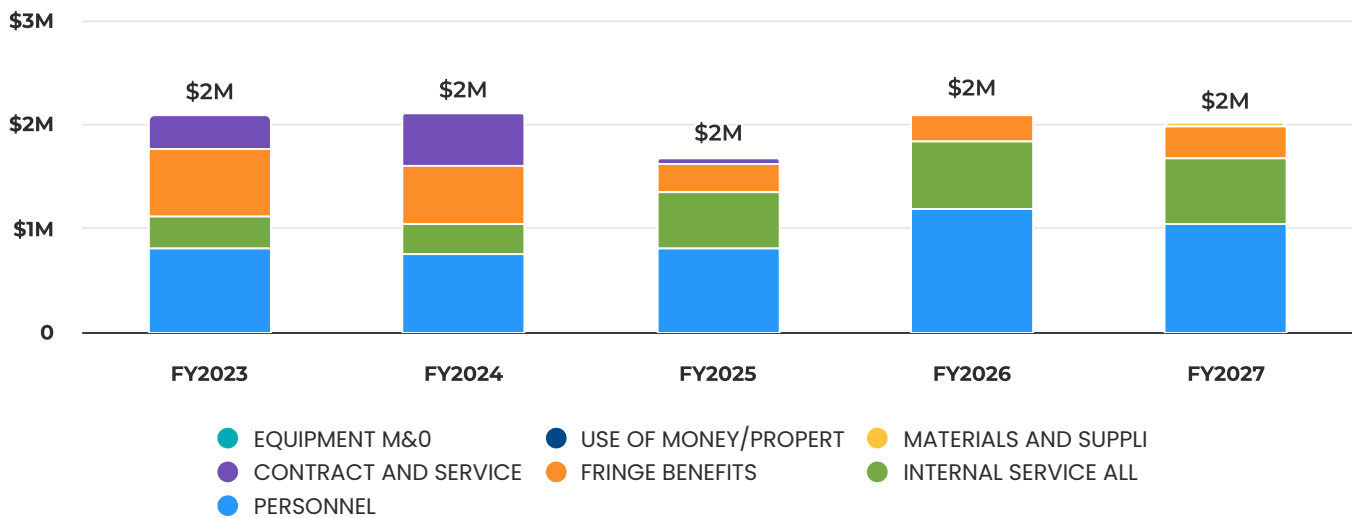


Public Works - Administration

Purpose: The Public Works Administration Division provides high quality customer service to both internal customers (City departments) and external customers (the public), and ensures that department-wide efficiencies and strategic goals, such as maintaining and improving public facilities, infrastructure and open spaces and improving the attractiveness and livability of the City's neighborhoods, are achieved. To accomplish this, the Administration Division manages the Public Works budget that includes three internal service funds, Major Facilities Repair, Building Occupancy and Vehicle Replacement, as well as a Solid Waste Enterprise Fund, the Wastewater Enterprise Fund, and a portion of Harbor Uplands and Harbor Tidelands Funds. The division also oversees employees distributed throughout the department's nine divisions and operations including Administration, Engineering, Harbor/Pier Maintenance, Street Maintenance, Park Maintenance, Solid Waste/Recycling, Sewer/Storm Drain, Building Occupancy and Fleet Services.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,068,752	992,692	-7.12%
PART-TIME SALARIES	41,556	41,556	-
VAC / HOLIDAY CASHOUT (NON-PERS)	17,659	2,355	-86.66%
PERSONNEL ADJUSTMENTS	59,198	-	-100.00%
Total PERSONNEL	1,187,165	1,036,603	-12.68%
FRINGE BENEFITS			
CAR ALLOWANCE	2,700	18,000	566.67%
OTHER PAY	-	3,716	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
CELL PHONE ALLOWANCE	545	3,600	559.96%
FICA	51,448	51,650	0.39%
LIFE INSURANCE	996	1,299	30.43%
MEDICAL INSURANCE	15,860	48,866	208.11%
MEDICARE	12,032	13,965	16.06%
PSYCHOLOGICAL INSURANCE	32	31	-1.87%
PENSION (EMPLOYER SHARE)	79,426	81,463	2.56%
PENSION (UNFUNDED LIABILITY)	51,870	44,384	-14.43%
PENSION (EMPLOYEE SHARE)	16,505	5,061	-69.34%
OTHER POST EMP BENEFITS (OPEB)	34,261	32,409	-5.41%
UNEMPLOYMENT	3,189	1,841	-42.28%
Total FRINGE BENEFITS	268,865	306,285	13.92%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	9,070	9,070	-
SPECIAL DEPARTMENTAL SUPPLIES	22,000	12,000	-45.45%
TRAINING / MEETINGS / CONFERENCES	2,239	2,239	-
POSTAGE	450	450	-
PUBLICATIONS / SUBSCRIPTIONS	720	720	-
MEMBERSHIPS / DUES	450	450	-
Total MATERIALS AND SUPPLI	34,929	24,929	-28.63%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	1,010	1,010	-
Total EQUIPMENT M&O	1,010	1,010	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	2,500	2,500	-
Total CONTRACT AND SERVICE	2,500	2,500	-
INTERNAL SERVICE ALL			
INFORMATION TECH EQUIP MAINT	65,152	65,152	-
INFORMATION TECH EQUIP REPLACE	5,903	5,903	0.01%
COMMUNICATION EQUIP REPLACE	29,460	29,460	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
WORKERS COMPENSATION INSURANCE	64,225	64,224	-
LIABILITY INSURANCE	265,360	265,360	-
BUILDING OCCUPANCY	163,204	163,204	-
MAJOR FACILITIES REPAIR	2,077	2,077	-0.02%
CITY FACILITY SEWER FEE	73	73	-0.27%
OVERHEAD	42,944	42,945	-
Total INTERNAL SERVICE ALL	638,398	638,398	-
Total Expenditures	2,132,867	2,009,725	-5.77%

Expenditures by Fund

Expenditures by Fund

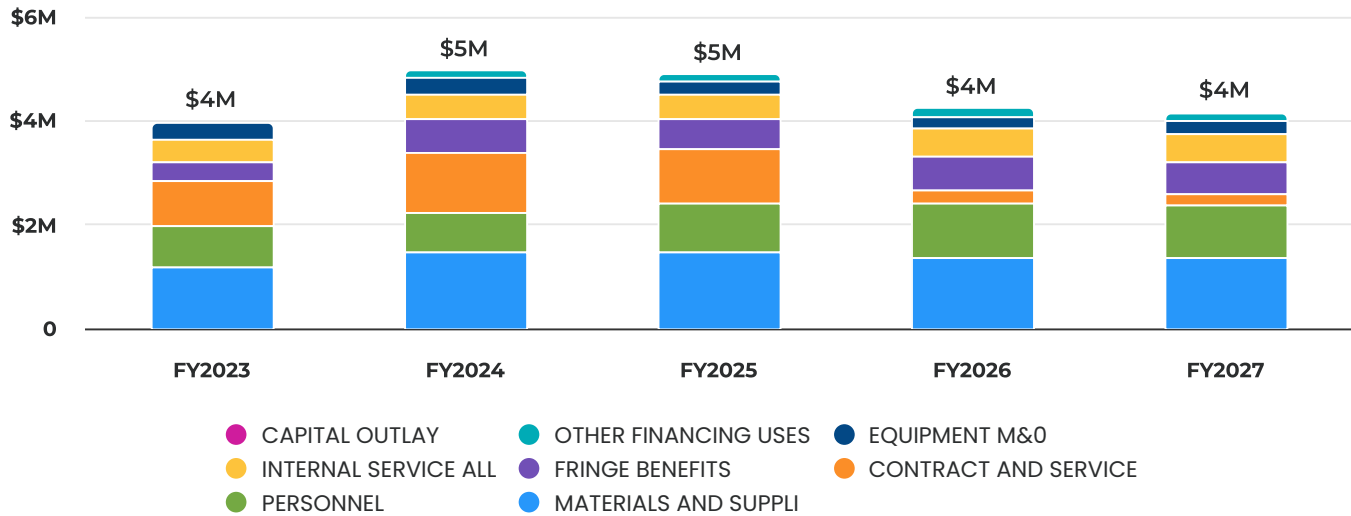
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,051,685	1,013,392	-3.64%
STREET LANDSCAPING&LGHTNG DIST	80,967	84,467	4.32%
CAPITAL PROJECT FUND	194,590	196,319	0.89%
HARBOR TIDELANDS	180,373	136,418	-24.37%
HARBOR UPLANDS	120,765	120,765	-
SOLID WASTE	168,730	197,285	16.92%
WASTEWATER	335,757	261,079	-22.24%
Total Expenditures	2,132,867	2,009,725	-5.77%

Public Works – Building Occupancy

Purpose: The Building Occupancy Division, consisting of building maintenance and custodial services, maintains and repairs all City facilities. Building maintenance consists of carpentry and painting and maintains 441,335 square feet of 67 City-owned building and facilities. Building Occupancy ensures adequate maintenance and replacement of durable capital goods and supplies, and provides internal service maintenance support to other departments and facilities. This helps to assure maintenance and improvement of public facilities.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,011,336	1,004,721	-0.65%
OVERTIME	15,000	33,000	120.00%
VAC / HOLIDAY CASHOUT (NON-PERS)	40,876	-	-100.00%
PERSONNEL ADJUSTMENTS	11,916	-	-100.00%
Total PERSONNEL	1,079,128	1,037,721	-3.84%
FRINGE BENEFITS			
SICK LEAVE BONUS	-	300	-
STANDBY BONUS	15,946	30,412	90.72%
CELL PHONE ALLOWANCE	1,148	1,500	30.65%
FICA	85,024	64,559	-24.07%
LIFE INSURANCE	1,533	1,588	3.60%
MEDICAL INSURANCE	311,077	304,442	-2.13%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICARE	19,885	15,100	-24.06%
PSYCHOLOGICAL INSURANCE	69	66	-4.57%
PENSION (EMPLOYER SHARE)	85,572	90,268	5.49%
PENSION (UNFUNDED LIABILITY)	44,720	47,526	6.27%
PENSION (EMPLOYEE SHARE)	26,425	15,390	-41.76%
OTHER POST EMP BENEFITS (OPEB)	36,216	36,038	-0.49%
UNEMPLOYMENT	6,910	4,149	-39.96%
Total FRINGE BENEFITS	634,526	611,338	-3.65%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	7,590	7,590	-
OFFICE SUPPLIES	600	600	-
SPECIAL DEPARMENTAL SUPPLIES	196,003	196,003	-
TRAINING / MEETINGS / CONFERENCES	3,103	3,103	-
POSTAGE	40	40	-
PUBLICATIONS/ SUBSCRIPTIONS	300	300	-
MEMBERSHIPS / DUES	370	370	-
CELL PHONES	520	520	-
UTILITIES - ELECTRIC	978,852	978,852	-
UTILITIES - GAS	86,512	86,512	-
UTILITIES - WATER	67,400	67,400	-
Total MATERIALS AND SUPPLI	1,341,290	1,341,290	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	60,000	60,000	-
MAINTENANCE / REPAIR	174,000	174,000	-
Total EQUIPMENT M&O	234,000	234,000	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	244,400	221,300	-9.45%
OTHER NON-CAPITAL EQUIPMENT	500	500	-
Total CONTRACT AND SERVICE	244,900	221,800	-9.43%
OTHER FINANCING USES			



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
TRANSFERS OUT	151,995	151,976	-0.01%
Total OTHER FINANCING USES	151,995	151,976	-0.01%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	150,752	150,752	-
VEHICLE EQUIPMENT REPLACEMENT	98,543	98,543	-
WORKERS COMPENSATION INSURANCE	8,628	8,628	-
CITY FACILITY SEWER FEE	79	79	-0.13%
OVERHEAD	285,762	285,762	-
Total INTERNAL SERVICE ALL	543,764	543,764	-
CAPITAL OUTLAY			
BUILDING / IMPROVEMENTS	6,900	-	-100.00%
Total CAPITAL OUTLAY	6,900	-	-100.00%
Total Expenditures	4,236,503	4,141,889	-2.23%

Expenditures by Fund

Expenditures by Fund

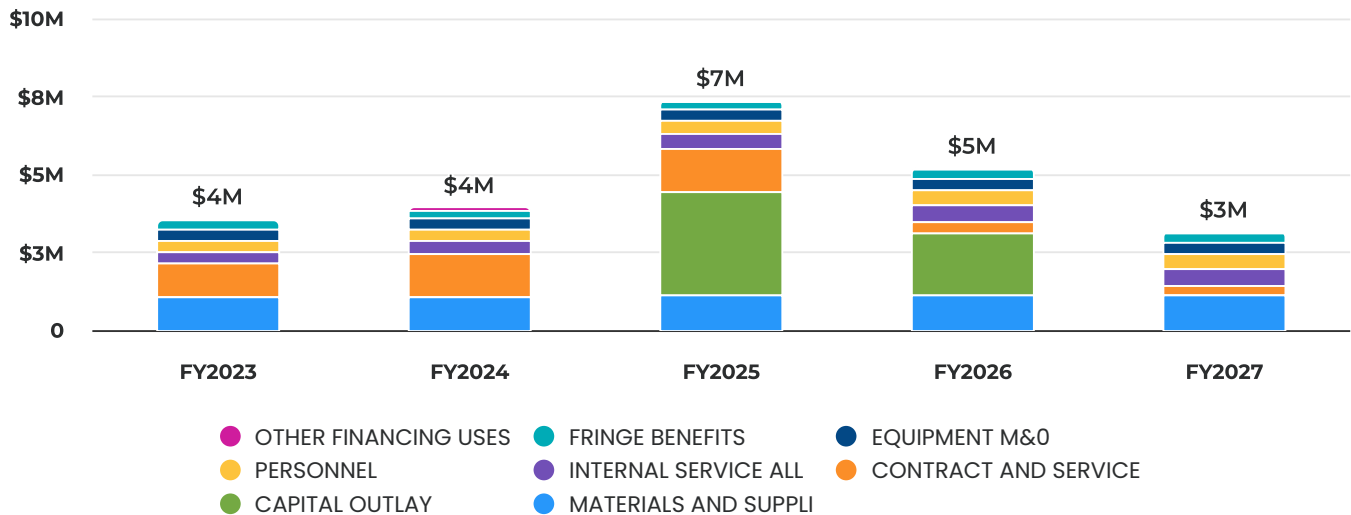
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
BUILDING OCCUPANCY	4,236,503	4,141,889	-2.23%
Total Expenditures	4,236,503	4,141,889	-2.23%

Public Works – Fleet Service

Purpose: Fleet Services provides efficient, economical vehicle and equipment maintenance for all City equipment by performing preventive maintenance service, repair, and replacement of the City’s fleet and maintains an equipment inventory.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	446,432	443,797	-0.59%
PART-TIME SALARIES	15,000	15,000	-
OVERTIME	2,000	10,000	400.00%
VAC / HOLIDAY CASHOUT (NON-PERS)	19,538	568	-97.09%
PERSONNEL ADJUSTMENTS	14,560	-	-100.00%
Total PERSONNEL	497,530	469,365	-5.66%
FRINGE BENEFITS			
OTHER PAY	2,008	2,129	6.04%
STANDBY BONUS	11,853	21,801	83.92%
CELL PHONE ALLOWANCE	702	1,320	88.13%
FICA	36,860	30,036	-18.51%
LIFE INSURANCE	619	942	52.06%
MEDICAL INSURANCE	117,440	126,134	7.40%
MEDICARE	8,620	7,025	-18.51%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	28	25	-9.62%
PENSION (EMPLOYER SHARE)	35,109	32,984	-6.05%
PENSION (UNFUNDED LIABILITY)	18,348	17,971	-2.05%
PENSION (EMPLOYEE SHARE)	13,665	13,171	-3.62%
OTHER POST EMP BENEFITS (OPEB)	16,428	16,373	-0.34%
UNEMPLOYMENT	2,764	1,613	-41.64%
Total FRINGE BENEFITS	264,445	271,524	2.68%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	2,700	2,700	-
OFFICE SUPPLIES	120	120	-
SPECIAL DEPARMENTAL SUPPLIES	251,577	251,577	-
TRAINING / MEETINGS / CONFERENCES	1,755	1,755	-
POSTAGE	260	260	-
MEMBERSHIPS / DUES	240	240	-
MOTOR FUEL / PETROLEUM PRODUCTS	840,580	840,580	-
Total MATERIALS AND SUPPLI	1,097,232	1,097,232	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	180,960	180,960	-
MAINTENANCE / REPAIR	203,088	203,088	-
Total EQUIPMENT M&O	384,048	384,048	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	295,000	295,000	-
RENT / LEASE- EQUIPMENT	15,000	15,000	-
Total CONTRACT AND SERVICE	310,000	310,000	-
OTHER FINANCING USES			
TRANSFERS OUT	73,377	73,368	-0.01%
Total OTHER FINANCING USES	73,377	73,368	-0.01%
INTERNAL SERVICE ALL			

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
VEHICLE MAINTENANCE	40,603	40,603	-
VEHICLE EQUIPMENT REPLACEMENT	22,880	22,880	-
INFORMATION TECH EQUIP MAINT	36,276	36,276	-
WORKERS COMPENSATION INSURANCE	5,110	5,110	-
LIABILITY INSURANCE	213,135	213,135	-
MAJOR FACILITIES REPAIR	895	895	0.02%
CITY FACILITY SEWER FEE	9	9	2.97%
OVERHEAD	222,902	222,902	-
Total INTERNAL SERVICE ALL	541,810	541,810	-
CAPITAL OUTLAY			
VEHICLE EQUIPMENT	2,034,416	-	-100.00%
Total CAPITAL OUTLAY	2,034,416	-	-100.00%
Total Expenditures	5,202,858	3,147,347	-39.51%

Expenditures by Fund

Expenditures by Fund

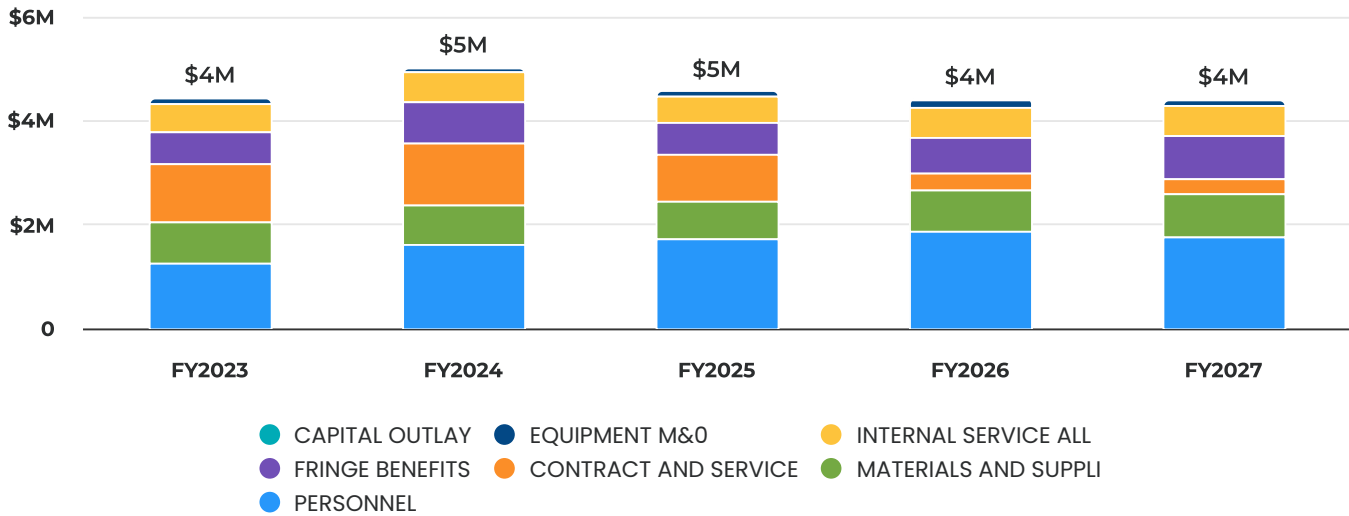
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER INTER GOVERNMENTAL GRANT	250,000	-	-100.00%
VEHICLE REPLACEMENT	4,952,858	3,147,347	-36.45%
Total Expenditures	5,202,858	3,147,347	-39.51%

Public Works – Harbor / Pier Maintenance

Purpose: The Harbor/Pier Maintenance Division ensures that the Pier and Harbor areas are clean, litter free, safe, properly maintained and aesthetically pleasing for the residents and visitors. Also, this division ensures that the Seaside Lagoon is maintained in accordance with the Los Angeles County Health Department and Los Angeles Regional Water Quality Control Board standards. Services are provided to maintain and improve public facilities, infrastructure and open spaces.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,596,878	1,527,917	-4.32%
PART-TIME SALARIES	133,146	133,146	-
OVERTIME	55,300	89,000	60.94%
VAC / HOLIDAY CASHOUT (NON-PERS)	54,159	8,795	-83.76%
PERSONNEL ADJUSTMENTS	19,295	-	-100.00%
Total PERSONNEL	1,858,778	1,758,858	-5.38%
FRINGE BENEFITS			
SICK LEAVE BONUS	-	300	-
STANDBY BONUS	4,837	16,417	239.40%
CELL PHONE ALLOWANCE	1,180	1,920	62.71%
FICA	119,154	96,634	-18.90%
LIFE INSURANCE	2,362	2,388	1.08%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	320,471	376,806	17.58%
MEDICARE	27,867	22,616	-18.84%
PSYCHOLOGICAL INSURANCE	109	101	-7.39%
PENSION (EMPLOYER SHARE)	132,070	129,112	-2.24%
PENSION (UNFUNDED LIABILITY)	-	71,031	-
PENSION (EMPLOYEE SHARE)	30,445	23,092	-24.15%
OTHER POST EMP BENEFITS (OPEB)	55,274	53,684	-2.88%
UNEMPLOYMENT	10,897	6,334	-41.87%
Total FRINGE BENEFITS	704,666	800,435	13.59%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	11,500	11,500	-
OFFICE SUPPLIES	710	710	-
SPECIAL DEPARMENTAL SUPPLIES	326,506	326,506	-
TRAINING / MEETINGS / CONFERENCES	4,398	4,398	-
CELL PHONES	260	260	-
MOTOR FUEL / PETROLEUM PRODUCTS	1,750	1,750	-
UTILITIES - ELECTRIC	202,740	202,740	-
UTILITIES - WASTE DISPOSAL	155,000	155,000	-
UTILITIES - WATER	107,500	107,500	-
Total MATERIALS AND SUPPLI	810,364	810,364	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	51,200	51,200	-
MAINTENANCE/ REPAIR	83,500	83,500	-
Total EQUIPMENT M&O	134,700	134,700	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	287,584	301,000	4.67%
RENT / LEASE- EQUIPMENT	18,100	18,100	-
Total CONTRACT AND SERVICE	305,684	319,100	4.39%
INTERNAL SERVICE ALL			



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
VEHICLE MAINTENANCE	112,045	112,044	-
VEHICLE EQUIPMENT REPLACEMENT	112,301	112,301	-
INFORMATION TECH EQUIP MAINT	2,558	2,558	-0.02%
WORKERS COMPENSATION INSURANCE	16,348	16,349	0.01%
OVERHEAD	339,392	339,392	-
Total INTERNAL SERVICE ALL	582,644	582,644	-
CAPITAL OUTLAY			
BUILDING / IMPROVEMENTS	13,416	-	-100.00%
Total CAPITAL OUTLAY	13,416	-	-100.00%
Total Expenditures	4,410,252	4,406,101	-0.09%

Expenditures by Fund

Expenditures by Fund

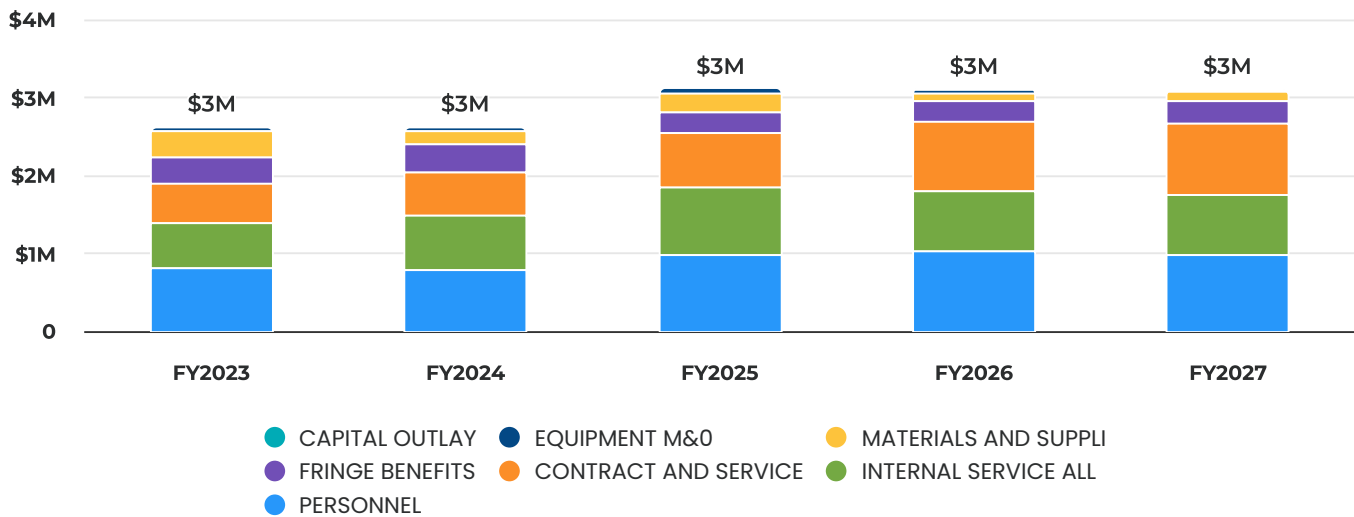
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
HARBOR TIDELANDS	2,343,904	2,330,691	-0.56%
HARBOR UPLANDS	2,066,347	2,075,410	0.44%
Total Expenditures	4,410,252	4,406,101	-0.09%

Public Works – Sewer / Storm Drain Maintenance

Purpose: The Sewer/Storm Drain Maintenance Division is responsible for the cleaning and maintenance of the City’s 113 miles of sewer collection system and storm drains. The sewer activity is supported with 15 pump stations and 9 back-up generators. Storm drain maintenance includes 185,756 feet of drains and 467 catch basins. Line maintenance is an ongoing process for preventive maintenance measures. Sewage collection lines are cleaned 1 to 4 times per year while certain chronic areas require greater frequency. These services are to maintain and improve the City’s infrastructure.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	969,510	878,796	-9.36%
OVERTIME	18,000	91,000	405.56%
VAC / HOLIDAY	33,269	6,796	-79.57%
CASHOUT (NON-PERS)			
Total PERSONNEL	1,020,779	976,592	-4.33%
FRINGE BENEFITS			
OTHER PAY	37,066	14,496	-60.89%
STANDBY BONUS	14,818	22,182	49.69%
CELL PHONE ALLOWANCE	1,547	3,180	105.59%
FICA	62,998	46,790	-25.73%
LIFE INSURANCE	1,002	1,091	8.85%
MEDICAL INSURANCE	-	48,756	-
MEDICARE	14,733	10,961	-25.60%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	40	41	1.61%
PENSION (EMPLOYER SHARE)	63,426	61,416	-3.17%
PENSION (UNFUNDED LIABILITY)	-	33,784	-
PENSION (EMPLOYEE SHARE)	38,767	24,972	-35.58%
OTHER POST EMP BENEFITS (OPEB)	30,454	26,869	-11.77%
UNEMPLOYMENT	3,907	2,575	-34.09%
Total FRINGE BENEFITS	268,758	297,113	10.55%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	2,500	2,500	-
OFFICE SUPPLIES	500	500	-
SPECIAL DEPARMENTAL SUPPLIES	36,700	36,700	-
TRAINING / MEETINGS / CONFERENCES	1,685	1,685	-
MEMBERSHIPS / DUES	400	400	-
CELL PHONES	430	430	-
UTILITIES - ELECTRIC	65,000	65,000	-
UTILITIES - WATER	120	120	-
Total MATERIALS AND SUPPLI	107,335	107,335	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	34,200	34,200	-
Total EQUIPMENT M&O	34,200	34,200	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	882,815	908,000	2.85%
Total CONTRACT AND SERVICE	882,815	908,000	2.85%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	15,012	15,012	-
VEHICLE EQUIPMENT REPLACEMENT	163,247	163,247	-
INFORMATION TECH EQUIP MAINT	61,593	61,593	-
WORKERS COMPENSATION INSURANCE	234,447	234,447	-
LIABILITY INSURANCE	130,129	130,128	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MAJOR FACILITIES REPAIR	3,532	3,532	-0.01%
CITY FACILITY SEWER FEE	80	-80	-200.00%
OVERHEAD	167,368	167,368	-
Total INTERNAL SERVICE ALL	775,407	775,247	-0.02%
CAPITAL OUTLAY			
FURNITURE/ EQUIPMENT	25,185	-	-100.00%
Total CAPITAL OUTLAY	25,185	-	-100.00%
Total Expenditures	3,114,479	3,098,487	-0.51%

Expenditures by Fund

Expenditures by Fund

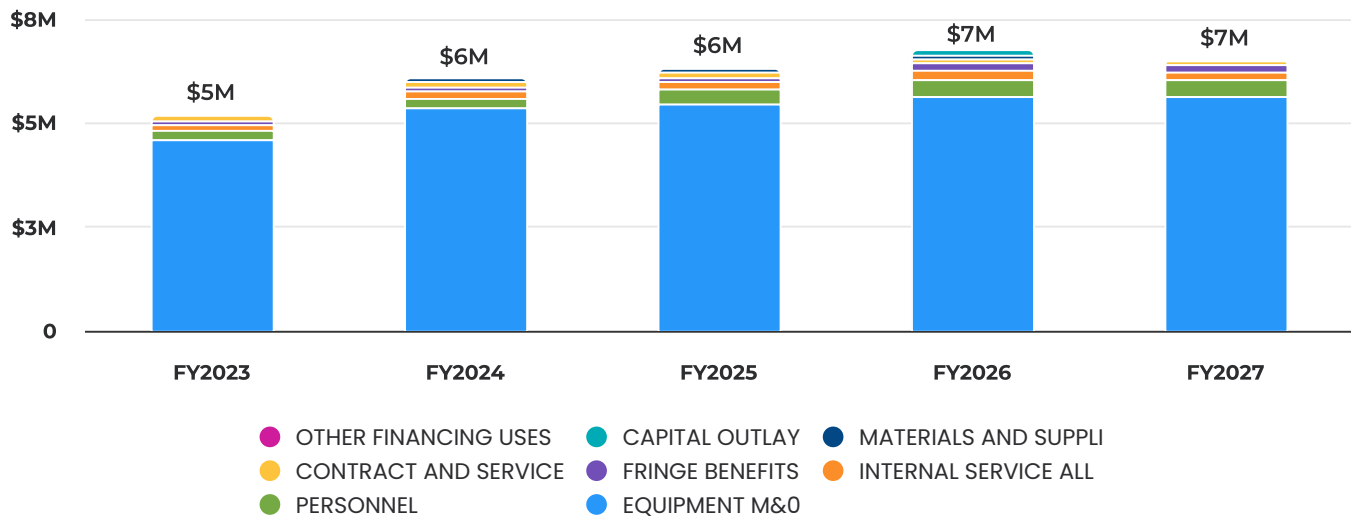
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	175,029	152,582	-12.82%
STATE GAS TAX	69,873	51,910	-25.71%
MEASURE W	350,729	325,998	-7.05%
WASTEWATER	2,518,849	2,567,997	1.95%
Total Expenditures	3,114,479	3,098,487	-0.51%

Public Works – Solid Waste / Recycling

Purpose: The Solid Waste/Recycling Division is responsible for managing the City’s solid waste and recycling collection services and the City’s Household Hazardous Waste Collection Program. In addition, it provides ongoing environmental and recycling education programs for the residents, school district, businesses and City departments. The division also manages the City’s solid waste handling services agreement and monitors the solid waste hauling contractor that is responsible for the collection of refuse, green waste, recyclables, household hazardous waste and bulky items. The division oversees and responds to complaints and service requests. These services improve the attractiveness and livability of neighborhoods.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	353,747	358,845	1.44%
VAC / HOLIDAY CASHOUT (NON-PERS)	10,933	7,591	-30.57%
PERSONNEL ADJUSTMENTS	27,699	-	-100.00%
Total PERSONNEL	392,380	366,436	-6.61%
FRINGE BENEFITS			
OTHER PAY	-	1,518	-
SICK LEAVE BONUS	-	225	-
CELL PHONE ALLOWANCE	175	1,320	652.52%
FICA	24,143	23,926	-0.90%
LIFE INSURANCE	507	546	7.69%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	71,434	75,279	5.38%
MEDICARE	5,646	5,613	-0.59%
PSYCHOLOGICAL INSURANCE	22	19	-11.79%
PENSION (EMPLOYER SHARE)	29,673	28,439	-4.16%
PENSION (UNFUNDED LIABILITY)	33,287	15,168	-54.43%
PENSION (EMPLOYEE SHARE)	8,961	8,704	-2.87%
OTHER POST EMP BENEFITS (OPEB)	12,288	12,285	-0.03%
UNEMPLOYMENT	2,153	1,186	-44.91%
Total FRINGE BENEFITS	188,290	174,228	-7.47%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	350	350	-
SPECIAL DEPARMENTAL SUPPLIES	77,369	27,043	-65.05%
TRAINING / MEETINGS / CONFERENCES	2,538	2,538	-
MILEAGE REIMBURSEMENT	600	600	-
POSTAGE	500	500	-
PUBLICATIONS/ SUBSCRIPTIONS	150	150	-
MEMBERSHIPS / DUES	500	500	-
UTILITIES - WATER	300	300	-
Total MATERIALS AND SUPPLI	82,307	31,981	-61.14%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	5,647,406	5,647,406	-
Total EQUIPMENT M&O	5,647,406	5,647,406	-
CONTRACT AND SERVICE			
ADVERTISING / PROMOTIONS	26,628	26,628	-
CONTRACTS / PROFESSIONAL SERVICE	61,856	61,833	-0.04%
Total CONTRACT AND SERVICE	88,484	88,461	-0.03%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	15,204	15,204	-
VEHICLE EQUIPMENT REPLACEMENT	4,818	4,818	-0.01%
INFORMATION TECH EQUIP MAINT	5,713	5,713	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
WORKERS COMPENSATION INSURANCE	1,176	1,176	-
CITY FACILITY SEWER FEE	197	197	-0.16%
OVERHEAD	170,527	170,527	-
Total INTERNAL SERVICE ALL	197,635	197,635	-
CAPITAL OUTLAY			
VEHICLE EQUIPMENT	150,000	-	-100.00%
Total CAPITAL OUTLAY	150,000	-	-100.00%
Total Expenditures	6,746,502	6,506,147	-3.56%

Expenditures by Fund

Expenditures by Fund

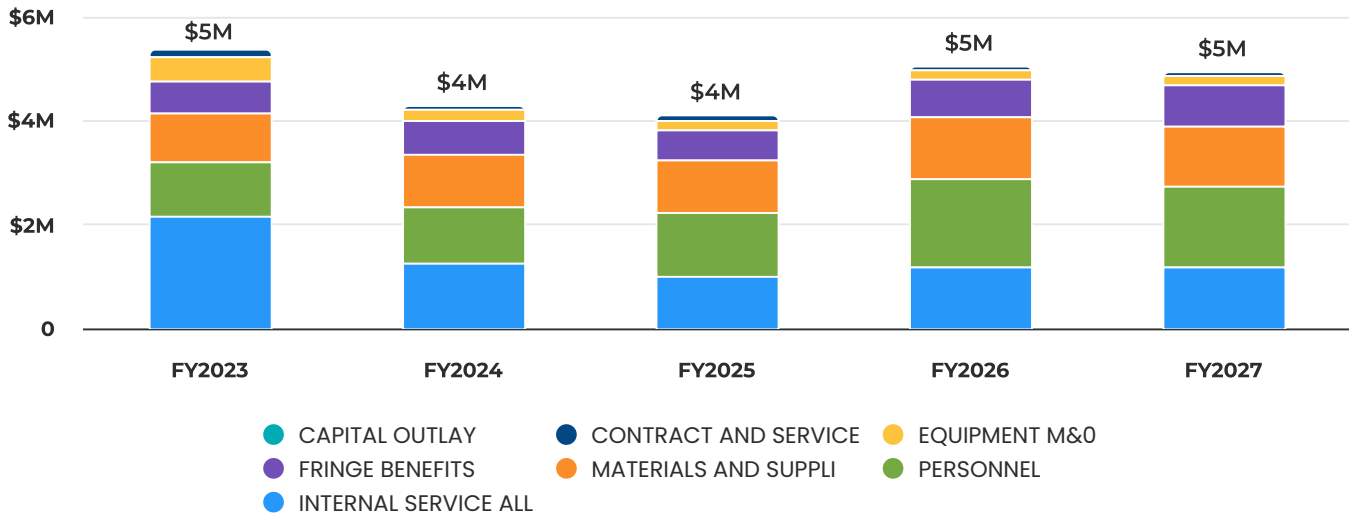
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
OTHER INTER GOVERNMENTAL GRANT	200,348	-	-100.00%
SOLID WASTE	6,546,153	6,506,147	-0.61%
Total Expenditures	6,746,502	6,506,147	-3.56%

Public Works – Street Maintenance

Purpose: The Street Maintenance Division is responsible for maintaining concrete and asphalt improvements within the City’s street and alley right-of-ways, street sweeping, street signs, street lights (1,894 City owned), and 54 signalized intersections. The maintenance tasks include street paving, curb, gutter and sidewalk, street sweeping, graffiti removal, traffic painting, parking lots, catch basins and disaster-preparedness related to street maintenance. These services are to maintain and improve infrastructure.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,574,841	1,435,889	-8.82%
PART-TIME SALARIES	32,000	32,000	-
OVERTIME	12,000	69,000	475.00%
VAC / HOLIDAY CASHOUT (NON-PERS)	64,002	12,238	-80.88%
Total PERSONNEL	1,682,844	1,549,127	-7.95%
FRINGE BENEFITS			
OTHER PAY	2,400	6,483	170.17%
SICK LEAVE BONUS	-	300	-
STANDBY BONUS	17,170	18,000	4.83%
CELL PHONE ALLOWANCE	734	1,920	161.75%
FICA	122,526	90,656	-26.01%
LIFE INSURANCE	2,171	2,406	10.83%
MEDICAL INSURANCE	313,426	395,136	26.07%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICARE	28,655	21,216	-25.96%
PSYCHOLOGICAL INSURANCE	96	94	-2.38%
PENSION (EMPLOYER SHARE)	124,593	116,939	-6.14%
PENSION (UNFUNDED LIABILITY)	-	64,238	-
PENSION (EMPLOYEE SHARE)	71,094	52,753	-25.80%
OTHER POST EMP BENEFITS (OPEB)	55,411	51,599	-6.88%
UNEMPLOYMENT	9,621	5,702	-40.73%
Total FRINGE BENEFITS	747,897	827,442	10.64%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	9,950	9,950	-
OFFICE SUPPLIES	1,300	1,300	-
SPECIAL DEPARMENTAL SUPPLIES	418,194	364,098	-12.94%
TRAINING / MEETINGS / CONFERENCES	1,467	1,467	-
MEMBERSHIPS / DUES	200	200	-
CELL PHONES	50	50	-
UTILITIES - ELECTRIC	761,824	761,824	-
Total MATERIALS AND SUPPLI	1,192,985	1,138,889	-4.53%
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	152,652	152,652	-
Total EQUIPMENT M&O	152,652	152,652	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	75,000	75,000	-
RENT / LEASE- EQUIPMENT	11,000	11,000	-
Total CONTRACT AND SERVICE	86,000	86,000	-
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	127,024	127,024	-
VEHICLE EQUIPMENT REPLACEMENT	184,230	184,230	-
INFORMATION TECH EQUIP MAINT	27,384	27,384	-
WORKERS COMPENSATION INSURANCE	15,297	15,297	-



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
LIABILITY INSURANCE	454,598	454,598	-
CITY FACILITY SEWER FEE	60	60	0.30%
OVERHEAD	374,148	374,147	-
Total INTERNAL SERVICE ALL	1,182,741	1,182,740	-
CAPITAL OUTLAY			
FURNITURE/ EQUIPMENT	5,904	-	-100.00%
Total CAPITAL OUTLAY	5,904	-	-100.00%
Total Expenditures	5,051,024	4,936,850	-2.26%

Expenditures by Fund

Expenditures by Fund

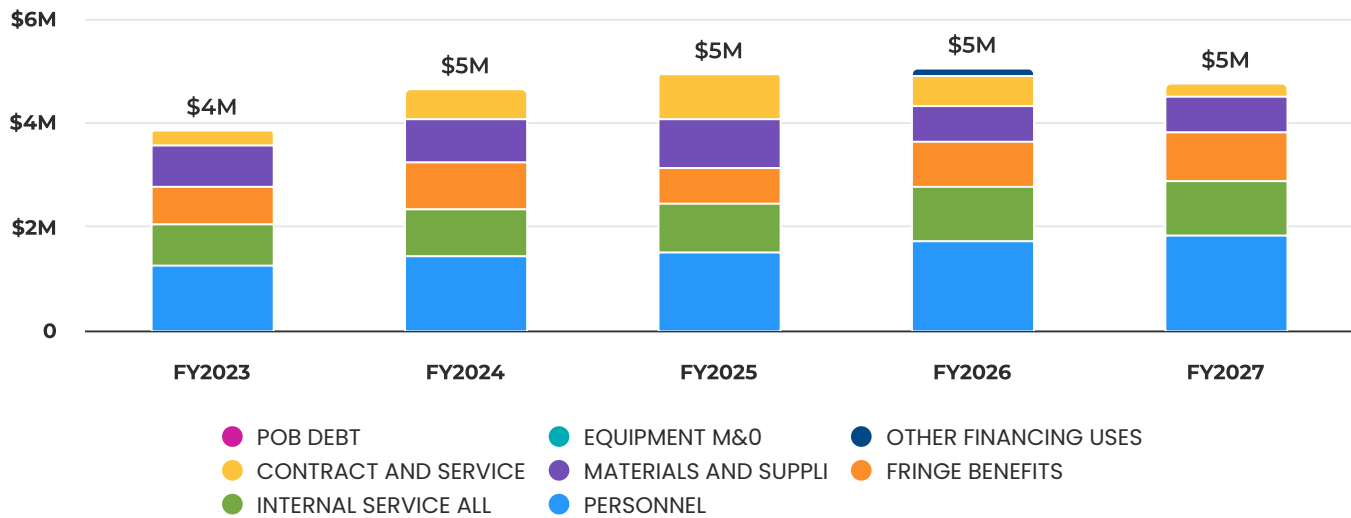
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	1,621,957	1,677,681	3.44%
STATE GAS TAX	1,407,289	1,317,690	-6.37%
STREET LANDSCAPING&LGHTNG DIST	1,632,163	1,582,172	-3.06%
SOLID WASTE	389,614	359,307	-7.78%
Total Expenditures	5,051,024	4,936,850	-2.26%

Public Works – Parks Maintenance

Purpose: The Parks Division maintains 181 acres of parklands throughout the City and the City’s open spaces to provide aesthetically pleasing surroundings every day of the year. Maintenance includes 14 parks and 19 parkettes, Edison Right of Way greenbelts, the school district sports fields, as well as the visible median strips and parkways along the main streets throughout the City. The division also administers the tree pruning program for approximately 12,000 trees.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,567,266	1,678,861	7.12%
PART-TIME SALARIES	35,000	-	-100.00%
OVERTIME	53,170	157,000	195.28%
VAC / HOLIDAY CASHOUT (NON-PERS)	61,177	-	-100.00%
PERSONNEL ADJUSTMENTS	18,000	-	-100.00%
Total PERSONNEL	1,734,613	1,835,861	5.84%
FRINGE BENEFITS			
SICK LEAVE BONUS	-	900	-
STANDBY BONUS	22,909	20,617	-10.01%
CELL PHONE ALLOWANCE	750	-	-100.00%
FICA	127,832	109,414	-14.41%
LIFE INSURANCE	2,542	2,877	13.17%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
MEDICAL INSURANCE	421,724	449,025	6.47%
MEDICARE	29,896	25,591	-14.40%
PSYCHOLOGICAL INSURANCE	117	115	-1.74%
PENSION (EMPLOYER SHARE)	147,944	149,776	1.24%
PENSION (UNFUNDED LIABILITY)	-	81,909	-
PENSION (EMPLOYEE SHARE)	19,539	20,420	4.51%
OTHER POST EMP BENEFITS (OPEB)	57,147	61,590	7.77%
UNEMPLOYMENT	11,694	7,176	-38.63%
Total FRINGE BENEFITS	842,095	929,410	10.37%
MATERIALS AND SUPPLI			
WORKPLACE UNIFORMS/ ACCESSORIES	15,000	15,000	-
OFFICE SUPPLIES	3,000	3,000	-
SPECIAL DEPARMENTAL SUPPLIES	123,740	110,828	-10.43%
TRAINING / MEETINGS / CONFERENCES	3,316	3,316	-
POSTAGE	50	50	-
CELL PHONES	520	520	-
UTILITIES - ELECTRIC	34,698	34,698	-
UTILITIES - WATER	519,475	519,475	-
Total MATERIALS AND SUPPLI	699,799	686,887	-1.85%
EQUIPMENT M&O			
MAINTENANCE/ REPAIR	7,370	7,370	-
Total EQUIPMENT M&O	7,370	7,370	-
CONTRACT AND SERVICE			
CONTRACTS/ PROFESSIONAL SERVICE	560,051	253,575	-54.72%
RENT / LEASE- EQUIPMENT	1,050	1,050	-
OTHER NON-CAPITAL EQUIPMENT	7,010	7,010	-
Total CONTRACT AND SERVICE	568,111	261,635	-53.95%
OTHER FINANCING USES			
TRANSFERS OUT	162,700	-	-100.00%
Total OTHER FINANCING USES	162,700	-	-100.00%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	272,303	272,303	-
VEHICLE EQUIPMENT REPLACEMENT	103,144	103,143	-
INFORMATION TECH EQUIP MAINT	46,676	46,676	-
WORKERS COMPENSATION INSURANCE	36,142	36,142	-
LIABILITY INSURANCE	42,267	42,267	-
BUILDING OCCUPANCY	99,857	99,857	-
MAJOR FACILITIES REPAIR	1,115	1,115	-0.02%
CITY FACILITY SEWER FEE	217	217	0.07%
OVERHEAD	438,935	438,935	-
Total INTERNAL SERVICE ALL	1,040,656	1,040,655	-
Total Expenditures	5,055,343	4,761,818	-5.81%

Expenditures by Fund

Expenditures by Fund

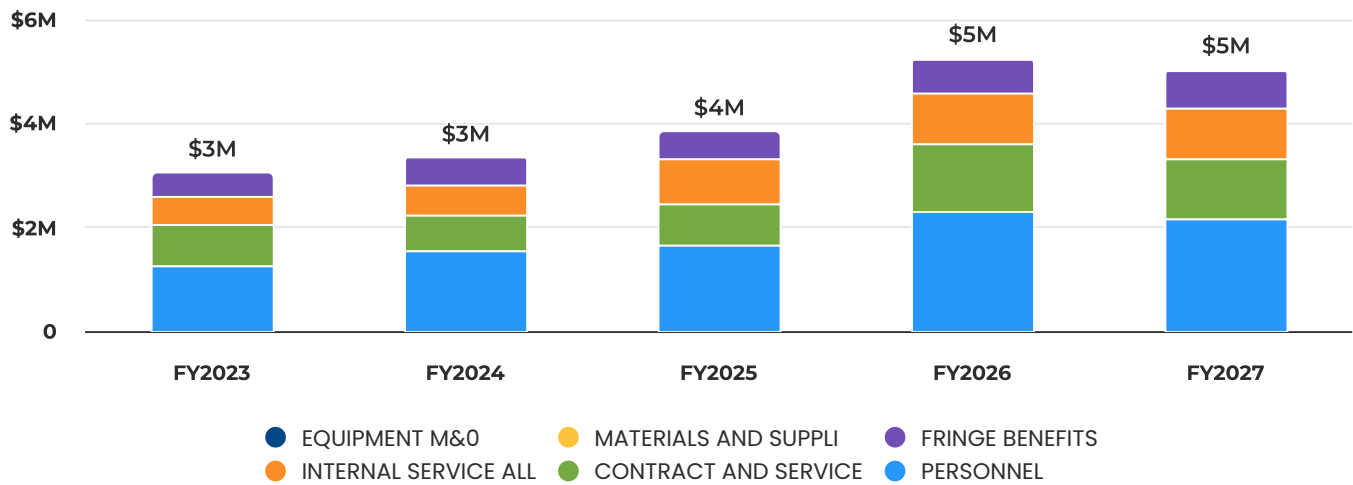
Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	3,348,205	3,481,547	3.98%
STREET LANDSCAPING&LGHTNG DIST	1,241,085	983,989	-20.72%
OTHER INTER GOVERNMENTAL GRANT	264,874	105,229	-60.27%
SOLID WASTE	201,179	191,053	-5.03%
Total Expenditures	5,055,343	4,761,818	-5.81%

Public Works – Engineering Services

Purpose: The Engineering Services Division of the Public Works Department is charged with the tasks of maintaining compliance with environmental regulations, CIP construction management, public right-of-way management, and infrastructure management. These tasks are accomplished using both active and interactive methods, with the goal of constantly improving the attractiveness and livability of our neighborhoods. Our experienced and dedicated staff is committed to being efficient and cost-conscious in all areas of our operations. The Engineering Services Division is dedicated to supporting the City’s mission, core values, and strategic plan goals.

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PERSONNEL			
FULL-TIME SALARIES	1,995,859	2,122,043	6.32%
OVERTIME	6,916	6,916	-
VAC / HOLIDAY CASHOUT (NON-PERS)	52,039	6,946	-86.65%
PERSONNEL ADJUSTMENTS	237,000	-	-100.00%
Total PERSONNEL	2,291,814	2,135,905	-6.80%
FRINGE BENEFITS			
OTHER PAY	10,800	-	-100.00%
CELL PHONE ALLOWANCE	893	1,500	67.99%
FICA	137,377	131,493	-4.28%
LIFE INSURANCE	1,949	6,169	216.60%
MEDICAL INSURANCE	175,957	202,390	15.02%
MEDICARE	32,129	30,754	-4.28%



Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
PSYCHOLOGICAL INSURANCE	79	79	0.48%
PENSION (EMPLOYER SHARE)	159,159	153,787	-3.38%
PENSION (UNFUNDED LIABILITY)	-	84,383	-
PENSION (EMPLOYEE SHARE)	47,513	33,374	-29.76%
OTHER POST EMP BENEFITS (OPEB)	69,464	74,314	6.98%
UNEMPLOYMENT	7,893	4,946	-37.34%
Total FRINGE BENEFITS	643,212	723,189	12.43%
MATERIALS AND SUPPLI			
OFFICE SUPPLIES	5,300	5,300	-
SPECIAL DEPARMENTAL SUPPLIES	5,235	5,235	-
TRAINING / MEETINGS / CONFERENCES	6,507	6,507	-
MILEAGE REIMBURSEMENT	400	400	-
POSTAGE	3,925	3,925	-
PUBLICATIONS/ SUBSCRIPTIONS	2,660	2,660	-
MEMBERSHIPS / DUES	1,470	1,470	-
CELL PHONES	120	120	-
Total MATERIALS AND SUPPLI	25,617	25,617	-
EQUIPMENT M&O			
MAINTENANCE AGREEMENTS	9,240	9,240	-
MAINTENANCE / REPAIR	100	100	-
Total EQUIPMENT M&O	9,340	9,340	-
CONTRACT AND SERVICE			
CONTRACTS / PROFESSIONAL SERVICE	765,174	630,174	-17.64%
PRINCIPAL PAYMENTS	375,000	375,000	-
INTEREST EXPENSE	170,738	170,738	-
Total CONTRACT AND SERVICE	1,310,912	1,175,912	-10.30%
INTERNAL SERVICE ALL			
VEHICLE MAINTENANCE	150,322	150,322	-
VEHICLE EQUIPMENT REPLACEMENT	14,483	14,483	-
INFORMATION TECH EQUIP MAINT	169,224	169,224	-

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
INFORMATION TECH EQUIP REPLACE	6,001	6,001	-
WORKERS COMPENSATION INSURANCE	187,265	187,265	-
LIABILITY INSURANCE	38,121	38,121	-
BUILDING OCCUPANCY	50,936	50,936	-
MAJOR FACILITIES REPAIR	1,650	1,650	-0.03%
CITY FACILITY SEWER FEE	450	450	-
OVERHEAD	362,379	362,380	-
Total INTERNAL SERVICE ALL	980,832	980,832	-
Total Expenditures	5,261,727	5,050,795	-4.01%

Expenditures by Fund

Expenditures by Fund

Category	FY 2026 REVISED BUDGET	FY 2027 Budgeted	FY 2026 REVISED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL FUND	3,572,219	3,431,928	-3.93%
STREET LANDSCAPING&LGHTNG DIST	83,800	36,105	-56.92%
MEASURE W	100,000	100,000	-
HARBOR TIDELANDS	55,260	48,600	-12.05%
HARBOR UPLANDS	25,112	18,454	-26.51%
WASTEWATER	1,425,336	1,415,708	-0.68%
Total Expenditures	5,261,727	5,050,795	-4.01%



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Capital Improvement Plan

The City's Five-Year Capital Improvement Program (CIP) is a multi-year planning and budget document that matches financial resources with proposed infrastructure and facility improvements. The proposed 2027–31 CIP includes 89 projects with \$130.3 million in new funding, \$92.9 million of which is associated with Measure FP for new Police Department and Fire Department facilities.

The five-year CIP model programs funding for projects that frequently take several years to fund, design, and build. Only the first year of the five-year CIP is adopted in the current budget cycle.

Capital Budgeting Process

The CIP planning process involves regular status checks with Department Directors to ensure accountability and cost-effective project completion. The process also involves periodic community review to ensure that the projects with the highest need receive priority effort and funding. The City Council's annual Strategic Planning Workshop, Strategic Plan updates, and year-end CIP review allow for incremental adjustments to the program. Additionally, the CIP is reviewed during the mid-year budget process and by several Commissions, making it a dynamic, collaborative, community-wide endeavor that stay, aligned with City goals and objectives.

Definitions and Criteria for Capital Projects

The five-year CIP model programs funding for projects that frequently take several years to fund, design, and build. Only the first year of the five-year CIP is adopted in the current budget deliberation. Projects included in the CIP generally meet the following parameters:

- New, replacement of, or improvements to infrastructure (buildings, roads, parks, etc.) that have a minimum life expectancy of five-years and a minimum expense of \$15,000.
- Public Works projects that involve multiple phases of development, including planning, environmental review, conceptual design, public outreach, final design & engineering (plans and specifications), construction, and project closeout.

The following City Council adopted criteria are used in developing the annual CIP recommendations:

- Is it necessary to address an immediate public health or safety concern?
- Is it mandated by the state or federal government?
- Does it complete an existing project?
- Will it result in significant operating savings in the future?
- Is there significant outside funding for the project?
- Does it promote economic development?

Proposed Capital Improvement Program Summary

The full proposed 2027–2031 CIP is available at the City's website at www.redondo.org/budget.



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