

# **BUDGET & FINANCE COMMISSION**

**November 13, 2025**



**REDONDO  
BEACH**

# FINANCIAL REPORTING

## Q1 FY 2025–26

- This presentation shows FY 2025–26 actual revenue and spending compared to budget for Q1 FY 2025–26 (July 1 – September 30).
- Data tables include prior year first quarter comparison to capture regular spending/revenue trends.



REDONDO  
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# REVENUE Q1 FY 2025-26

|  | FY 23-24<br>Budget | FY 23-24<br>Q1 Actuals | FY 23-24<br>% Received | FY 24-25<br>Budget | FY 24-25<br>Q1 Actuals | FY 24-25<br>% Received | FY 25-26<br>Budget | FY 25-26<br>Q1 Actuals | FY 25-26<br>% Received |
|--|--------------------|------------------------|------------------------|--------------------|------------------------|------------------------|--------------------|------------------------|------------------------|
| <b>General Fund Tax Revenues</b>           |                    |                        |                        |                    |                        |                        |                    |                        |                        |
| Property Tax                               | 35.2               | 0.8                    | 2%                     | 36.2               | 0.9                    | 2%                     | 38.1               | 0.9                    | 2%                     |
| Property Transfer Tax                      | 2.3                | 0.5                    | 21%                    | 2.3                | 0.5                    | 21%                    | 2.3                | 0.7                    | 29%                    |
| Property Tax in lieu of VLF                | 8.9                | 0.0                    | 0%                     | 8.9                | 0.0                    | 0%                     | 10.6               | 0.0                    | 0%                     |
| Sales Tax                                  | 10.9               | 0.9                    | 8%                     | 11.0               | 0.8                    | 7%                     | 11.4               | 0.8                    | 7%                     |
| Public Safety Augmentation                 | 1.0                | 0.1                    | 8%                     | 1.0                | 0.1                    | 8%                     | 1.0                | 0.1                    | 8%                     |
| Utility Users Tax (UUT)                    | 8.5                | 1.4                    | 16%                    | 8.5                | 1.5                    | 18%                    | 9.0                | 1.5                    | 16%                    |
| Transient Occupancy Tax (TOT)              | 6.8                | 1.5                    | 23%                    | 8.3                | 1.6                    | 19%                    | 9.2                | 1.5                    | 16%                    |
| Franchise Fees                             | 2.2                | 0.0                    | 0%                     | 2.2                | 0.0                    | 0%                     | 2.2                | 0.0                    | 0%                     |
| Business License Tax                       | 1.3                | 0.2                    | 17%                    | 1.3                | 0.3                    | 21%                    | 1.4                | 0.3                    | 19%                    |
| <b>Taxes Total</b>                         | <b>77.1</b>        | <b>5.5</b>             | <b>7%</b>              | <b>79.7</b>        | <b>5.5</b>             | <b>7%</b>              | <b>85.2</b>        | <b>5.7</b>             | <b>7%</b>              |
| <b>GF Licenses &amp; Permits</b>           | 2.4                | 0.7                    | 28%                    | 2.6                | 0.9                    | 33%                    | 3.0                | 1.0                    | 34%                    |
| <b>GF Charges for Services (ext. only)</b> | 13.8               | 4.4                    | 32%                    | 10.5               | 2.2                    | 21%                    | 11.8               | 1.8                    | 16%                    |
| <b>GF All Other External Revenue</b>       | 5.7                | 0.8                    | 15%                    | 6.1                | 0.7                    | 12%                    | 5.9                | 0.7                    | 12%                    |
| <b>Non-Tax Total</b>                       | <b>21.9</b>        | <b>5.9</b>             | <b>27%</b>             | <b>19.2</b>        | <b>3.8</b>             | <b>20%</b>             | <b>20.6</b>        | <b>3.6</b>             | <b>17%</b>             |
| Overhead                                   | 8.7                | 2.2                    | 25%                    | 13.8               | 0.0                    | 0%                     | 14.7               | 0.0                    | 0%                     |
| Transfers In                               | 1.8                | 0.0                    | 0%                     | 4.3                | 0.0                    | 0%                     | 2.9                | 0.0                    | 0%                     |
| <b>Internal Revenue Total</b>              | <b>10.5</b>        | <b>2.2</b>             | <b>21%</b>             | <b>18.1</b>        | <b>0.0</b>             | <b>0%</b>              | <b>17.6</b>        | <b>0.0</b>             | <b>0%</b>              |
| <b>General Fund Total</b>                  | <b>109.5</b>       | <b>13.5</b>            | <b>12%</b>             | <b>117.0</b>       | <b>9.3</b>             | <b>8%</b>              | <b>123.5</b>       | <b>9.3</b>             | <b>8%</b>              |
| <b>Special Revenue Funds</b>               | 39.0               | 4.3                    | 11%                    | 28.8               | 6.0                    | 21%                    | 33.2               | 5.5                    | 17%                    |
| <b>Capital Improvement Funds</b>           | 2.4                | 0.0                    | 0%                     | 1.2                | 0.0                    | 0%                     | 1.6                | 0.0                    | 0%                     |
| <b>Enterprise Funds</b>                    | 31.5               | 5.2                    | 17%                    | 34.0               | 4.7                    | 14%                    | 31.8               | 4.2                    | 13%                    |
| <b>Internal Service Funds</b>              | 22.2               | 5.8                    | 26%                    | 24.5               | 0.0                    | 0%                     | 26.4               | 0.0                    | 0%                     |
| <b>Debt Service Funds</b>                  | 17.8               | 0.3                    | 1%                     | 30.4               | 0.2                    | 1%                     | 16.6               | 0.1                    | 1%                     |
| <b>Fiduciary Funds</b>                     | 0.0                | 0.0                    | n/a                    | 0.0                | 0.0                    | n/a                    | 0.0                | 0.0                    | n/a                    |
| <b>Other Funds Total</b>                   | <b>112.8</b>       | <b>15.6</b>            | <b>14%</b>             | <b>118.8</b>       | <b>10.9</b>            | <b>9%</b>              | <b>109.5</b>       | <b>9.9</b>             | <b>9%</b>              |
| <b>Total Citywide Revenues</b>             | <b>222.3</b>       | <b>29.1</b>            | <b>13%</b>             | <b>235.8</b>       | <b>20.2</b>            | <b>9%</b>              | <b>233.0</b>       | <b>19.2</b>            | <b>8%</b>              |

# General Fund Taxes

## Q1 FY 2025-26

- **Tax revenue receipts are consistent with prior year at the same period and on track with budget**

| Revenue Source                  | Actuals<br>vs. Prior<br>Year | Notes   |
|---------------------------------|------------------------------|---|
| ➡ Property Tax                  | +\$30k                       | Trending slightly > prior year                          |
| ⬆ Sales Tax                     | +\$0.2M                      | Trending slightly > prior year                          |
| ➡ Transient Occupancy Tax (TOT) | -\$0.1M                      | Trending slightly < prior year;<br>pending late revenue |
| ⬇ Utility Users Tax (UUT)       | -\$35k                       | Trending slightly < prior year                          |
| ⬆ Property Transfer Tax         | +\$0.2M                      | Trending slightly > prior year                          |
| ➡ Business License Tax          | -\$9k                        | On track with prior year                                |

# General Fund Non-tax

## Q1 FY 2025-26

- **Non-tax revenue is trending slightly below prior year**
  - Will monitor – may reflect revenue timing

| Revenue Source  | Actuals<br>vs. Prior<br>Year | Notes                          |
|---|------------------------------|--------------------------------|
|  Charges for Service<br>(City fees only) | -\$0.3M                      | Trending slightly < prior year |
|  Licenses & Permits                     | +\$0.2M                      | Trending slightly > prior year |
|  Other Revenues                        | +\$30k                       | Trending slightly > prior year |

# Other Fund Revenue

## Q1 FY 2025-26

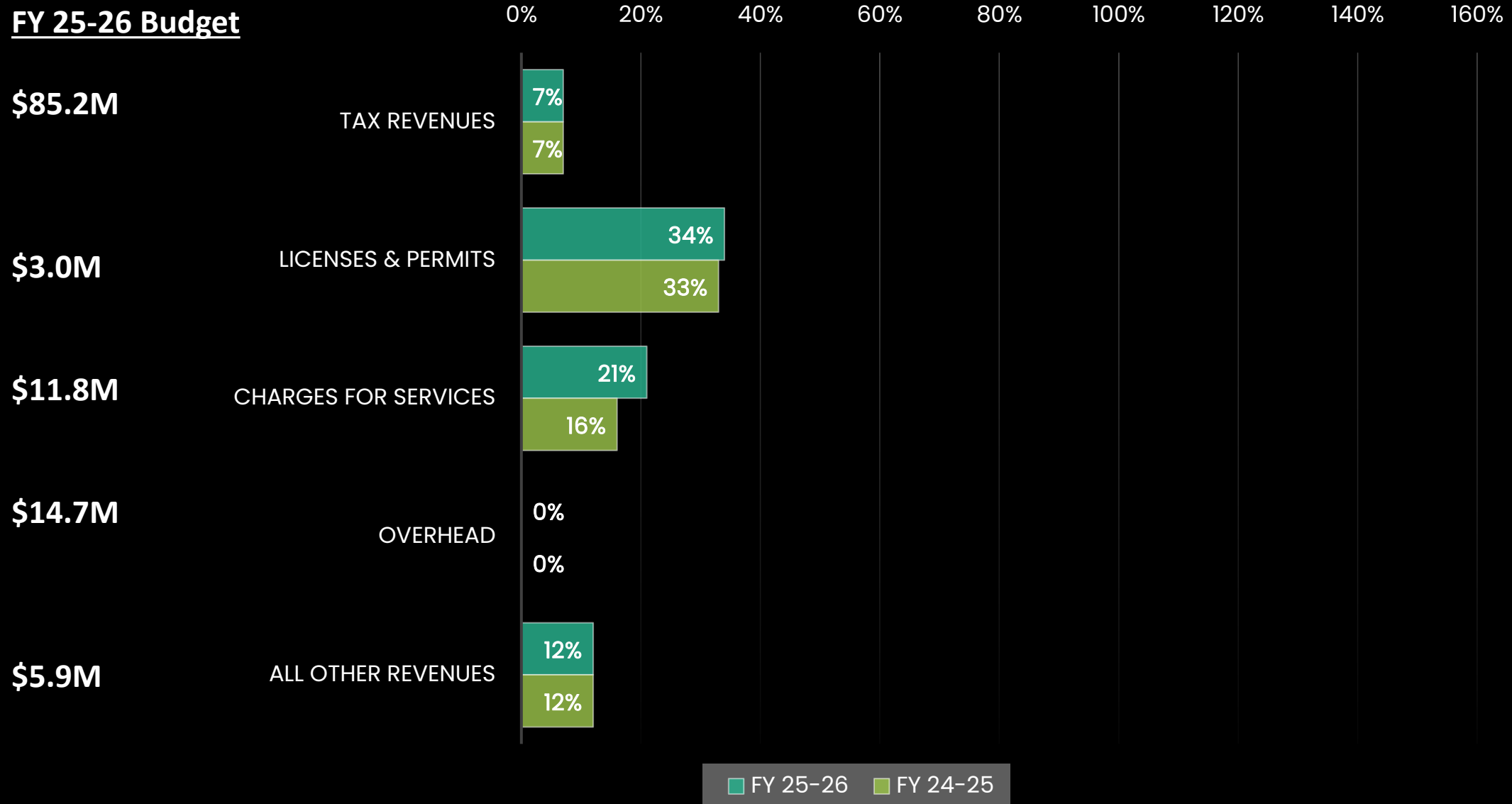
- **Other Fund revenue is slightly below prior year**
  - Enterprise Funds delta to prior year is driven by the Harbor Tidelands and Uplands funds



## General Fund % Received

### Q1 FY 2025-26 vs. Q1 FY 2024-25

#### FY 25-26 Budget

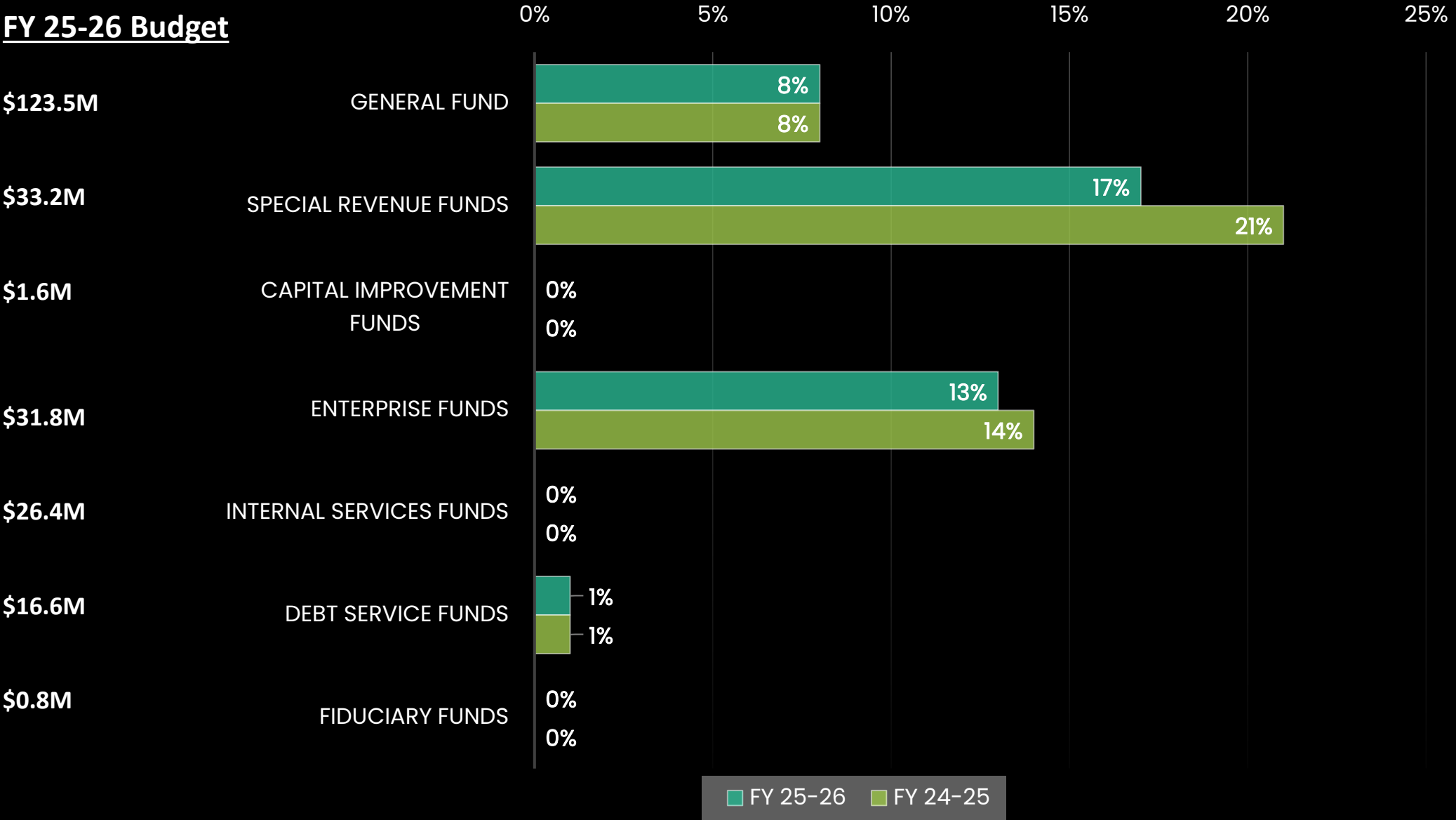




# All Funds % Received

## Q1 FY 2025-26 vs. Q1 FY 2024-25

### FY 25-26 Budget







# SPENDING Q1 FY 2025-26

|                                    | FY 23-24<br>Budget | FY 23-24<br>Q1 Actuals | FY 23-24<br>% Spent | FY 24-25<br>Budget | FY 24-25<br>Q1 Actuals | FY 24-25<br>% Spent | FY 25-26<br>Budget | FY 25-26<br>Q1 Actuals | FY 25-26<br>% Received |
|------------------------------------|--------------------|------------------------|---------------------|--------------------|------------------------|---------------------|--------------------|------------------------|------------------------|
| <b>General Fund Expenditures</b>   |                    |                        |                     |                    |                        |                     |                    |                        |                        |
| Personnel                          | 43.5               | 9.2                    | 21%                 | 45.7               | 10.3                   | 22%                 | 49.8               | 10.5                   | 21%                    |
| Fringe Benefits                    | 16.3               | 3.5                    | 22%                 | 16.7               | 3.7                    | 22%                 | 18.4               | 3.7                    | 20%                    |
| Materials & Supplies               | 3.0                | 0.5                    | 18%                 | 3.2                | 0.6                    | 18%                 | 2.8                | 0.6                    | 21%                    |
| Equipment M & O                    | 0.8                | 0.4                    | 50%                 | 0.9                | 0.2                    | 23%                 | 0.8                | 0.3                    | 40%                    |
| Contracts & Services               | 9.1                | 1.2                    | 13%                 | 8.4                | 2.4                    | 28%                 | 8.6                | 1.8                    | 20%                    |
| Internal Services                  | 28.3               | 6.2                    | 22%                 | 28.3               | 0.0                    | 0%                  | 30.8               | 0.0                    | 0%                     |
| Capital Outlay                     | 3.7                | 0.1                    | 3%                  | 0.1                | 0.1                    | 104%                | 0.1                | 0.0                    | 10%                    |
| Other Expenditures                 | 14.9               | 0.0                    | 0%                  | 15.9               | 0.0                    | 0%                  | 15.3               | 0.7                    | 5%                     |
| <b>General Fund Total</b>          | <b>119.6</b>       | <b>21.1</b>            | <b>18%</b>          | <b>119.1</b>       | <b>17.2</b>            | <b>14%</b>          | <b>126.7</b>       | <b>17.6</b>            | <b>14%</b>             |
| <b>Special Revenue Funds</b>       | 77.6               | 8.4                    | 11%                 | 37.5               | 4.6                    | 12%                 | 28.4               | 4.2                    | 15%                    |
| <b>Capital Improvement Funds</b>   | 13.3               | 0.7                    | 5%                  | 4.2                | 0.4                    | 10%                 | 1.3                | 0.4                    | 28%                    |
| <b>Enterprise Funds</b>            | 58.7               | 6.6                    | 11%                 | 34.5               | 6.3                    | 18%                 | 35.0               | 5.2                    | 15%                    |
| <b>Internal Service Funds</b>      | 36.8               | 7.6                    | 21%                 | 32.1               | 8.1                    | 25%                 | 28.3               | 9.7                    | 34%                    |
| <b>Debt Service Funds</b>          | 18.3               | 0.2                    | 1%                  | 18.9               | 0.2                    | 1%                  | 17.9               | 0.2                    | 1%                     |
| <b>Fiduciary Funds</b>             | 0.8                | 0.0                    | 0%                  | 0.0                | 0.0                    | n/a                 | 0.0                | 0.0                    | n/a                    |
| <b>Other Funds Total</b>           | <b>205.4</b>       | <b>23.4</b>            | <b>11%</b>          | <b>127.2</b>       | <b>19.6</b>            | <b>15%</b>          | <b>110.8</b>       | <b>19.6</b>            | <b>18%</b>             |
| <b>Total Citywide Expenditures</b> | <b>325.0</b>       | <b>44.6</b>            | <b>14%</b>          | <b>246.3</b>       | <b>36.8</b>            | <b>15%</b>          | <b>237.5</b>       | <b>37.3</b>            | <b>16%</b>             |

## NOTES

**Internal Services** spending is booked quarterly

**Other Expenditures** include dept payments and TOT invoice reimbursement

# General Fund Spending

## Q1 FY 2025-26

- **General Fund spending through September is in line with budget and consistent with prior year.**
  - Personnel spending is higher than in the prior year (although in line with budget), reflecting the MOU increases
  - Contracts & services spending behind prior year; depends on project timing

# Other Fund Spending

## Q1 FY 2025-26

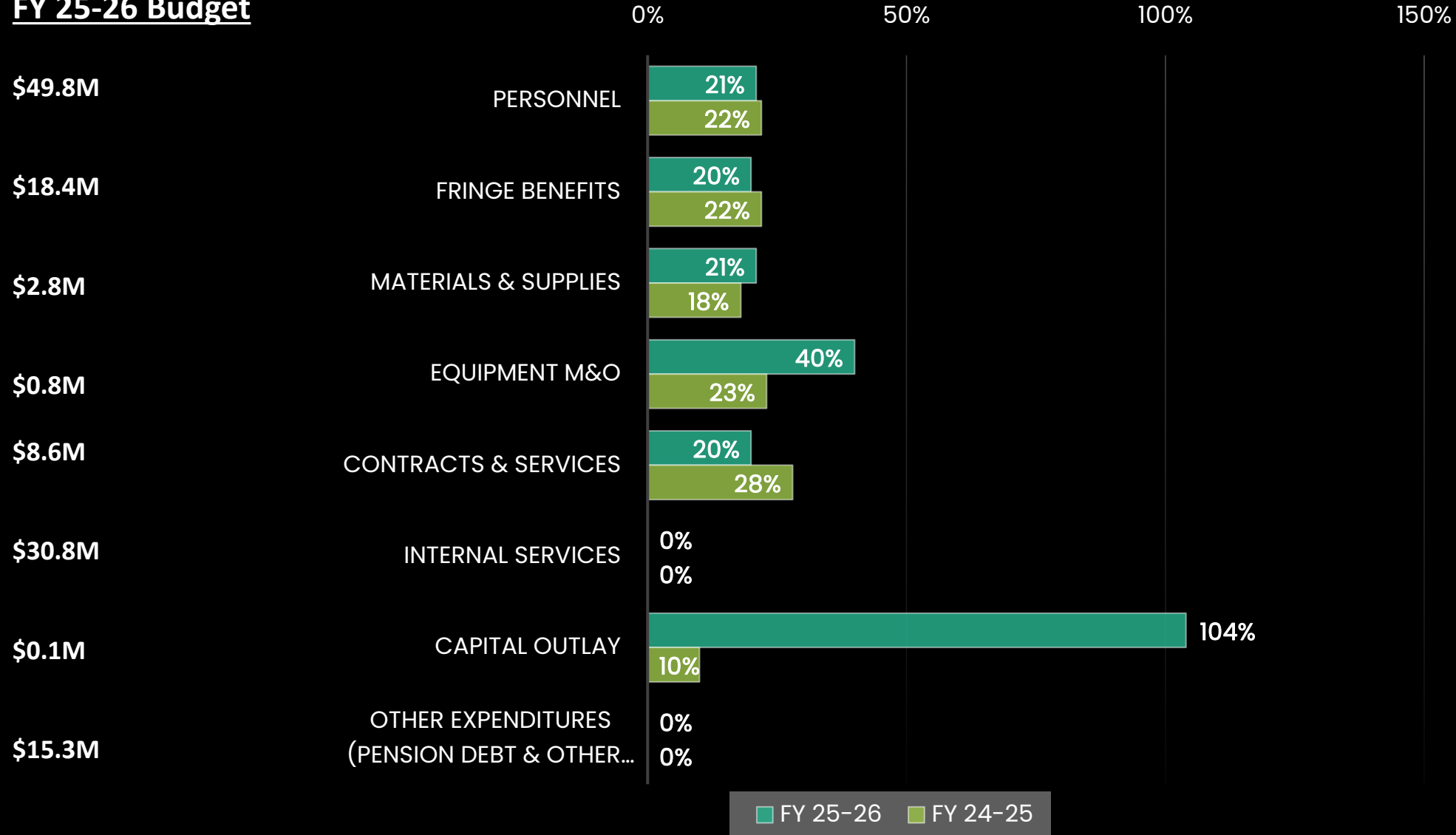
- **Total City spending is in line with regular operations**
  - Spending total is above prior year overall, with increases in internal service funds offset by decreases in special revenue, capital improvement, and enterprise funds.
  - Aside from the General Fund, spending largely reflects timing of larger expenditures.



# General Fund Expenditure Rate by Category

## Q1 FY 2025-26 vs. Q1 FY 2024-25

### FY 25-26 Budget

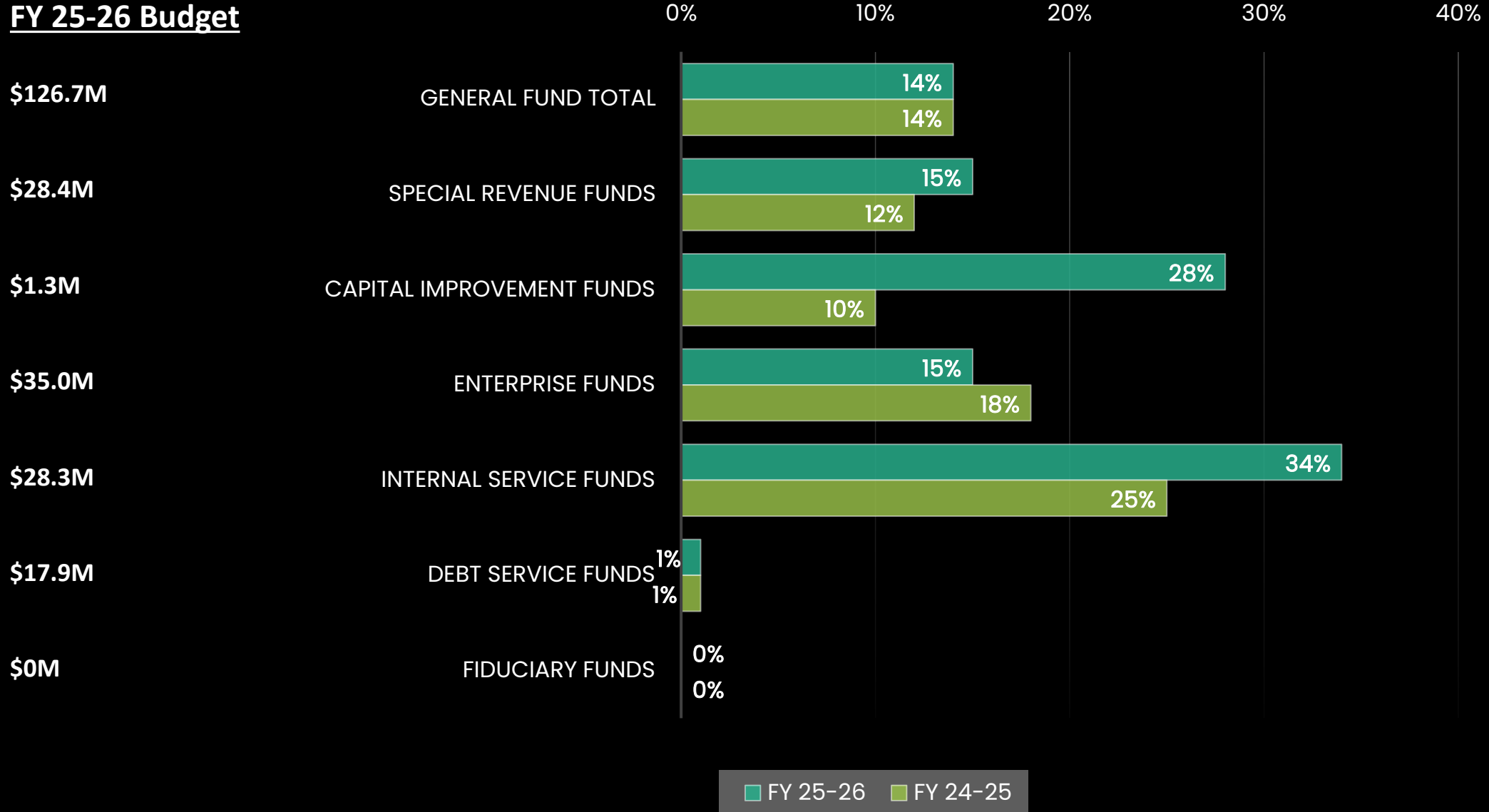




# All Funds Expenditure Rate by Fund

## Q1 FY 2025-26 vs. Q1 FY 2024-25

### FY 25-26 Budget





# Spending by Department (All Funds) Q1 FY 2025–26

- **Financial Services:** Includes hotel tax agreement reimbursements; offset by revenue
- **Human Resources:** Includes up-front liability and workers' compensation insurance payments
- **City Treasurer's Office:** full-time vacancy; contracts spent later in FY
- **Waterfront:** Internal Services (not yet charged) make up large portion of overall budget.

| Dept                   | Budget      | Spent      | % Spent |
|------------------------|-------------|------------|---------|
| Mayor & City Council   | 857,243     | 133,856    | 16%     |
| City Clerk             | 1,457,008   | 315,218    | 22%     |
| City Treasurer         | 416,588     | 28,644     | 7%      |
| City Attorney          | 4,942,177   | 806,994    | 16%     |
| City Manager           | 2,827,535   | 350,993    | 12%     |
| Information Technology | 5,590,365   | 1,468,642  | 26%     |
| Human Resources        | 12,293,930  | 4,605,848  | 37%     |
| Finance                | 2,777,442   | 1,258,350  | 45%     |
| Police                 | 54,077,106  | 8,268,263  | 15%     |
| Fire                   | 25,334,076  | 4,178,775  | 16%     |
| Public Library         | 4,565,415   | 597,053    | 13%     |
| Community Services     | 27,033,713  | 3,026,049  | 11%     |
| Community Dev          | 4,187,867   | 864,656    | 21%     |
| Waterfront & Econ Dev  | 4,468,697   | 251,281    | 6%      |
| Public Works           | 38,918,023  | 8,218,155  | 21%     |
| Total                  | 189,747,185 | 34,372,776 | 18%     |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                               | Budget         | Spent          | % Spent    |
|------------------------------------|----------------|----------------|------------|
| <b>11-MAYOR &amp; CITY COUNCIL</b> |                |                |            |
| 50-PERSONNEL                       | 285,641        | 64,557         | 23%        |
| 51-FRINGE BENEFITS                 | 228,158        | 49,773         | 22%        |
| 52-MATERIALS AND SUPPLIES          | 111,874        | 19,525         | 17%        |
| 54-CONTRACT AND SERVICE            | 30,173         | -              | 0%         |
| 55-INTERNAL SERVICE ALL            | 201,398        | -              | 0%         |
| <b>GRAND TOTAL</b>                 | <b>857,243</b> | <b>133,856</b> | <b>16%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                      | Budget           | Spent          | % Spent    |
|---------------------------|------------------|----------------|------------|
| <b>12-CITY CLERK</b>      |                  |                |            |
| 50-PERSONNEL              | 431,294          | 107,937        | 25%        |
| 51-FRINGE BENEFITS        | 151,523          | 36,906         | 24%        |
| 52-MATERIALS AND SUPPLIES | 18,575           | 1,394          | 8%         |
| 54-CONTRACT AND SERVICE   | 105,776          | 96,852         | 92%        |
| 55-INTERNAL SERVICE ALL   | 501,418          | 72,130         | 14%        |
| <b>GRAND TOTAL</b>        | <b>1,457,008</b> | <b>315,218</b> | <b>22%</b> |





# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                      | Budget         | Spent         | % Spent   |
|---------------------------|----------------|---------------|-----------|
| <b>13-CITY TREASURER</b>  |                |               |           |
| 50-PERSONNEL              | 154,804        | 21,715        | 14%       |
| 51-FRINGE BENEFITS        | 78,803         | 6,930         | 9%        |
| 52-MATERIALS AND SUPPLIES | 10,100         | -             | 0%        |
| 54-CONTRACT AND SERVICE   | 127,451        | -             | 0%        |
| 55-INTERNAL SERVICE ALL   | 45,430         | -             | 0%        |
| <b>Grand Total</b>        | <b>416,588</b> | <b>28,644</b> | <b>7%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                    | Budget           | Spent          | % Spent    |
|-------------------------|------------------|----------------|------------|
| <b>14-CITY ATTORNEY</b> |                  |                |            |
| 50-PERSONNEL            | 2,439,673        | 562,205        | 23%        |
| 51-FRINGE BENEFITS      | 899,872          | 186,279        | 21%        |
| 52-MATERIALS AND SUPPLI | 140,357          | 29,791         | 21%        |
| 54-CONTRACT AND SERVICE | 1,087,832        | 28,720         | 3%         |
| 55-INTERNAL SERVICE ALL | 374,442          | -              | 0%         |
| <b>Grand Total</b>      | <b>4,942,177</b> | <b>806,994</b> | <b>16%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                    | Budget           | Spent          | % Spent    |
|-------------------------|------------------|----------------|------------|
| <b>15-CITY MANAGER</b>  |                  |                |            |
| 50-PERSONNEL            | 820,735          | 172,125        | 21%        |
| 51-FRINGE BENEFITS      | 286,812          | 52,038         | 18%        |
| 52-MATERIALS AND SUPPLI | 93,712           | 52,114         | 56%        |
| 53-EQUIPMENT M&O        | 2,500            | -              | 0%         |
| 54-CONTRACT AND SERVICE | 707,110          | 74,716         | 11%        |
| 55-INTERNAL SERVICE ALL | 76,744           | -              | 0%         |
| 59-OTHER FINANCING USES | 839,921          | -              | 0%         |
| <b>Grand Total</b>      | <b>2,827,535</b> | <b>350,993</b> | <b>12%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                             | Budget           | Spent            | % Spent    |
|----------------------------------|------------------|------------------|------------|
| <b>16-INFORMATION TECHNOLOGY</b> |                  |                  |            |
| 50-PERSONNEL                     | 1,017,563        | 200,807          | 20%        |
| 51-FRINGE BENEFITS               | 430,516          | 72,084           | 17%        |
| 52-MATERIALS AND SUPPLI          | 562,151          | 53,281           | 9%         |
| 53-EQUIPMENT M&O                 | 227,100          | 9,651            | 4%         |
| 54-CONTRACT AND SERVICE          | 1,832,737        | 881,555          | 48%        |
| 55-INTERNAL SERVICE ALL          | 1,106,254        | -                | 0%         |
| 56-CAPITAL OUTLAY                | 263,360          | 251,264          | 95%        |
| 59-OTHER FINANCING USES          | 150,685          | -                | 0%         |
| <b>Grand Total</b>               | <b>5,590,365</b> | <b>1,468,642</b> | <b>26%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                      | Budget            | Spent            | % Spent    |
|---------------------------|-------------------|------------------|------------|
| <b>17-HUMAN RESOURCES</b> |                   |                  |            |
| 50-PERSONNEL              | 905,683           | 130,150          | 14%        |
| 51-FRINGE BENEFITS        | 199,510           | 33,827           | 17%        |
| 52-MATERIALS AND SUPPLI   | 147,129           | 4,514            | 3%         |
| 54-CONTRACT AND SERVICE   | 10,892,284        | 4,437,356        | 41%        |
| 55-INTERNAL SERVICE ALL   | 149,323           | -                | 0%         |
| <b>Grand Total</b>        | <b>12,293,930</b> | <b>4,605,848</b> | <b>37%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                         | Budget           | Spent            | % Spent    |
|------------------------------|------------------|------------------|------------|
| <b>18-FINANCIAL SERVICES</b> |                  |                  |            |
| 50-PERSONNEL                 | 1,396,729        | 300,008          | 21%        |
| 51-FRINGE BENEFITS           | 644,129          | 124,374          | 19%        |
| 52-MATERIALS AND SUPPLI      | 29,582           | 3,060            | 10%        |
| 53-EQUIPMENT M&O             | 5,600            | -                | 0%         |
| 54-CONTRACT AND SERVICE      | 472,130          | 138,272          | 29%        |
| 55-INTERNAL SERVICE ALL      | 229,272          | -                | 0%         |
| 59-OTHER FINANCING USES      | -                | 692,636          | n/a        |
| <b>Grand Total</b>           | <b>2,777,442</b> | <b>1,258,350</b> | <b>45%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                        | Budget            | Spent            | % Spent    |
|-----------------------------|-------------------|------------------|------------|
| <b>21-POLICE DEPARTMENT</b> |                   |                  |            |
| 50-PERSONNEL                | 23,412,053        | 5,031,319        | 21%        |
| 51-FRINGE BENEFITS          | 9,486,530         | 1,841,374        | 19%        |
| 52-MATERIALS AND SUPPLI     | 794,675           | 212,154          | 27%        |
| 53-EQUIPMENT M&O            | 483,441           | 175,232          | 36%        |
| 54-CONTRACT AND SERVICE     | 2,101,132         | 742,257          | 35%        |
| 55-INTERNAL SERVICE ALL     | 17,166,638        | -                | 0%         |
| 56-CAPITAL OUTLAY           | 560,901           | 265,926          | 47%        |
| 57-POB DEBT                 | 71,737            | -                | 0%         |
| <b>Grand Total</b>          | <b>54,077,106</b> | <b>8,268,263</b> | <b>15%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                      | Budget            | Spent            | % Spent    |
|---------------------------|-------------------|------------------|------------|
| <b>22-FIRE DEPARTMENT</b> |                   |                  |            |
| 50-PERSONNEL              | 14,133,493        | 3,033,724        | 21%        |
| 51-FRINGE BENEFITS        | 4,856,851         | 992,928          | 20%        |
| 52-MATERIALS AND SUPPLI   | 610,021           | 73,469           | 12%        |
| 53-EQUIPMENT M&O          | 170,152           | 48,592           | 29%        |
| 54-CONTRACT AND SERVICE   | 290,810           | 30,063           | 10%        |
| 55-INTERNAL SERVICE ALL   | 5,100,661         | -                | 0%         |
| 56-CAPITAL OUTLAY         | 26,311            | -                | 0%         |
| 57-POB DEBT               | 145,777           | -                | 0%         |
| <b>Grand Total</b>        | <b>25,334,076</b> | <b>4,178,775</b> | <b>16%</b> |





# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                     | Budget           | Spent          | % Spent    |
|--------------------------|------------------|----------------|------------|
| <b>31-PUBLIC LIBRARY</b> |                  |                |            |
| 50-PERSONNEL             | 1,502,685        | 325,934        | 22%        |
| 51-FRINGE BENEFITS       | 366,630          | 85,727         | 23%        |
| 52-MATERIALS AND SUPPLI  | 338,207          | 75,840         | 22%        |
| 53-EQUIPMENT M&O         | 129,079          | 102,461        | 79%        |
| 54-CONTRACT AND SERVICE  | 19,880           | 7,092          | 36%        |
| 55-INTERNAL SERVICE ALL  | 2,208,934        | -              | 0%         |
| <b>Grand Total</b>       | <b>4,565,415</b> | <b>597,053</b> | <b>13%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                         | Budget            | Spent            | % Spent    |
|------------------------------|-------------------|------------------|------------|
| <b>32-COMMUNITY SERVICES</b> |                   |                  |            |
| 50-PERSONNEL                 | 4,891,065         | 1,024,249        | 21%        |
| 51-FRINGE BENEFITS           | 841,853           | 213,956          | 25%        |
| 52-MATERIALS AND SUPPLI      | 1,101,107         | 158,323          | 14%        |
| 53-EQUIPMENT M&O             | 538,071           | 78,735           | 15%        |
| 54-CONTRACT AND SERVICE      | 14,049,083        | 1,513,189        | 11%        |
| 55-INTERNAL SERVICE ALL      | 3,773,678         | -                | 0%         |
| 56-CAPITAL OUTLAY            | 94,838            | 37,597           | 40%        |
| 59-OTHER FINANCING USES      | 1,744,018         | -                | 0%         |
| <b>Grand Total</b>           | <b>27,033,713</b> | <b>3,026,049</b> | <b>11%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                            | Budget           | Spent          | % Spent    |
|---------------------------------|------------------|----------------|------------|
| <b>42-COMMUNITY DEVELOPMENT</b> |                  |                |            |
| 50-PERSONNEL                    | 2,042,655        | 404,216        | 20%        |
| 51-FRINGE BENEFITS              | 825,102          | 151,829        | 18%        |
| 52-MATERIALS AND SUPPLI         | 30,661           | 10,799         | 35%        |
| 54-CONTRACT AND SERVICE         | 722,255          | 297,811        | 41%        |
| 55-INTERNAL SERVICE ALL         | 567,195          | -              | 0%         |
| <b>Grand Total</b>              | <b>4,187,867</b> | <b>864,656</b> | <b>21%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                                    | Budget           | Spent          | % Spent   |
|---|------------------|----------------|-----------|
| <b>45-WATERFRONT &amp; ECONOMIC DEV</b> |                  |                |           |
| 50-PERSONNEL                            | 741,318          | 144,082        | 19%       |
| 51-FRINGE BENEFITS                      | 136,055          | 25,006         | 18%       |
| 52-MATERIALS AND SUPPLI                 | 274,731          | 21,214         | 8%        |
| 53-EQUIPMENT M&O                        | 77,000           | -              | 0%        |
| 54-CONTRACT AND SERVICE                 | 785,302          | 60,979         | 8%        |
| 55-INTERNAL SERVICE ALL                 | 2,427,892        | -              | 0%        |
| 56-CAPITAL OUTLAY                       | 26,399           | -              | 0%        |
| <b>Grand Total</b>                      | <b>4,468,697</b> | <b>251,281</b> | <b>6%</b> |



# Spending by Department (All Funds)

## Q1 FY 2025-26

| Dept                    | Budget            | Spent            | % Spent    |
|-------------------------|-------------------|------------------|------------|
| <b>51-PUBLIC WORKS</b>  |                   |                  |            |
| 50-PERSONNEL            | 11,226,061        | 2,276,232        | 20%        |
| 51-FRINGE BENEFITS      | 4,414,530         | 794,781          | 18%        |
| 52-MATERIALS AND SUPPLI | 5,268,620         | 1,394,112        | 26%        |
| 53-EQUIPMENT M&O        | 6,528,877         | 1,554,269        | 24%        |
| 54-CONTRACT AND SERVICE | 3,799,383         | 479,072          | 13%        |
| 55-INTERNAL SERVICE ALL | 5,793,601         | -                | 0%         |
| 56-CAPITAL OUTLAY       | 1,498,879         | 1,719,689        | 115%       |
| 59-OTHER FINANCING USES | 388,072           | -                | 0%         |
| <b>Grand Total</b>      | <b>38,918,023</b> | <b>8,218,155</b> | <b>21%</b> |