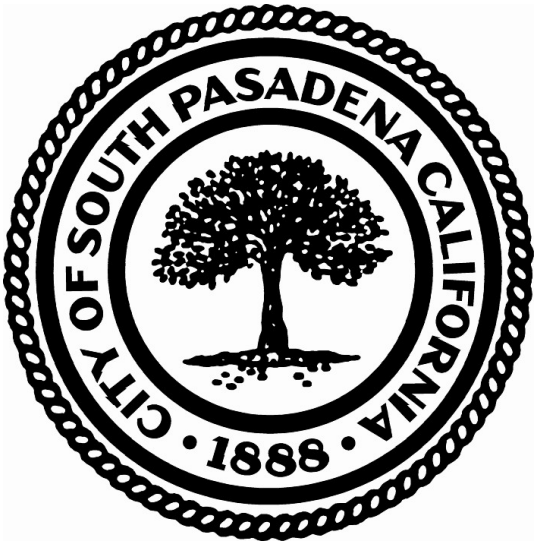


ADOPTED ANNUAL BUDGET FY 2026-27

ADOPTED: JUNE 17,2026
RESOLUTION NO. 8014

https://www.southpasadenaca.gov/Home


CITY OF SOUTH PASADENA CALIFORNIA
1888

Adopted Budget
For the 2026-2027 Fiscal Year

Mayor
Sheila Rossi

Mayor Pro Tempore
Omari Ferguson

Councilmember
Janet Braun

Councilmember
Michael A. Cacciotti

Councilmember
Jon Primuth

City Treasurer
Zhen Tao

City Manager
Todd Hileman

Mission

The City of South Pasadena is committed to providing effective and efficient municipal services for the community while preserving our quality of life and small-town character in a 21st Century environment.

Vision

We are a culturally and economically diverse, and fiercely independent community that cherishes creativity, education, and our small town character, committed to building a more just and environmentally and financially sustainable future.

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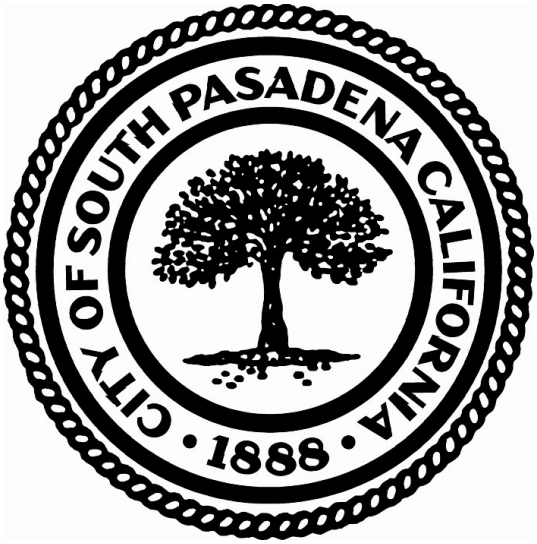
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CITY OF SOUTH PASADENA CALIFORNIA
1888

About South Pasadena

The City of South Pasadena is located approximately six miles northeast of downtown Los Angeles, between the cities of Pasadena, San Marino, Los Angeles, and Alhambra. It has a population of 25,656[1]. Founded in 1874 by the Indiana Colony, the City was incorporated as a General Law city of the State of California on March 2, 1888. South Pasadena is known for its tree-lined streets, historic California Craftsman-style homes, unique small businesses, and its outstanding public schools. This small-town atmosphere makes South Pasadena one of California's most desirable locations. South Pasadena has quality education, an extensive network of parks, and a rich architectural heritage. Dynamic civic organizations, a population of ethnic and cultural diversity, and a vital seniors' group further enrich our small-town quality of life. Small, proud and independent, the City of South Pasadena has battled for a hundred years to preserve its status as a distinct—and distinctive—community. South Pasadena possesses a full-service City government that provides high-quality services in general administration, police, fire, library, public works, community development, and redevelopment projects.

History

In early 1874, the area that is now South Pasadena was a part of the San Gabriel-Orange Grove Association. In 1875, the stockholders of the association voted to name their town Pasadena and just three years later, residents living in the southern portion of Pasadena considered themselves South Pasadenans.

In February of 1888, in order to control their own territory, South Pasadenans voted eighty-five to twenty-five for incorporation. A board of trustees were elected, and Ammon B. Cobb was appointed as the first marshal, with Marshal B. Selmen as his deputy.

On March 2, 1888, South Pasadena officially incorporated with a population of slightly over 500. The City's boundaries, established in 1889, are essentially the same today. South Pasadena consists of 3.44 square miles of prime residential property. In 1876, unimproved land with water was selling from $75 to $150 an acre. Today, the average price per square foot is $956[2].

Few cities in California are better recognized for the quality of its small-town atmosphere and rich legacy of intact late 19th and early 20th century neighborhoods and residences. South Pasadena also has a strong claim to having the oldest and most historic sites in the San Gabriel Valley. For many centuries, its adjacency to a natural fording place along the Arroyo Seco had served as a gateway to travel and commerce for aboriginal peoples here and along the coast. It was here that Hahamognas greeted Portola and the missionaries who later established the San Gabriel Mission a few miles to the west.

[1] US Census Population Estimate as of July 1, 2024. Link: https://www.census.gov/quickfacts/fact/table/losangelescitycalifornia,southpasadenacitycalifornia/PST045224#PST045224 visited on 4/18/2026

[2] Home Trends in South Pasadena, CA. Website: Homes.com, link: https://www.homes.com/south-pasadena-ca/land-for-sale/ visited on 4/18/2026

The initial buildings on the Rancho San Pascual, which subsequently gave birth to the Cities of Pasadena, South Pasadena, and Altadena, were built here. The first of these adobe structures became headquarters for General Flores and his staff in 1847, where they agreed to surrender to American forces, ending Mexican Colonial rule in California.

In 1888, South Pasadena incorporated the southern portion of the Indiana Colony and land south and eastward to the Los Angeles border, becoming the sixth municipality in Los Angeles County. With the establishment of the Raymond Hotel and the Cawston Ostrich Farm, the small community was able to attract tourists and increasingly large waves of new residents to the Pasadena area in the late 19th and early 20th Centuries. With the completion of the Pacific Electric Short Line, putting the entire city within easy walking distance of the "red car" stations, South Pasadena also became one of the first suburbs of Los Angeles. It is now certainly one of the best-preserved cities, maintaining a small-town quality and humanity on the scale of its buildings, its residential streetscapes, and historic commercial core.

Demographics

According to the U.S. Census Bureau, the City of South Pasadena has a population of 25,656 residents as of July 1, 2024. The city is recognized for its ethnically diverse composition: approximately 40% Asian, 35% White, 18% Hispanic/Latino, and small percentages identifying as Black/African American, Native Hawaiian/Pacific Islander, or two or more races. Educational attainment is significantly above state averages, with over 65% of adults holding a bachelor's degree or higher. Household sizes average 2.6 persons per household, with a strong concentration of adults ages 30–54 and a substantial youth population influenced by South Pasadena's high-performing school system.[3]

California Department of Finance (DOF) demographic estimates that South Pasadena's population has experienced stable to modest growth over the past decade, reflecting the city's built-out residential environment, limited space for new development, and preservation-focused zoning policies. DOF data also show a gradual rise in the older adult (60+) population, mirroring statewide demographic shifts. These factors contribute to long-range expectations of steady, incremental change rather than rapid growth. Considered together, Census and DOF data depict South Pasadena as a diverse, highly educated, and demographically stable community.[4]

South Pasadena and Other Cities

The City of South Pasadena operates within the western San Gabriel Valley alongside the neighboring communities of San Marino, Alhambra, and Pasadena. Although these cities share geographic proximity, each has a distinct fiscal structure, demographic profile, public safety

[3] U.S. Census Bureau – QuickFacts: https://www.census.gov/quickfacts/fact/table/losangelescitycalifornia,southpasadenacitycalifornia/PST045224

[4] California Department of Finance – Demographic Estimates: https://dof.ca.gov/forecasting/demographics/estimates/

environment, and staffing model. Understanding these differences provides important regional context for South Pasadena's budget and the city's long-term financial planning efforts.

South Pasadena's revenue profile is shaped by its modest commercial base and strong residential character. The city's primary general fund revenues are derived from property taxes, sales taxes, and user fees.[5] San Marino exhibits an even more pronounced dependence on property tax revenue, reflecting its highly residential zoning and minimal commercial activity.[6] In contrast, Alhambra benefits from a more diversified revenue structure supported by sales tax, business license tax, transient occupancy tax, and redevelopment-driven commercial corridors.[7] Pasadena maintains the most varied revenue portfolio of the comparison cities, with substantial contributions from sales tax, hotel tax, utility user tax, and revenue associated with tourism and major institutions.[8] These differences underscore the influence of land use patterns and economic development opportunities on municipal revenue generation.

Population trends further illustrate the unique characteristics of each community. State and federal demographic estimates indicate that South Pasadena has experienced modest growth over recent years, constrained by its built-out environment and limited opportunities for new development.[9] San Marino's population has remained largely stable, driven by minimal housing turnover and longstanding zoning limitations.[10] Alhambra, by comparison, has seen more significant population growth supported by denser development and mixed-use housing production.[11] Pasadena's population continues to expand at a moderate rate, driven by transit-oriented development and major employment centers, including Caltech and Huntington Hospital.[12] These demographic distinctions shape service demands, revenue trends, and long-term municipal planning priorities.

Crime data also demonstrate notable differences among the four cities. Information from the California Department of Justice and local police department annual reports shows that South Pasadena and San Marino consistently maintain lower crime levels, particularly in categories of violent crime.[13] Alhambra and Pasadena experience higher overall crime rates, reflecting their larger populations, denser commercial districts, and broader socioeconomic diversity.[14] Both

[5] South Pasadena Finance Department, link: https://www.southpasadenaca.gov/government/departments/finance
[6] San Marino Finance Department, link: https://www.cityofsanmarino.org/finance
[7] City of Alhambra Budget Documents: https://www.cityofalhambra.org/resources/budget
[8] City of Pasadena Financial Reports: https://www.cityofpasadena.net/finance/financial-reports/
[9] U.S. Census Bureau – QuickFacts: https://www.census.gov/quickfacts/; California Department of Finance Demographic Estimates: https://dof.ca.gov/forecasting/demographics/estimates/
[10] Ibid.
[11] Ibid.
[12] Ibid.
[13] California DOJ OpenJustice: https://openjustice.doj.ca.gov/crime-statistics/; South Pasadena Police Department: https://www.southpasadenaca.gov/government/departments/police; San Marino Police Department: https://www.cityofsanmarino.org/police; Alhambra Police Department: https://www.cityofalhambra.org/police;Pasadena Police Department: https://www.cityofpasadena.net/police/
[14] Ibid.

cities employ robust community policing strategies and targeted initiatives aimed at reducing property crime and supporting neighborhood safety. These regional trends provide valuable context for evaluating South Pasadena's public safety resource allocation.

Municipal staffing levels and employees per capita reflect the operational needs and service responsibilities of each city. South Pasadena maintains a mid-sized municipal workforce appropriate for its population and mix of service offerings.[15] San Marino operates with fewer employees per capita because of its smaller size and limited range of municipal services.[16] Alhambra and Pasadena employ significantly larger workforces due to their full-service departmental structures, population, and service areas, which require more extensive staffing.[17] These variations are important when benchmarking South Pasadena against neighboring communities, particularly in understanding cost drivers and organizational capacity.

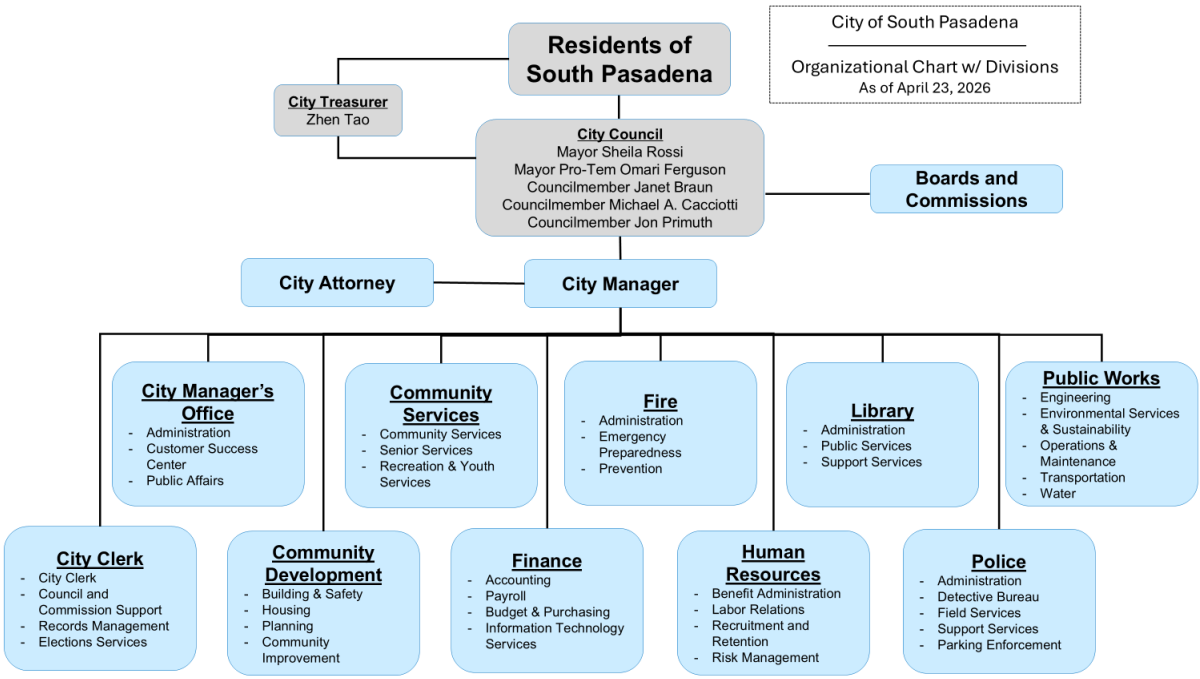
Overall, South Pasadena's fiscal environment, community characteristics, and municipal operations are shaped by factors that differ meaningfully from those of its surrounding cities. The regional comparison presented here supports more informed budgeting, helps contextualize citywide priorities, and contributes to a clearer understanding of South Pasadena's long-term financial and operational landscape.

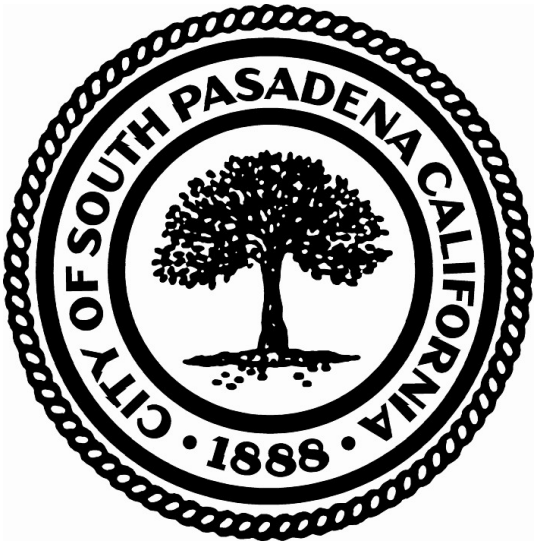
[15] South Pasadena Budget: https://www.southpasadenaca.gov/government/departments/finance; California Public Pay Database: https://publicpay.ca.gov

[16] San Marino Budget: https://www.cityofsanmarino.org/finance; California Public Pay Database: https://publicpay.ca.gov

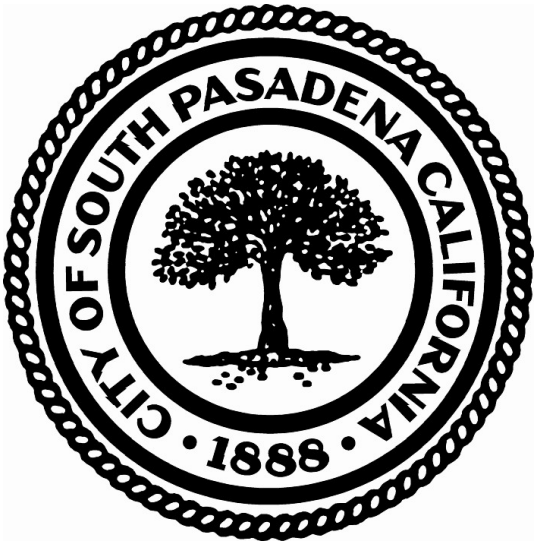
[17] Alhambra Budget Documents: https://www.cityofalhambra.org/resources/budget; Pasadena Budget Documents: https://www.cityofpasadena.net/finance/financial-reports/; California Public Pay Database: https://publicpay.ca.gov

Municipal Organizational Chart




CITY OF SOUTH PASADENA CALIFORNIA
1888

SECTION I: BUDGET INTRODUCTION


CITY OF SOUTH PASADENA CALIFORNIA
1888

City Manager's Budget Message

Date: May 12, 2026

To: Mayor Sheila Rossi and City Councilmembers

From: Todd Hileman, City Manager

Subject: **Fiscal Year 2026-2027 Proposed Budget Message**

I am pleased to present the City Manager's Proposed Budget for fiscal year (FY) 2026-2027 in accordance with Section 2.18-6(h) of the South Pasadena Municipal Code. The theme of the FY 2026-2027 City Manager's Proposed Budget is "Path to Sustainability." The theme reflects an organizational commitment to address the City's most significant financial structural concerns head-on, modernize the way the City does business, strengthen the resident experience, prepare for the budgetary effects of development, and establish a credible long-term plan to address critical infrastructure needs.

This Proposed Budget builds directly on the foundation laid in FY 2025-2026, when the City focused on stabilizing operations, restoring financial reporting, identifying the threats to the City's finances, and equitably allocating costs across funds. With that foundation in place, the FY 2026-2027 Proposed Budget turns to the next phase of work: aligning structural operating costs with recurring revenues, establishing the dedicated reserves the City needs for long-term stability, and continuing the multi-year financial cleanup of the accounting for CIP projects and financial reporting.

Developing this budget required difficult decisions. The City entered the FY 2026-2027 budget cycle facing three significant cost pressures: 1) accommodating the necessary compensation adjustments under recently ratified labor agreements, 2) operationalizing a substantial increase in internal service charges that had not previously been built into departmental operating budgets, particularly for general liability, workers' compensation, and facility and fleet costs, and 3) developing a capital improvement plan to address the poor condition of the City's streets and sidewalks. To absorb these pressures within available revenues, departments were asked to identify operating efficiencies, pursue revenue enhancement opportunities, and ultimately apply an additional 7% reduction to remaining discretionary General Fund expenditures. The result is a balanced budget that funds the City's ongoing obligations and preserves the unassigned General Fund reserve above policy minimums.

Consistent with the budget theme, the Proposed Budget directs City resources to four focus areas:

1. **Confronting the City's largest financial exposures.** One-time seed funding for the Self-Insurance, Facility Maintenance, and Vehicle Replacement Funds, paired with recurring internal service charges that sustain each fund going forward.

2. **Strengthening customer service and responsiveness.** Launch of the Customer Success Center, a centralized intake operation that consolidates resident service requests across departments and is supported by a Salesforce-based case management platform.

3. **Preparing for the budgetary impacts of development.** Comprehensive updates to the City's Development Impact Fees, and exploring alternate mechanisms for development to pay their "fair share" (such as Enhanced Infrastructure Financing Districts, Community Facilities Districts, etc.), ensuring that growth-related and service-related costs are equitably recovered.

4. **Addressing critical infrastructure needs.** A long-term financing plan for streets and sidewalks rehabilitation, alongside continued direct CIP budgeting in the City's restricted Special Revenue Funds.

Each of these focus areas is described in greater detail below. Together, they reflect a deliberate, disciplined approach to building a more stable financial future for the City and the community we serve.

Budget Development

The "Path to Sustainability" theme was chosen to express the City's commitment to making the often-difficult choices today that protect service delivery and financial integrity over the long term. The Proposed Budget reflects that commitment in three concrete ways: 1) by ensuring that ongoing operating costs are matched to recurring revenues; 2) by making one-time investments that establish reserves in operating areas that the City has historically lacked; and 3) by continuing the multi-year reforms that strengthen financial management and operational performance across funds.

The Proposed Budget has been developed in accordance with the adopted Budget Policy, which is reviewed and adopted annually. Throughout development, staff remained cognizant of City Council goals, community priorities, and organizational needs identified during the prior fiscal year. This Proposed Budget represents a balance of allocating resources to address those priorities while ensuring the long-term viability of the City by limiting expenditures to available revenues.

General Fund Overview

The General Fund is the City's primary operating fund and serves as the financial backbone for delivering essential public services. Its main function is to account for revenues that are not legally restricted for specific purposes, such as property tax, sales tax, utility users tax, and user fees. These revenues fund core services like public safety, parks, public works, and general administration. A healthy General Fund is essential for fiscal stability, operational sustainability, and the ability to respond to emergencies or unforeseen needs.

In accordance with the City's Budget Policy, the Proposed General Fund Budget represents a balanced operating budget, with $45,732,333 in projected revenues and $45,731,949 in proposed operating expenditures with an additional $180,000 for the November 2026 election and $2,960,000 in proposed reserve transfers; for total General Fund expenditures of $48,871,949. The proposed use of General Fund balance ($180,000) for the City's November 2026 general election costs is an estimate from the Los Angeles County Registrar Recorder for three (3) elected positions being presented to voters[18]. After the proposed one-time transfers to seed three internal

[18] Election cost estimate from the County of Los Angeles. Actual costs will be determined after the election and savings will be returned to the General Fund reserve.

service funds, the projected ending unassigned General Fund reserve is approximately $15.84 million, equal to 34% of operating expenditures and approximately $4.4 million above the 25% minimum reserve required by Council policy. Additional information regarding the General Fund reserve is included in the General Fund Reserve Analysis section of this Budget Message.

General Fund Revenue

The total projected General Fund revenue for FY 2026-2027 is $45,732,333. This represents an increase of approximately 1.5% from the adjusted FY 2025-2026 revenues, which were increased by approximately $1.3 million at mid-year due to increased development permit related revenues. Revenue growth is driven primarily by continued steady growth in property tax and vehicle license fee revenue as well as modest gains in sales tax and other tax categories tied to local economic activity.

The table below summarizes the City's major revenue sources and total projected revenue:

Revenue Category	Projected FY 2026-27 Revenue	% Change	Amended FY 2025-26
Property Taxes	$18,250,000	5.0%	$17,377,356
Sales Taxes	6,153,100	10.6%	5,562,209
Intergovernmental (VLF)	4,882,250	1.3%	4,817,619
Utility Users Tax	4,757,100	4.7%	4,544,810
Charges for Services	3,921,398	(16.9%)	4,717,868
All Other Sources	7,768,485	(3.2%)	8,029,062
TOTAL	**$45,732,333**	**1.5%**	**$45,048,924**

A more detailed economic outlook and forecasting methodology that inform the underlying revenue projections are included after this Budget Message.

General Fund Expenditures

The total projected General Fund operating expenditures for FY 2026-2027 are $45,731,949 with an additional $180,000 for election costs and $2,960,000 in proposed reserve transfers for total expenditures of $48,871,949. The Proposed Budget reflects two significant cost increases that drive the year-over-year change: compensation adjustments under recently ratified labor agreements, and the inclusion of internal service charges that had not previously been built into departmental operating budgets, specifically for general liability, workers' compensation, facility maintenance, and vehicle replacement. To absorb these increases within available revenues, departments identified operating efficiencies and revenue enhancement opportunities and absorbed an additional 7% reduction to remaining discretionary expenditures.

The table below summarizes the City's expenditures by category:

Expenditure Category	Estimated FY 2026-27 Expense	% Change	Amended FY 2025-26
Personnel	$31,202,247	3.4%	$30,162,465
Operating Expense	13,876,436	(2.5%)	14,229,050
Capital Outlay	--	0%	--
Transfers & Other Expenses	833,266	(1.5%)	846,340
Operating Sub-total:	**$45,911,949***	**1.5%**	**$45,237,855**
Reserve Transfers	2,960,000		--
TOTAL:	**$48,871,949**		**$45,237,855**

*NOTE: Includes election cost ($180,000) and one-time enhancements costs below ($102,000)

Recommended General Fund Enhancements

Notwithstanding the constrained budget environment, the Proposed Budget includes a limited number of operationally critical enhancements. Each was reviewed against available resources and prioritized based on direct service impact, regulatory or public safety necessity, and one-time versus ongoing fiscal effect:

a) City Clerk – November 2026 Election Costs ($180,000, one-time): Funds the City's share of LA County Registrar-Recorder ballot, notification, and election administration costs, funded one-time from General Fund reserves. Actual costs will be determined by the LACRR after the election and savings will be returned to the General Fund reserve.

b) Finance – Accounts Payable Support ($62,000; $31,000 GF, one-time): Provides professional services to support timely AP processing, reconciliation of major revenue streams, and continued progress on financial reporting catch-up. Cost is allocated equally between the General Fund and the Water Fund. Extension of contract AP services was necessary to continue operations uninterrupted during implementation of the Springbrook upgrade and throughout the staff training period. AP duties will be transitioned to Finance staff during the upcoming fiscal year.

c) Fire – SPFD Accreditation ($66,000, one-time): Funds efforts to achieve accreditation by the Commission on Fire Accreditation International (CFAI) through development of a community risk analysis, standards of cover, and strategic plan necessary to apply for accreditation and provide a blueprint on how to best serve the community in the future.

d) Police – Crossing Guard Services ($35,000, ongoing): Funds the increase in the City's contract crossing guard services agreement.

e) Public Works – Replacement Forklift ($50,000 total; $5,000 GF, one-time): Replaces an out-of-service forklift critical to receiving and yard operations. Cost is shared across General Fund, Streets, and Sewer.

NOTE: The Capital Projects and Facilities budgets are being held constant to clear the current backlog of projects out of the pipeline, which has enabled staff to reconcile all funding sources with greater confidence.

Focus Area 1: Confronting the City's Largest Financial Exposures

A central feature of the FY 2026-2027 Proposed Budget is one-time seed funding for three internal service funds the City has historically lacked or underfunded. General liability and workers' compensation exposure, deferred facility maintenance, and an aging vehicle fleet represent the City's most material financial risks outside of long-term pension obligations. Together, these one-time transfers establish the reserve infrastructure the City needs to manage risk, maintain its facilities, and replace its fleet on a planned, sustainable basis going forward.

- *Self-Insurance Fund ($2,135,000 from General Fund reserves; $360,000 from the Arroyo Seco Golf Course Fund):* Establishes an initial reserve for general liability and workers' compensation claims at 50% of the 75% confidence-level actuarial estimate, addressing a long-standing underfunding of self-insured retentions and claims exposure. The budget was projected based on percentage of full-time headcounts by division.

- *Facility Maintenance Fund ($575,000 from General Fund reserves; $200,000 from the Arroyo Seco Golf Course Fund):* Establishes a capital reserve for emergency repairs equal to 50% of the Facilities Division operating budget, providing a dedicated source of funds for unanticipated facility needs. The budget was projected based on the percentage of full-time staff by division, facilities maintenance services required by departments, and citywide utilities.

- *Vehicle Replacement Fund ($250,000 from General Fund reserves; $200,000 from the Arroyo Seco Golf Course Fund)*: Establishes a reserve equal to one year of amortized replacement charges for the City's 23 non-leased vehicles, consistent with the Fleet Replacement Policy adopted by City Council in January 2026.

Beginning in FY 2026-2027, ongoing internal service charges built into departmental operating budgets will fund recurring claims, maintenance, and replacement costs. The seed transfers establish the floor; the recurring charges sustain the funds going forward (Appendix No. 5).

General Fund Reserve Analysis

After the proposed transfers, the projected ending unassigned reserve of approximately $15.84 million remains $4.4 million above the 25% of operating expenditures minimum reserve required by Council policy. This preserves the City's capacity to respond to emergencies and unforeseen events while making meaningful, one-time progress on long-deferred reserve commitments.

Additionally, as the Finance Department continues to resolve fund balances, special revenue audit findings, and disallowed grant expenditures, staff anticipates additional cleanup throughout the fiscal year. Consequently, staff is recommending earmarking $1.5 million of the General Fund reserve as Designated for Fiscal Findings (DFF) to absorb additional cleanup adjustments as they are identified.

The table below summarizes the projected impact of the Proposed Budget on the unassigned General Fund reserve, including the proposed one-time transfers to the three internal service funds:

Description	Amount
Beginning Reserve @ 7/1/26:	**$18,976,646**
Proposed FY 26-27 Revenues	45,732,333
Proposed FY 26-27 Expenditures	45,911,949*
Ending Reserve @ 6/30/27:	$18,797,030
Proposed Reserve Transfers:	
To Self-insurance Fund	(2,135,000)
To Facilities Capital Fund	(575,000)
To Vehicle Replacement Fund	(250,000)
Total Ending Reserve @ 6/30/27:	**$15,837,030**
Reserve % of Expenditures	34%
Min. Reserve Policy (25%)	$11,477,987
Available Reserve:	**$4,359,043**
Designated for Fiscal Findings (DFF)	1,500,000
Undesignated Fund Balance:	**$14,337,030**

*NOTE: Includes election cost ($180,000) and one-time enhancements costs ($102,000)

Focus Area 2: Strengthening Customer Service

In FY 2026-2027 the City will launch the Customer Success Center, a centralized intake operation that consolidates resident service requests across departments and provides a single point of contact for non-emergency City services. The Center is led by a Customer Solutions Manager and is expected to

be staffed by three Customer Solutions Representatives transferred from existing departments, resulting in no net increase to citywide headcount.

The Center is supported by a Salesforce-based case management platform authorized by the City Council on May 6, 2026. The platform will route, track, and report on resident requests to ensure consistent service levels, accountability, and transparent performance reporting. Performance metrics will be reported to the City Council periodically once the Center is fully operational.

Focus Area 3: Preparing for the Budgetary Effects of Development

The City anticipates a meaningful increase in development activity over the next several fiscal years, driven by both private investment and the imposition of regulatory changes on housing and mixed-use projects by the State legislature. The Proposed Budget includes two updates designed to ensure that the City's revenue tools keep pace:

- *Development Impact Fee (DIF) Update:* The City's existing Development Impact Fees were last updated many years ago and no longer reflect current facility costs or the development pipeline. A comprehensive DIF update will be initiated in FY 2026-2027 to ensure new development pays its proportional share of facility and infrastructure costs in compliance with the Mitigation Fee Act.

- *Alternate Financing Mechanisms*: In coordination with the DIF update, staff will evaluate alternate mechanisms for development to pay its fair share of growth-related costs, including Enhanced Infrastructure Financing Districts (EIFDs), Community Facilities Districts (CFDs), and other tools available under California law.

Focus Area 4: Addressing Critical Infrastructure Needs

Among the City's infrastructure needs, the condition of streets and sidewalks remains the most pressing. The City's current Pavement Condition Index of 54 out of 100 rates the City's overall street network in "poor" condition and, based on the current status quo trajectory, will continue to deteriorate to roughly 51 absent additional investment. To address this, staff will return to the City Council in FY 2026-2027 with a long-term financing plan that evaluates the full range of available tools and provides a credible path to a sustained pavement condition target.

The FY 2026-2027 CIP budget continues to address the backlog of deferred maintenance across the City's streets, sidewalks, sewer system, water system, and facilities. Funding for capital improvements is provided primarily through Special Revenue, Grant, Capital, and Enterprise Funds, with limited General Fund support. Consistent with the Council-approved change in CIP budgeting practice, restricted-fund projects are now appropriated directly within their applicable funds rather than transferred to a central Capital Projects Fund.

Category	No. of Projects	Carryover from Prior Years	New Funding in FY 2026-27	Total Funding
General Building & Facilities	1	$752,997	$1,000,000	**$1,752,997**
Library	1	333,683	250,000	**583,683**
Community Services & Parks	1	1,298,160	150,000	**1,448,160**
Sewer	2	1,052,077	1,050,000	**2,102,077**
Stormwater	1	530,013	200,000	**730,013**
Streets & Sidewalks	3	10,489,110	865,000	**11,354,110**
Sustainability	2	181,666	300,000	**481,666**
Transportation & Traffic	10	5,429,567	22,675,074	**28,104,641**
Water	3	2,777,692	1,755,000	**4,532,692**
Totals	**24**	**$22,844,965**	**$28,245,074**	**$51,090,039**

Detail by category, fund source, and project is provided in the CIP section of the Proposed Budget.

Enterprise, Special Revenue, and Internal Service Funds

Beyond the General Fund, the Proposed Budget addresses several active financial management initiatives across the City's Enterprise, Special Revenue, and Internal Service Funds. These initiatives were described in detail in the Fund Structure presentation to the Finance Commission and City Council on March 26, 2026, and are summarized below as priorities for the upcoming fiscal year.

Enterprise Funds (Water, Sewer, and Arroyo Seco Golf Course)

- Utility Rate Study: Current Water and Sewer rates are insufficient to support ongoing operations and long-term capital investment needs. A comprehensive rate study is in progress and is tentatively scheduled for City Council consideration in late spring or early summer 2026, with the goal of supporting long-term fund solvency without reliance on General Fund subsidy.

- Water Fund Debt Management: Staff continues to monitor debt market conditions and evaluate refunding opportunities for outstanding Water Fund obligations. Staff will return to the Finance Commission and City Council with a recommendation if and when market conditions support meaningful savings.

- Delinquent Account Collections: Water service shutoff procedures were reinstated in March 2026 to restore consistent collections discipline and reduce the accumulation of long-term receivables.

- Public-Private Partnership – Arroyo Seco Golf Course: The City continues to evaluate a public-private partnership structure to fund redevelopment of the existing 18-hole par-3 course without requiring material City capital investment, while delivering a high-quality community recreational amenity.

Special Revenue Funds

- Resolving Negative Fund Balances: Five-year income statements have been prepared for each Special Revenue Fund to project revenues and available resources, identify the source of negative balances, and align planned expenditures with available resources. To address additional anticipated cleanup activities to resolve fund balances, special revenue audit findings, and disallowed grant expenditures, staff is recommending earmarking $1.5 million of the General Fund reserve as Designated for Fiscal Findings (DFF) to absorb those adjustments as they are identified.

- Direct CIP Budgeting in Restricted Funds: Capital Improvement Projects funded by restricted revenues are now budgeted directly within the applicable Special Revenue Funds rather than transferred to the central Capital Projects Fund. This change improves transparency, strengthens compliance with restricted-use requirements, and provides clearer alignment between revenue sources and project expenditures.

Internal Service Funds

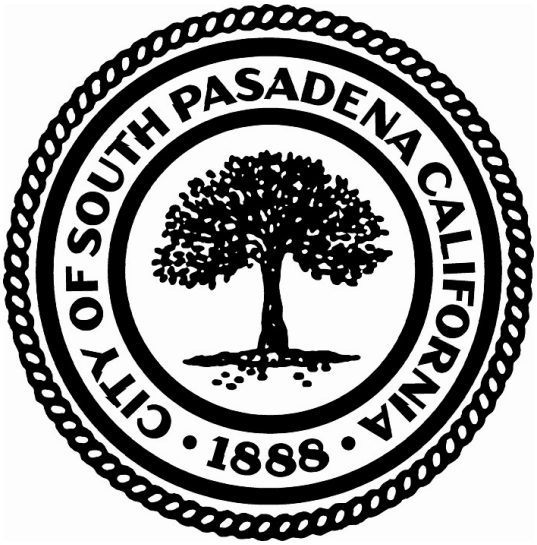
As described above, the Proposed Budget seeds three internal service funds (Self-Insurance, Facility Maintenance, and Vehicle Replacement) with one-time transfers from General Fund reserves and the Arroyo Seco Golf Course Fund. Each fund will be sustained going forward through recurring departmental charges built into the FY 2026-2027 operating budget. Cost allocation methodologies and draft budget worksheets are included as attachments to the Proposed Budget.

Economic Outlook

The Economic Outlook, which was presented to, and reviewed by, the Finance Commission on November 20, 2025, provides context for the financial assumptions, forms revenue projections, and informs policy decisions that shape the Proposed Budget. A more detailed economic outlook is provided after this Budget Message.

Acknowledgements

I would like to acknowledge the guidance of the City Council, the dedication of Finance Department staff, the City's management team, and City staff that ensure the community receives the highest level of service each and every day. I would also like to provide special acknowledgement to Budget and Purchasing Manager William Castrillon, Management Analyst Tatiana Fernandez, CIP Analyst, Anahit Azarian, and Assistant City Manager/CFO Nick Kimball, who have worked tirelessly to put together this Budget. Without their dedication, this Budget would not have been possible.


CITY OF SOUTH PASADENA CALIFORNIA
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Economic Outlook For 2026

Background

A review and analysis of current economic conditions is critical to provide context for the financial assumptions and policy decisions that shape the Proposed Budget. The economic outlook helps Councilmembers, staff, and the public understand anticipated economic conditions – such as employment trends, inflation, property values, consumer spending, and development activity – that influence revenue sources (like taxes and fees) and expenditure needs (such as public safety, community services, and infrastructure improvements). It supports informed forecasting, helps identify risks and opportunities, and ensures strategic alignment between fiscal priorities and economic realities.

To develop the economic outlook, staff reviews data and reports from established sources, such as the Congressional Budget Office (CBO), U.S. Department of Commerce Bureau of Economic Analysis (BEA), U.S. Federal Reserve Board, UCLA Anderson annual forecast, and specialized property/sales tax consultants, among others. From this data, staff prepares an Economic Outlook that is included in the City Manager's Budget Message for the Proposed and Adopted Budgets.

Analysis

The following analysis of the federal, state, and local economic outlooks provides context for the City's revenue projections for Fiscal Year 2026–2027.

FEDERAL ECONOMIC OUTLOOK

The U.S. economy is projected to continue moderate growth through 2026–2028, according to the Congressional Budget Office's (CBO) Current View of the Economy, September 2025. The update reflects legislative changes, labor market adjustments, and evolving global conditions.

Growth**:** Real Gross Domestic Product (GDP) growth is forecast at 1.4% in 2025, increasing to 2.2% in 2026, before stabilizing around 1.8% in 2027–2028. Growth is expected to be supported by consumer spending, private investment, and moderate fiscal stimulus, though demographic and productivity constraints temper long-term potential.[19]

Inflation and Interest Rates: Inflation, as measured by the Personal Consumption Expenditures (PCE) index, is expected to decline from 3.1% in 2025 to 2.4% in 2026, reaching the Federal Reserve's 2% target by 2027.[20] The 10-year Treasury yield is projected to remain above 4% through 2026, gradually easing to around 3.9% by 2028 as inflation pressures subside.[21]

Labor Market: The unemployment rate is projected to rise modestly to 4.5% in late 2025, improving to 4.2% in 2026, and stabilizing around 4.4% through 2028.[22] The CBO projects that labor force participation will edge lower due to demographic aging and slower immigration, moderating

[19] Congressional Budget Office (CBO), *Current View of the Economy: 2025 to 2028*, September 2025, Table 1. https://www.cbo.gov/system/files/2025-09/61236-Economy.pdf
[20] Ibid., Figure 3 (PCE Price Index Projections).
[21] Ibid., Table 3 (Interest Rate Projections).
[22] Ibid., Table 2 (Labor Market Indicators).

employment gains.[23] Wage growth is expected to slow in tandem with reduced inflation and easing labor market tightness.

Fiscal Conditions and Risks: The federal deficit is estimated near $1.8 trillion (6% of GDP) in FY 2026, with public debt exceeding 100% of GDP for the first time since World War II.[24] Rising interest costs – projected to surpass $1 trillion annually by 2026 – continue to limit fiscal flexibility. The CBO also identifies potential downside risks from policy uncertainty, slower labor-supply growth, and external trade disruptions.[25]

Overall, the national economy is expected to experience a period of mild cooling rather than contraction, with stable growth supported by moderate inflation and a still-strong, but gradually tightening, labor market.

CALIFORNIA ECONOMIC OUTLOOK

California's economy is projected to expand by about 2.1% in 2026, with continued strength in high-tech manufacturing, clean-energy infrastructure, and professional services offsetting slower growth in construction and logistics.[26] The state unemployment rate is expected to average around 5.1%, slightly lower than 2025, while wage growth continues to moderate at 3 – 3.5% after two years of stronger gains.[27] Inflation is projected near 2.3%, with energy and housing costs remaining key pressures.[28]

Despite record state reserves and mid-year budget adjustments, California faces fiscal headwinds from slowing personal-income-tax receipts and elevated public-sector labor costs. A preview of the 2026-2027 State Budget emphasizes expenditure control, capital investment in housing, and incentives for water and energy resiliency.[29] Housing affordability remains the state's most acute challenge with less than 12% of Los Angeles County households able to afford a median-priced home. Multifamily permitting and construction have improved slightly, but high insurance costs and construction inflation continue to slow delivery.[30]

In summary, California's economy remains diverse and resilient, with measured growth and stabilizing inflation. Fiscal discipline, infrastructure investment, and housing-policy reforms remain critical to sustaining economic momentum.

SOUTH PASADENA ECONOMIC OUTLOOK

South Pasadena's initial fiscal outlook for FY 2026–2027 remains stable and cautiously optimistic, reflecting continued local and regional growth, sustained local real-estate strength, and prudent financial management.

[23] Ibid., p. 15 (Labor Force Participation Trends).
[24] Ibid., p. 23 (Federal Debt and Deficit Outlook).
[25] Ibid., Summary and p. 25 (Risks to the Outlook).
[26] California Department of Finance, *Economic Outlook Summary, Governor's Budget 2025-26 May Revision*. https://ebudget.ca.gov/2025-26/pdf/Revised/BudgetSummary/EconomicOutlook.pdf
[27] UCLA Anderson Forecast, *California Economic Outlook: Fall 2025*.
[28] California Department of Finance, *Economic Outlook Summary, Governor's Budget 2025-26 May Revision*. https://ebudget.ca.gov/2025-26/pdf/Revised/BudgetSummary/EconomicOutlook.pdf
[29] California Budget & Policy Center, *2026-27 Fiscal Review*.
[30] Mortgage Professionals of America, *California Housing Market Forecast 2026*.

Property tax revenues, which account for approximately 40% of total General Fund revenues, grew by 5.64% from FY 2024-2025 to 2025-2026 and are projected to increase by about 4.0% in FY 2026-2027, consistent with countywide assessed-valuation trends. Additionally, the "Intergovernmental" category, which accounts for approximately 11% of General Fund revenues, are primarily from Motor Vehicle property related taxes, which generally trend closely with property tax assessed values.

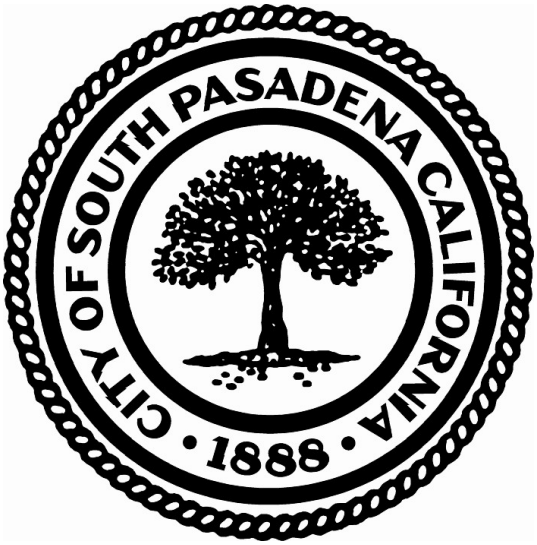
Sales and use tax receipts, which account for approximately 13% of total General Fund revenues, are expected to grow by approximately 2.5% in FY 2026-2027, supported by local dining, personal-service, and e-commerce activity.

City Fee Revenue: In anticipation of growth from new development over the coming years, the City is in the process of reviewing and updating current user fees, development impact fees, and utility rates. User fees are charges for specific services provided by the City to individuals, businesses, or organizations – such as building permits, recreation programs, plan reviews, parking, or public safety inspections. Unlike general taxes, which fund broad community services, user fees are designed so that those who directly benefit from a service pay for the cost of providing it.

Over time, costs to provide city services – such as labor, materials, technology, and regulatory compliance – tend to increase. Without periodic updates, fees often fall below the actual cost of service, resulting in the subsidization of specialized services by the general taxpayer base.

These various fees are primarily reflected in the City's "Charges for Current Services" and "Licenses & Permits" revenue categories. Although combined these two revenue categories make up less than 10% of total General Fund revenues, recovering the true cost of providing specialized services ensures that charges remain aligned with true costs and current market conditions while strengthening long-term fiscal sustainability.

Overall, the forecasted FY 2026–2027 economic environment is characterized by moderate growth and stable revenues. The City continues to benefit from a balanced mix of residential stability and commercial vitality, and is likely to see moderate revenue growth (~3 - 4 percent across major tax categories), resulting in more than $45 million in resources in FY 2026-27 available to maintain core services and responsibly invest in enhancements to improve service to the community.


CITY OF SOUTH PASADENA CALIFORNIA
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General Fund Five-Year Forecast

Overview

A five-year General Fund financial forecast is intended to provide a forward-looking view of the City's fiscal condition, identify emerging trends, and support long-term policy and budget decisions. The forecast projects General Fund revenues, expenditures, and reserves over five years using current information, adopted policies, and conservative assumptions. It is not intended to predict exact outcomes, but rather to highlight potential risks, opportunities, and decision points.

The forecast indicates that the City's General Fund remains generally stable in the near term, with revenues projected to grow modestly and expenditures continuing to be driven primarily by personnel costs, pension obligations, and healthcare expenses. Over the forecast period, structural cost drivers – particularly retirement and benefit-related expenditures – are expected to grow in line with ongoing revenues. However, staff will continue to actively monitor these drivers as they may place pressure on operating margins if they vary significantly from projections.

Importantly, the forecast shows how current service levels are sustained over time and the extent to which reserves are impacted in future years. This information allows the City Council to proactively consider fiscal strategies, policy adjustments, and timing of decisions to maintain long-term financial sustainability, preserve reserve levels consistent with Council policy, and align resources with community priorities.

The forecast is expected to be updated twice per year (in March using Mid-Year Actual data and in September using Final Pre-audit Actual data).

Forecast Assumptions

The five-year forecast is based on the following key assumptions. These assumptions represent staff's best estimate of "most likely" conditions using information available at the time of preparation and are intentionally conservative to enhance reliability.

General Assumptions

- The forecast reflects current service levels and does not assume the addition or reduction of programs or staffing unless already approved by the City Council.
- One-time revenues and expenditures have been identified and excluded from ongoing baseline assumptions where appropriate.
- No use of reserves to support ongoing operations is assumed unless explicitly shown in the forecast.
- All projections are expressed in nominal dollars and do not attempt to predict economic shocks or extraordinary events.

LIMITATIONS AND RISKS

While the forecast represents staff's best estimate, actual results may vary due to:

- Economic conditions affecting major revenue sources
- State budget actions or changes in local government funding
- Labor negotiations have not yet settled
- Changes in pension or healthcare cost assumptions

REVENUE ASSUMPTIONS

Property Tax: Property tax revenues are projected to grow modestly, consistent with recent assessed valuation trends, historical growth rates, and known reassessment activity.

- Historical annual growth
  - 5-years: 5.8%
  - 10-years: 7.2%
- Projected annual growth: 4.0% per year

Sales and Use Tax: Sales tax revenues are projected using a conservative growth rate reflecting recent performance and regional economic conditions. No assumption is made for extraordinary growth.

- Historical annual growth
  - 5-years: 4.9%
  - 10-years: 5.0%
- Projected annual growth: 3.0% per year

Other Taxes and Fees: Franchise taxes, business license taxes, and other General Fund revenues are assumed to grow modestly or remain flat unless rate changes or policy actions have been approved.

- Historical annual growth
  - 5-years: 6.5%
  - 10-years: 3.7%
- Projected annual growth:
  - Baseline: 3.0% per year
  - Solid Waste Franchise: 5.0% per year based on increased customer rates
  - Real Property Transfer: 4.0% per year in line with Property Tax

Intergovernmental Revenues: Intergovernmental revenues primarily consist of Motor Vehicle In Lieu fee from the State, which is a property tax-based revenue. Consequently, this revenue category is projected in line with Property Tax.

- Historical annual growth
  - 5-years: 5.6%

    - 10-years: 7.6%
- Projected annual growth: 4.0% per year
    - Shared Fire Command Reimbursement: 4.0% per year in line with MOU salary increases

One-Time Revenues: Grants, reimbursements, and other non-recurring revenues are excluded from ongoing projections.

EXPENDITURE ASSUMPTIONS

Salaries and Wages: Personnel costs are projected based on authorized staffing levels, adopted Memoranda of Understanding (MOUs), known step increases, and approved cost-of-living adjustments (COLA). The City has four (4) bargaining units[31] and one (1) unrepresented management group. Currently, all four groups have MOUs in effect through June 30, 2028, as follows:

- FY 2025-2026: 6.0% COLA
- FY 2026-2027: 4.0% COLA
- FY 2027-2028: 4.0% COLA (last year of MOU increases)

Pension Costs: CalPERS employer contribution rates are projected using current actuarial schedules and known rate increases adopted by the CalPERS Board.

- Historical change in Unfunded Accrued Liability (UAL) Contribution per CalPERS Actuarial:
    - 3-years: 4.9%
    - 10-years: Data not available

- Projected annual growth: 5.0% per year for the first two years, then reducing to 4.0% in the next three years as “Classic” members are replaced with “PEPRA” members.

Healthcare and Benefits: The City contributes to employee health benefit costs through a maximum per employee contribution (varies based on level of coverage: single, employee+1, or family), which is bargained with each bargaining unit through their respective MOU. The maximum contribution for employee+1 is provided below for reference:

- FY 2025-2026: $1,560 (0% increase)
- FY 2026-2027: $1,660 (6.5% increase)
- FY 2027-2028: $1,750 (5.5% increase)

Salary and Benefits: Beyond the current terms of the existing MOUs, overall salary and benefits are assumed to increase by 2.5% per year; subject to bargaining based on the City’s financial condition.

[31] 1) Firefighters Association, 2) Police Officers Association, 3) Public Service Employees Association, and 4) Part-time Public Service Employees Association

Operations, Training, and Supplies: City management has the most flexibility with determining funding for operations, training, and supplies as this category is not subject to contractual obligations. The amount provided to each department is reviewed and determined annually based on revenue projections. Therefore, a modest increase of 1.0% per year is included in the projection.

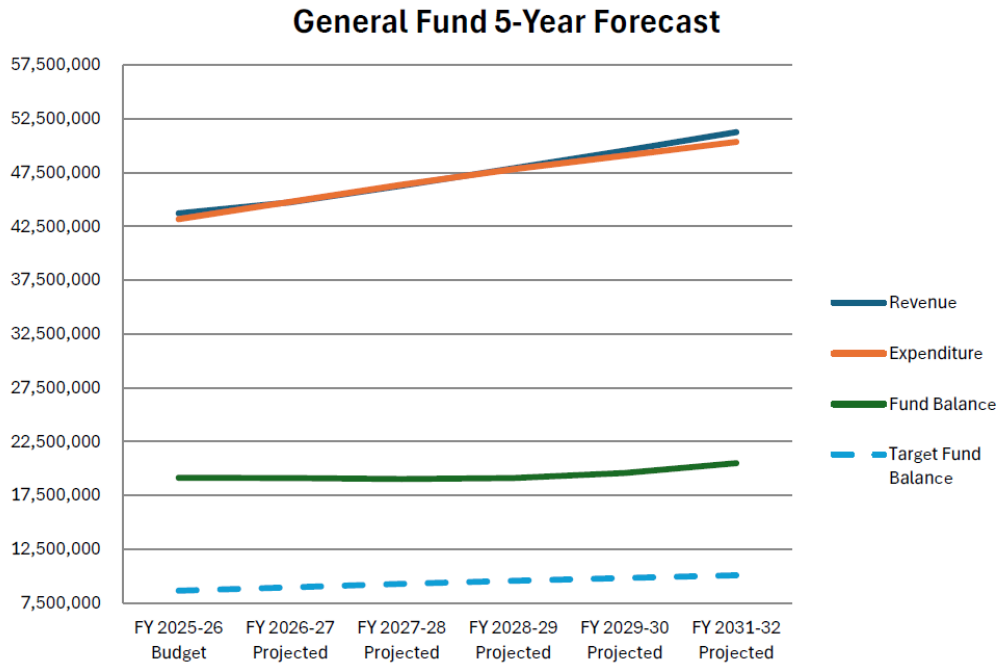
Professional & Contract Services: Professional and contract services are used to supplement services provided by the City and fill gaps in knowledge, expertise, and/or specialized equipment that are not economical for the City to provide in-house. These services are typically rendered through a multi-year contractual obligation with annual increases that include escalators based on the Consumer Price Index for the Los Angeles Area (CPI-LA)

- Historical CPI-LA annual growth (through June)
    - 5-years: 4.3%
    - 10-years: 3.4%
- Projected annual growth: 3.5% per year over the next 5 years.

Capital and One-Time Costs: Capital expenditures are generally excluded unless they have an identified General Fund operating impact. The City is currently working on a plan to develop a five-year Vehicle and IT Equipment Replacement Schedule, and annual Facility Maintenance, which may be reflected as Capital Outlay in the future. Staff is currently identifying opportunities to reduce existing operating costs that can be used to fund the vehicle, equipment, IT, and facility maintenance costs.

Reserves and Fund Balance

The forecast tracks projected ending General Fund reserves each year and compares them to the City's adopted reserve policy (Target Fund Balance). Reserve levels are shown for planning purposes and do not represent a recommendation to draw down reserves for ongoing operations.



City of South Pasadena
General Fund - 5 Year Forecast
As of: December 31, 2025

Beginning Fund Balance:	18,980,681	19,134,428	19,106,911	19,017,586	19,101,644	19,584,992

REVENUE By Category

	FY 2025-26 Adj. Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected	FY 2031-32 Projected
Property Taxes	17,377,356	18,153,171	18,873,816	19,623,288	20,402,738	21,213,366
Assessments	428,200	428,200	428,200	428,200	428,200	428,200
Sales Taxes	5,562,209	5,729,075	5,900,948	6,077,976	6,260,315	6,448,125
Other Taxes (Franchise Tax)	1,943,598	2,020,864	2,101,375	2,185,272	2,272,705	2,363,830
Utility Users Taxes	4,544,810	4,681,154	4,821,589	4,966,236	5,115,224	5,268,680
Licenses & Permits	1,026,802	1,057,570	1,089,261	1,121,903	1,155,524	1,190,154
Fines, Forfeitures & Penalties	63,350	65,250	67,208	69,224	71,300	73,439
Use of Money & Property	1,148,690	1,171,664	1,195,097	1,218,999	1,243,379	1,268,247
Intergovernmental	4,817,619	4,835,045	5,027,835	5,228,324	5,433,367	5,646,495
Charges for Current Services	3,404,868	3,541,063	3,647,295	3,756,713	3,869,415	3,985,497
Other Revenue	1,807,573	1,439,693	1,488,035	1,538,310	1,577,525	1,617,916
Interfund Transfers	1,590,240	1,622,045	1,654,486	1,687,575	1,721,327	1,755,753
REVENUE-Total	**43,715,315**	**44,744,795**	**46,295,143**	**47,902,021**	**49,551,018**	**51,259,703**
Less One-Time	-	-	-	-	-	-
Revenue - Ongoing	**43,715,315**	**44,744,795**	**46,295,143**	**47,902,021**	**49,551,018**	**51,259,703**

EXPENDITURE By Category

	FY 2025-26 Adj. Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected	FY 2031-32 Projected
Salaries	20,260,063	21,070,466	21,913,284	22,570,683	23,022,097	23,482,538
Retirement	6,172,976	6,479,991	6,760,747	7,029,410	7,306,947	7,595,513
Insurance	3,484,496	3,635,582	3,793,298	3,923,777	4,054,914	4,190,521
Other Benefits	99,950	101,949	103,988	106,068	108,189	110,353
Sub-Total	**30,017,485**	**31,287,988**	**32,571,317**	**33,629,938**	**34,492,146**	**35,378,925**
Operations	5,937,062	5,649,091	5,742,862	5,839,519	5,939,192	6,042,014
Professional/Contract Services	6,807,021	7,011,232	7,221,569	7,474,324	7,735,925	8,006,683
Capital Outlay	-	-	-	-	-	-
Transfers-Out	800,000	824,000	848,720	874,182	900,407	927,419
Sub-Total	**13,544,083**	**13,484,323**	**13,813,151**	**14,188,025**	**14,575,525**	**14,976,116**
EXPENDITURE - Total	**43,561,568**	**44,772,311**	**46,384,468**	**47,817,963**	**49,067,671**	**50,355,041**
Less One-Time	(386,555)	-	-	-	-	-
EXPENDITURE - Ongoing	**43,175,013**	**44,772,311**	**46,384,468**	**47,817,963**	**49,067,671**	**50,355,041**
Total Surplus(Deficit)	153,747	(27,517)	(89,325)	84,057	483,348	904,662
Operating Surplus(Deficit)	540,302	(27,517)	(89,325)	84,057	483,348	904,662
Ending Fund Balance:	19,134,428	19,106,911	19,017,586	19,101,644	19,584,992	20,489,653

List of Enhancements

Overview

Budget enhancements represent departmental requests for funding above the adopted budget, whether to meet one-time needs within the current fiscal year or to accommodate service cost adjustments resulting from contract modifications. Each request undergoes a thorough review and discussion between the requesting department and the City Manager prior to approval. This section presents approved enhancements organized by department and fund.

City Clerk

Fund	(Division-Object Code) Description	Amount
101	(8170-000) Professional Services: Estimate from LA County Registrar / Recorder ballot costs, which include costs for notifications, statements, and running the 2026 elections.	180,000
	TOTAL	**180,000**

Finance

Fund	(Division-Object Code) Description	Amount
101	(3011-8170) Professional Services: Contracted Accounts Payable and Accounting support to assist the Finance Department with payment processing, warrant preparation, prepayments, invoice review, staff reimbursements, and revenue reconciliations (i.e., parking revenues, UUT, franchise fees, Police Department citations, and credit card transactions). Costs will be shared with Fund 500.	31,000
	TOTAL	**31,000**
500	(3012-8170) Professional Services: Contracted accounts payable and accounting support for the same scope of services as Fund 101, covering timely payment processing, warrant preparation, prepayments, invoice review, staff reimbursements, and revenue reconciliation. Cost shared with Fund 101.	31,000
	TOTAL	**31,000**

Fire

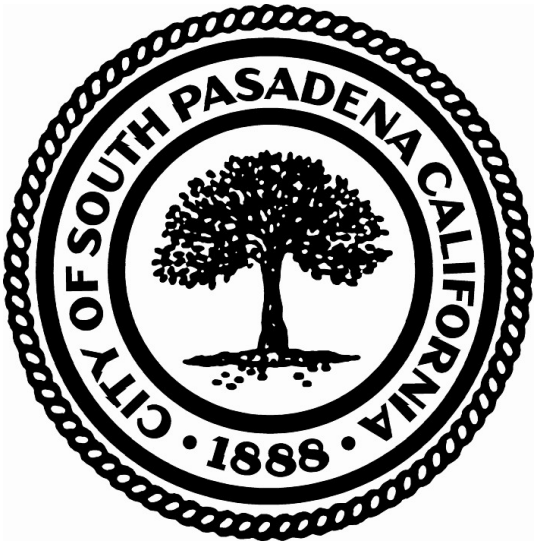
Fund	(Division-Object Code) Description	Amount
101	(5011-8170) Professional Services: Community Risk Analysis, Standards of Cover, and Strategic Plan studies for the Fire Department. These assessments evaluate current and projected community risks — including impacts from mid-rise development — analyze the Department's capacity to address those risks, and establish a roadmap for meeting future service demands. The studies also serve as foundational requirements for initiating the Department's accreditation process.	66,000
	TOTAL	**66,000**

Police

Fund	(Division-Object Code) Description	Amount
101	(4011-8180) Contract Services: Cross guard services pursuant to the three-year contract (FY 2024–2027) approved by City Council on July 14, 2024. The requested amount reflects the contractual rate increase for the current fiscal year.	35,000
	TOTAL	**35,000**
270	(4015-8170) Professional Services: Acquisition and training of a replacement K9 unit following the death of the Department's K9 in 2025.5	25,000
	TOTAL	**25,000**
272	(4018-8520) Axon Bodycams: Annual lease payment for Axon body-worn cameras under the Department's five-year contract. This request reflects the final year of the contract term.	73,011
	TOTAL	**73,011**
274	(4019-8540) Equipment — UASI 2024 Grant: Purchase of Personal Protective Equipment and Toughbook laptops under the Urban Area Security Initiative (UASI) 2024 reimbursement-based grant. City Council approved the appropriation on September 17, 2025. Equipment will be purchased and submitted for grant reimbursement in accordance with program requirements.	126,220
	TOTAL	**126,220**

Public Works

Fund	(Division-Object Code) Description	Amount
101	(6601-8540) Automotive Equipment: Partial funding for the replacement of an out-of-service forklift at the Public Works yard used for receiving deliveries and relocating large equipment. Cost shared across General Fund, Facilities Maintenance, Sewer, and Streets funds.	5,000
	TOTAL	**5,000**
105	(6410-8540) Automotive Equipment: Partial funding for the same forklift replacement described under Fund 101.	10,000
	TOTAL	**10,000**
210	(6410-8540) Automotive Equipment: Partial funding for the same forklift replacement described under Fund 101.	20,000
	TOTAL	**20,000**
230	(6410-8540) Automotive Equipment: Partial funding for the same forklift replacement described under Fund 101.	15,000
	TOTAL	**15,000**
500	(6710-8540) Automotive Equipment: Purchase of a forklift for the Garfield Yard to support the receipt and movement of large equipment at that location.	50,000
	TOTAL	**50,000**


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Budget Process

Per the Government Finance Officers Association (GFOA): "Governments make program and service decisions and allocate scarce resources to programs and services through the budget process. As a result, the budget process is one of the most important activities undertaken by governments. The quality of decisions resulting from the budget process and the level of their acceptance depend on the budget process that is used."[32]

Definition of the Budget Process: The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

Mission of the Budget Process: To help decision-makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.

Key Characteristics of the Budget Process:

- Incorporates a long-term perspective.
- Establishes linkages to broad organizational goals.
- Focuses budget decisions on results and outcomes.
- Involves and promotes effective communication with stakeholders.
- Provides incentives to government management and employees.

Given the evolving nature of good budgeting and management, these practices are not intended as mandatory prescriptions for governments. Rather, there are recommendations that provide a blueprint for governments to make improvements to their budget processes. The implementation of these practices is expected to be an incremental process that will take place over several years.[33]

Appropriations and Budget Authority: The City Council adopts the City's annual budget, establishing total appropriations for all revenues and expenditures. Throughout the fiscal year, the City Council also approves any amendments that increase fund-level appropriations. Actual expenditures may not exceed these legally adopted appropriations.

The "appropriated budget" reflects all City revenues and expenditures authorized for the fiscal year. By resolution, the City Council may delegate limited authority to the City Manager to adjust

[32] Government Finance Officers Association. Recommended Budget Practices from the National Advisory Council on State and Local Budgeting. https://www.gfoa.org/materials/recommended-budget-practices-from-the-national-advisory visited on 4/18/2026

[33] Government Finance Officers Association. Recommended Budget Practices from the National Advisory Council on State and Local Budgeting. https://www.gfoa.org/materials/recommended-budget-practices-from-the-national-advisory visited on 4/18/2026

the appropriated budget within specified parameters. For Fiscal Year 2026–2027, Resolution No. 8014 (Appendix No. 7) provides this authorization.

Community Budget Meetings
In May, the City Manager hosted three community meetings where an overview of the budget process, the City's financial goals and long-term outlook, and answered questions from the public.

These meetings offered an important opportunity for residents to learn more about how the City allocates resources, its long-term outlook, and plans for the future. The annual budget serves as a key policy document, establishing fiscal priorities and guiding financial decision-making to ensure the continued delivery of high-quality services that support the well-being of the South Pasadena community.

Basis of Budgeting

The City of South Pasadena prepares its budget using the modified accrual basis of budgeting for all governmental funds. Under this method, the City records expenditures when it expects to use current financial resources, and it recognizes revenues when they are both measurable and available. Revenue is considered available if it can be collected during the fiscal year or shortly afterward—generally within 60 days of year-end—to pay bills from that fiscal year.

Enterprise Funds follow similar rules but also record encumbrances when the City commits to a purchase or contract. Revenue in these funds is recognized when it is earned and owed by the City. All City funds are budgeted in a manner consistent with generally accepted accounting principles (GAAP), except for the Capital Improvement Projects (CIP) Fund. Although CIP is a proprietary fund, its budget is prepared on a modified accrual basis, while its accounting records follow the full accrual method.

Encumbrances for goods or services not received by the end of the fiscal year automatically lapse. The City's Annual Comprehensive Financial Report (ACFR) is prepared in accordance with GAAP, and the City's budgeting practices largely align with GAAP, with three key exceptions:

- Principal payments on long-term debt in Enterprise Funds reduce outstanding liabilities under GAAP but are shown as expenditures in the budget.
- Capital outlay in Enterprise Funds is recorded as an asset under GAAP but budgeted as an expenditure.
- Depreciation is recorded only under GAAP and does not appear in the budget.

Governmental and fiduciary fund budgets use the modified accrual basis, while proprietary fund budgets use the accrual basis. Overall, the City's budget is prepared in conformity with GAAP and matches the methodology used in the audited ACFR.

During budget development, the City allocates costs across departments to reflect how resources are used. Personnel costs are distributed based on each employee's work assignments. Supplies,

services, and capital purchases are budgeted by line items and shared across departments that benefit from them. Internal service funds recover their costs by charging departments based on the level of service they receive. For internal service funds that set aside money to replace assets, charges are based on the value and useful life of each department's equipment.

Budget Workflow

The Finance Department begins the annual budget process in October by evaluating the prior year's process and establishing an updated budget calendar for the coming cycle. By December, the calendar is finalized, and in January, the budget team conducts mid-year outreach to all departments to assess current-year performance and prepare them for the upcoming budget season.

In March, departments submit their budget requests for the next fiscal year. Finance staff meet with each department to review submissions, discuss revenue and expenditure projections, and identify upcoming capital and operational needs. Through April, Finance focuses on policy reviews and final departmental discussions to resolve outstanding questions and refine projections.

In May, the proposed budget document is compiled and submitted to the Finance Commission and City Council for review. Finance staff tracked and incorporated feedback received through Commission meetings, Council study sessions, and community engagement throughout the month. In June, the final budget is presented for formal adoption. Upon adoption, the budget is published and uploaded to the City's financial systems before the start of the new fiscal year on July 1.



FY 2026-2027 Budget Calendar

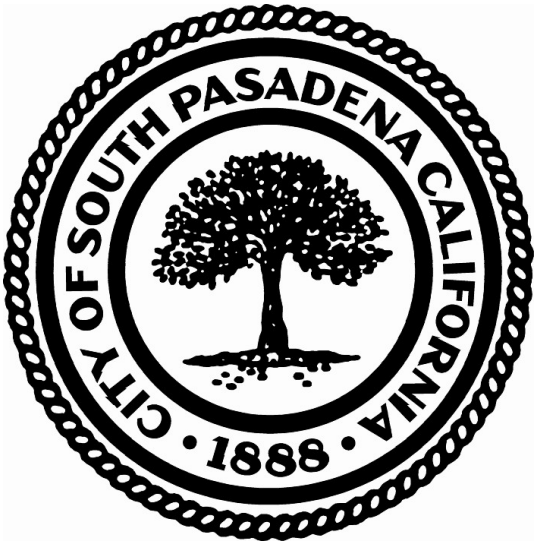
The budget calendar was presented and approved by the City Council on March 4, 2026.[34] The budget calendar provides several opportunities for public input through Commission and City Council meetings. Since the approval of the budget calendar, dates may have changed to do additional community meetings and a canceled study session in June.

FY 2026-2027 Budget Calendar

JANUARY, 2026	**Budget Kickoff** Week of Jan. 5: Finance department sends out FY 2025-2026 and FY 2026-2027 budget guidelines.
	FY 2025-2026 Mid-Year 1/14/2026: Mid-Year Preparation - What to expect? (All departments to attend) 1/19-23/2026: Finance sends out budget analysis and meeting schedule to departments 1/29/2026: Departments submit Mid-Year Projections and Enhancements **FY 2026-2027 Proposed Budget** 1/22/2026: FY 2026-2027 Budget Training (All departments to attend) 1/26-29/2026: Finance will send out budget request templates to departments
FEBRUARY, 2026	**FY 2025-2026 Mid-Year** 2/2/2026: Finance department prepares Mid-Year report and analysis. 2/2-3/2026: Finance meets with departments to review Mid-Year
	2/13/2026: Presentation to the City Manager 2/26/2026: Presentation to Finance Commission.
	FY 2026-2027 CIP Budget Preparation: 2/2/2026: Preliminary meeting with Departments/Finance/Public Works.
MARCH, 2026	**FY 2025-2026 Mid-Year:** 3/4/2026: Submit for adoption to City Council
	FY 2026-2027 Operating and CIP Budget: 3/2/2026: Departments submit proposed budget, one-time enhancements, and projections. Public Works submits preliminary CIP Budget and Five-Year Projections. 3/3/2026: Finance review proposed budgets and schedule department meetings. 3/16/2026: (Week) Department and Finance meeting to discuss the proposed budget. 3/16/2026: Finance starts drafting the Operating and CIP budget.
APRIL, 2026	**FY 2026-2027 Budget:** 4/2/2026: (Week) Departments present the proposed Operating budget to ACM/CFO and City Manager. 4/2/2026: Present CIP Budget to ACM/CFO and City Manager. 4/16/2026: Prepare Five-Year Budget projections for General Fund, Review Investment Policy, and revisions from City Manager. 4/23/2026: Present to the Finance Commission the 5-year budget projection and review Investment Policy.
MAY, 2026	**FY 2026-2027 Budget:** 5/14/2026: Submit to Finance Commission Draft FY 2026-2027 operating and CIP budget. Upload and post proposed budget. 5/20/2026: City Council Study Session: All Departments present proposed Operating Budget. 5/18/2026, 5/21/2026, and 5/28/2026: Community Budget Meeting
JUNE, 2026	**FY 2026-2027 Budget:** 6/5/2026: Post Public Hearing for FY 2026-2027 Budget. 6/10/2026: Finance presents final revisions of the FY 2026-2027 Budget at a Joint City Council and Finance Commission meeting. 6/17/2026: Submit the FY 2026-2027 Operating and CIP Budget for adoption. 6/30/2026: Upload adopted budget
	July 1, 2026 - New Fiscal Year 2026-2027 Begins

[34] South Pasadena City Council, Regular Council Meeting on March 4, 2026, Item 15., link: https://d2kbkoa27fdvtw.cloudfront.net/southpasadena/7cb1c876eb0c1dc5fabb393d2ed6b5ed0.pdf visited on 4/18/2026

SECTION II: BUDGET SUMMARIES & OVERVIEW


CITY OF SOUTH PASADENA CALIFORNIA
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List of Full-Time Positions by Department

The following table summarizes authorized full-time equivalent (FTE) positions by department, providing a year-over-year comparison that reflects the City's staffing commitments and any additions, reductions, or reclassifications approved through the budget process.

Full-Time Budgeted Positions

	23/24	24/25	25/26	26/27
City Manager				
City Manager	1	1	1	1
Assistant City Manager / CFO	0	0	1	1
Deputy City Manager	1	1	0	0
Assistant to the City Manager	1	0	1	1
Management Analyst	1	1	0	0
Executive Assistant	0	0	1	1
Administrative Secretary	1	1	0	0
Public Affairs Manager	0	0	1	1
Management Assistant	0	0	1	1
Customer Success Manager*	0	0	0	1
Film Liaison**	0	0	0	1
Total Funded Positions	**5**	**4**	**6**	**8**

* Deputy Community Services Director reclassified.

** Part-Time/Contract Film Liaison upgraded to full-time

City Clerk				
Chief City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Total Funded Positions	**2**	**2**	**2**	**2**

Human Resources				
Human Resources Director*	0	0	0	1
Human Resources Manager & Risk Manager**	1	1	0	0
Risk Manager***	0	0	1	1
Senior Human Resources Analyst	1	1	1	0
Human Resources Analyst	1	1	1	1
Management Aide	0	0	1	1
Total Funded Positions	**3**	**3**	**4**	**4**

* Senior Human Resources Analyst reclassified to Human Resources Director

** Human Resources & Risk Manager reclassified to Risk Manager

*** Currently underfilled with Senior Hunan Resources Analyst

	23/24	24/25	25/26	26/27
Finance Department				
Finance Director	1	1	0	0
Deputy Finance Director/Controller	1	0	0	0
Finance Manager	1	0	0	0
Accounting Manager / Controller	0	1	1	1
Budget and Purchasing Manager	0	1	1	1
Procurement & Contract Administrator	0	0	1	1
Senior Accountant	0	0	1	1
Accountant	2	2	1	1
Management Analyst	2	2	1	1
CIP Analyst	0	0	1	1
Management Assistant	1	1	1	1
Accounting Technician	1	1	1	1
Information Technology & Systems Manager	0	0	1	1
Total Funded Positions	**9**	**9**	**10**	**10**
Police Department				
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Police Lieutenant	1	1	1	1
Police Sergeant	6	6	6	6
Police Corporal	6	6	6	6
Police Officer	21	21	21	21
Management Analyst	1	1	1	1
Police Clerk II	4	4	4	4
Police Services Representative*	1	1	1	1
Police Dispatcher**	9	9	9	8
Parking Control Officer	3	3	3	3
Crime Analyst***	0	0	0	1
Total Funded Positions	**54**	**54**	**54**	**54**

* Police Assistant II retitled as Police Services Representative
** Police Assistant retitled as Police Dispatcher
*** One Police Dispatcher reclassified to Crime Analyst

Fire Department				
Fire Chief	1	1	1	1
Division Chief	2	2	2	2
Fire Prevention Specialist/Inspector	1	1	1	1
Fire Captain	3	3	3	3
Fire Engineer	6	6	6	3
Firefighter/Paramedic	9	9	9	12
Management Assistant	1	1	1	1
Total Funded Positions	**23**	**23**	**23**	**23**

	23/24	24/25	25/26	26/27
Public Works Department				
Administrative/Engineering Division				
Public Works Director	1	1	1	1
Deputy Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Senior Civil Engineer	1	1	1	1
Associate Civil Engineer	1	1	1	1
Civil Engineering Assistant	1	1	1	1
Public Works Assistant	1	1	1	1
Public Works Inspector	2	2	2	1
Sr. Management Analyst	0	0	1	1
Management Analyst	2	2	1	1
Management Assistant	1	1	2	2
Transportation Program Manager	1	1	1	1
CIP Program Manager*	0	0	1	1
CIP Project Manager	0	0	1	1
Operations & Maintenance Division				
Public Works Superintendent	0	0	1	1
Public Works Operations Manager	1	1	1	0
Public Works Supervisor	0	0	0	1
Facilities and Parks Supervisor	1	1	1	0
Parks Supervisor	0	0	0	0
Facilities Maintenance Supervisor	0	0	0	0
Street & Sewer Supervisor	1	1	1	1
Electrician	1	1	1	1
Senior Maintenance Worker	3	3	3	0
Lead Maintenance Worker	0	0	0	3
Building Maintenance Worker	2	2	2	2
Maintenance Worker I/II	6	6	5	2
Environmental & Sustainability Division				
Environmental & Sustainability Manager	1	1	1	1
Management Analyst	1	1	1	1
Water Division				
Water Operations Manager	1	1	1	1
Water Operations Supervisor	1	1	1	1
Senior Water Utility Worker **	1	1	0	1
Senior Water Production/Treatment Operator	1	1	1	1
Water Production/Treatment Operator	2	2	2	2
Water Utility Worker I/II	5	5	5	5
Total Funded Positions	**41**	**41**	**43**	**39**

* Underfilled with CIP Project Manager

** Currently being underfilled with Water Utility Worker II

	23/24	24/25	25/26	26/27
Community Development				
Community Development Director	1	1	1	1
Deputy Community Development Director	1	1	0	0
Planning Manager	1	1	1	1
Senior Management Analyst/Housing	1	1	1	1
Senior Planner	2	2	2	2
Associate Planner	2	2	1	1
Assistant Planner	1	0	1	1
Lead Code Enforcement Officer*	0	0	1	1
Code Enforcement Officer**	0	0	1	1
Administrative Assistant***	1	1	1	1
Permit Technician****	1	1	0	1
Senior Building Inspector****	0	0	0	1
Total Funded Positions	**11**	**10**	**10**	**12**

* Senior Community Improvement Coordinator retitled to Lead Code Enforcement Officer
** Community Improvement Coordinator retitled to Code Enforcement Officer
*** Administrative Secretary retitled to Administrative Assistant
**** Permit Counter Technician retitled to Permit Technician
**** New positions to replace existing Contract

Library				
Library Director	1	1	1	1
Assistant Library Director*	0	0	0	1
Library Manager**	2	2	2	1
Senior Librarian****	0	0	0	4
Librarian	4	4	4	1
Library Technical Assistant	1	1	1	1
Library Clerk II	1	1	1	1
Administrative Assistant***	1	1	1	1
Total Funded Positions	**10**	**10**	**10**	**11**

* Library Manager reclassified to Assistant Library Director
** Support Services Manager retitled to Library Manager
*** Administrative Secretary retitled to Administrative Assistant
**** Added 1 FT Librarian - Offset by reduction of part-time staff

	23/24	24/25	25/26	26/27
Community Services				
Community Services Director	1	1	1	1
Deputy Community Services Director*	1	1	1	0
Senior Management Analyst **	0	0	0	1
Community Services Supervisor ***	0	0	0	2
Management Analyst	1	1	1	1
Management Assistant	1	1	1	1
Management Aide	0	0	0	1
Senior Services Supervisor	1	1	1	0
Youth Services Supervisor	1	1	1	0
Community Services Coordinator****	0	0	0	1
Program Specialist	1	1	1	0
Transportation Driver	2	2	2	2
Public Works Manager*****	0	0	0	1
Public Works Supervisor (Parks)******	0	0	0	1
Lead Maintenance Worker*******	0	0	0	1
Maintenance Worker********	0	0	0	1
Total Funded Positions	**9**	**9**	**9**	**14**

* Reclassified to Customer Success Manager

** Senior Community Services Supervisor reclassified to Senior Management Analyst

*** Senior Services Supervisor and Youth Services Supervisor reclassified to Community Services Supervisor

**** Program Specialist reclassified to Community Services Coordinator

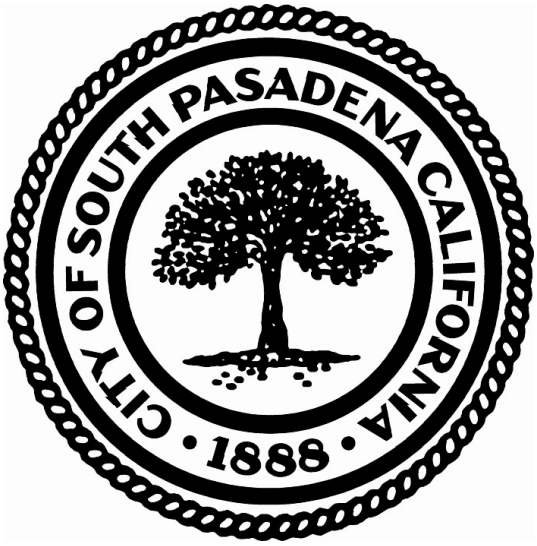
*****Position transferred to Community Services Department

******Position transferred to Community Services Department

********Position transferred to Community Services Department

Total Full-Time Budgeted/Funded Positions	**167**	**165**	**171**	**177**

Note: The FY 2025-26 total has been updated to reflect 171 FTEs. The variance from last year's report is attributable to two (2) positions that were placed on "hold/freeze" and should not have been included in last year's FTE Summary Schedule. The affected positions are the Lieutenant and Senior Water Production/Treatment Operator classifications.


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Fund Balances

By definition of the GFOA, "in the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP)."[35]

General Funds

Fund #	Fund Name	Fund Balance FY 25-26 *	Revenue	Transfers in	Transfers Out	Expenditure	Ending Fund Balance FY 26-27
General Funds							
101	General Fund	18,976,646	45,214,402	240,000	4,443,267	44,779,984	15,207,798
103	Insurance Fund*	(4,372,159)	5,640,306	2,588,549	-	6,005,855	(2,149,159)
104	Street Improvements Program**	(942,094)	-	-	-	-	(942,094)
105	Facilities & Equip. Cap. Fund	26,404	1,128,400	775,000	-	1,540,494	389,310
106	Technology Surcharge Fund	21,457	61,500	-	-	-	82,957
107	Programs and Projects***	(314,877)	-	-	-	-	(314,877)
108	SR 110 General Fund Reserve	212,376	-	-	-	190,256	22,120
116	Special Projects Fund	255,137	-	650,000	-	913,735	(8,598)
120	Vehicle Replacement Fund	-	339,204	450,000	-	270,000	519,204
Total General Fund		**13,862,890**	**52,383,812**	**4,703,549**	**4,443,267**	**53,700,324**	**12,806,661**

*The fund balance for the Self Insurance Fund (103) includes actuarially determined future claims loss liability for General Liability and Worker's Compensation at the expected net present value (i.e. 50% confidence level). Therefore, a fund balance of $0.00 indicates that the SIF is fully funded at the 50% confidence le

** Staff will complete full analysis of prior year revenue and expenditure at fiscal year end

*** April 15, 2026 City Council approved transfer to resolve negative fund balance

[35] Government Finance Officers Association (GFOA), "Fund Balance Guidelines for the General Fund." Link: https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund#:~:text=In%20the%20context%20of%20financial,is%20termed%20unrestricted%20fund%20balance . Visited on 4/18/2026

Special Revenue Funds

Fund #	Fund Name	Fund Balance FY 25-26 *	Revenue	Transfers in	Transfers Out	Expenditure	Ending Fund Balance FY 26-27
Special Revenue Funds							
205	Local Transit Return "A"	1,598,329	727,835	-	-	1,351,723	974,441
207	Local Transit Return "C"	3,585,826	624,786	-	-	931,372	3,279,241
208	TEA/Metro (STPL)	825	-	-	-	-	825
209	Carlyle Library Bequest	2,865,392	-	-	-	-	2,865,392
214	Rogan HR5294 Grant	(1,362,874)	9,300,000	-	-	7,937,126	-
215	Street Light & Landscape	224,817	902,000	833,267	-	1,735,113	224,971
217	Public, Education, Govt. Fund	228,390	-	-	-	-	228,390
218	Clean Air Act (AB2766 Subvent)	104,887	-	-	-	-	104,887
220	Business Improvement Tax	14,423	78,000	-	-	82,000	10,423
223	Gold Line Mitigations Fund	68,547	-	-	-	-	68,547
226	Mission Meridian Public Garage****	(7,400)	-	-	-	-	(7,400)
227	Successor Agency to the CRA	16,377	-	-	-	-	16,377
228	Housing Authority	166,608	17,499	-	-	153,143	30,964
230	State Gas Tax	36,906	794,211	-	-	1,329,495	(498,378)
232	County Park Bond	(22,957)	-	-	-	-	(22,957)
233	Measure R	658,599	440,379	-	-	792,851	306,127
234	LACMTA Measure M MAT	(1,091,232)	5,758,000	-	-	4,666,768	-
236	Measure M	1,388,517	506,158	-	-	442,851	1,451,824
237	Road Maint & Rehab. Acct (SB1)	2,971,070	800,912	-	-	450,000	3,321,982
238	MSRC Grant Fund	39,225	128,775	-	-	168,000	-
239	Measure W	76,262	276,622	-	-	352,720	164
240	Measure M MSP	(572,624)	2,797,624	-	-	400,000	1,825,000
241	Measure H	9,298	25,830	-	-	-	35,128
243	Measure R MIP	900,000	8,000,000	-	-	8,500,000	400,000
244	Reimbursable Grant Fund	-	25,000	-	-	1,031,000	(1,006,000)
250	MWD	500,000	-	-	-	-	500,000
251	Measure A Grant	(550,000)	550,000	-	-	-	-
252	Proposition 68 Grant	(193,992)	193,992	-	-	-	-
255	Capital Growth	831,875	45,478	-	-	-	877,353
260	CDBG	221,870	341,000	-	-	115,000	447,870
267	Opioid Settlement Fund	51,268	-	-	-	-	51,268
269	OTS Grant	7	65,000	-	-	65,000	7
270	Asset Forfeiture	348,877	-	-	-	70,000	278,877
272	Police Grants - State	480,062	100,000	-	-	73,010	507,052
274	Homeland Security Grant	-	126,220	-	-	126,220	-
275	Park Impact Fees	277,503	154,000	-	-	150,000	281,503
277	HSIP Grant	(462,327)	895,000	-	-	432,673	-
296	Public Art	3,210	-	-	-	-	3,210
297	SR 710 Local Fund		354,000			354,000	-
327	2000 Tax Allocation Bonds Fund	675,042	-	-	-	-	675,042
927	Redev. Obligations Trust Funds	187,054	-	-	-	-	187,054
Total Special Revenue Funds		**14,267,660**	**34,028,321**	**833,267**	**-**	**31,710,064**	**17,419,184**

**** Staff considering contract with Metro to operate the garage

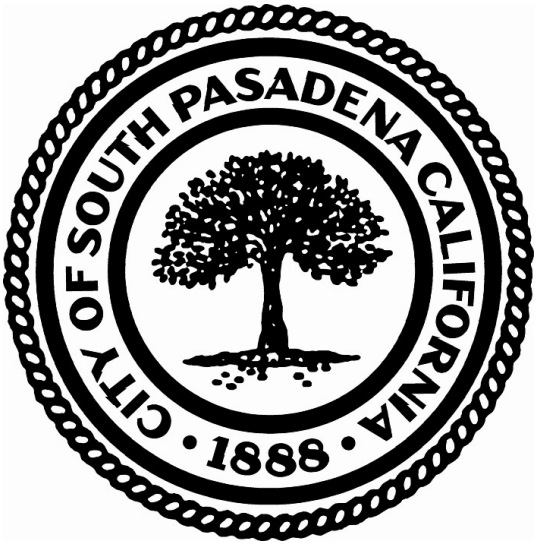
Enterprise Funds

Fund #	Fund Name	Fund Balance FY 25-26 *	Revenue	Transfers in	Transfers Out	Expenditure	Ending Fund Balance FY 26-27
Enterprise Funds							
210	Sewer Fund	7,305,414	2,390,724	-	425,808	3,898,387	5,371,943
295	Arroyo Seco	2,610,979	2,073,215	-	1,000,000	1,553,335	2,130,859
500	Water	20,696,242	14,354,752	-	3,622,805	11,241,060	20,187,129
503	Water Efficiency Fund	371,103	160,000	-	-	380,600	150,503
505	2016 Water Revenue Bonds Fund*****	(30,629,981)	-	2,476,050	-	2,476,050	(30,629,981)
506	SRF Loan - Water	(504,707)	-	532,531	-	532,531	(504,707)
510	Water & Sewer Impact Fee Fund*****	2,276,938	-	-	-	-	2,276,938
550	Public Financing Authority	(3,185,848)	-	520,676	-	520,676	(3,185,848)
Total Enterprise Funds		**(1,059,860)**	**18,978,691**	**3,529,256**	**5,048,613**	**20,602,638**	**(4,203,164)**

***** Reflects outstanding debt service

Capital Project Funds

Fund #	Fund Name	Fund Balance FY 25-26 *	Revenue	Transfers in	Transfers Out	Expenditure	Ending Fund Balance FY 26-27
Capital Project Funds							
310	Sewer Capital Projects Fund	559,026	-	425,808	-	425,808	559,026
400	Capital Improvement Program	(1)	-	-	-	-	(1)
Total Capital Funds		**559,025**	**-**	**425,808**	**-**	**425,808**	**559,025**


CITY OF SOUTH PASADENA CALIFORNIA
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Summary of Revenues and Expenditures

(By Fund)

General Funds

General Fund - Fund 101				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	39,104,810	43,922,039	45,048,924	45,454,402
Expenditure	40,931,694	41,255,082	45,237,855	48,153,942

Street Improvement Program - Fund 104				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	411,993	118,651	2,476,557	-
Expenditure	1,342,435	957,897	1,743,516	-

Technogy Surcharge - Fund 106				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	23,141	18,087	22,000	61,500
Expenditure	-	-	98,000	-

SR 110 General Fund Reserve - Fund 108				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	9,503	-	-
Expenditure	5,362	136,356	46,931	190,256

Special Project Fund - Fund 116				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	3,328,380	1,567,964	257,936	650,000
Expenditure	-	2,143,084	2,330,847	913,735

Internal Service Funds

Self Insurance Fund - Fund 103				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	3,365,017	3,915,468	4,701,368	8,228,855
Expenditure	5,347,764	5,831,463	5,088,861	6,005,855

Facilities and Equipment Replacement Fund - Fund 105				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	184,937	190,265	274,702	1,903,400
Expenditure	472,971	1,732,909	1,818,350	1,540,494

Vehicle Rplacement Fund - Fund 120				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	-	789,204
Expenditure	-	-	-	270,000

Special Revenue Funds

Rogan HR 5394 Fund - Fund 214				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	123,654	63,559	-	9,300,000
Expenditure	82,798	1,083,735	397,655	7,937,126

Street Lights and Landscape Fund - Fund 215				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	1,337,831	1,681,429	1,756,402	1,735,267
Expenditure	1,455,246	1,527,800	1,685,212	1,735,113

Business Improvement Tax - Fund 220				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	154,446	88,718	82,000	78,000
Expenditure	118,000	83,000	82,000	82,000

Housing Authority - Fund 228				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	106,604	62,823	16,627	17,499
Expenditure	28,087	42,146	138,255	153,143

Gas Tax - Fund 230				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	754,385	771,003	987,610	794,211
Expenditure	942,879	1,006,541	1,388,967	1,288,537

Measure R Local - Fund 233				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	478,506	560,960	912,600	440,379
Expenditure	283,285	237,993	1,407,454	792,851

Measure M-MAT - Fund 234				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	-	5,758,000
Expenditure	-	912,600	298,632	4,666,768

Clean Air Act - Fund 218				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	30,278	42,089	-	-
Expenditure	-	-	130,000	-

Business Improvement Tax - Fund 220				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	154,446	88,718	82,000	78,000
Expenditure	118,000	83,000	82,000	82,000

Special Funds, continued

Mission Meridian Public Garage - Fund 226				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	376,827	9,314	-	-
Expenditure	6,729	1,714	5,000	-

Housing Authority - Fund 228				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	106,604	62,823	16,627	17,499
Expenditure	28,087	42,146	138,255	153,143

Gas Tax - Fund 230				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	754,385	771,003	987,610	794,211
Expenditure	942,879	1,006,541	1,388,967	1,288,537

Gas Tax - Fund 232				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	289,985	32,241	9,725	-
Expenditure	56,510	31,665	9,725	-

Measure R Local - Fund 233				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	478,506	560,960	912,600	440,379
Expenditure	283,285	237,993	1,407,454	792,851

Measure M-MAT - Fund 234				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	-	5,758,000
Expenditure	-	912,600	298,632	4,666,768

Measure M - Fund 236				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	542,999	647,187	508,906	506,158
Expenditure	241,021	483,336	1,548,501	292,851

RMRA Fund - Fund 237				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	737,171	822,910	729,850	800,912
Expenditure	-	585,093	624,645	450,000

MSRC Grant Fund - Fund 238				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	157,536	212,617	128,775
Expenditure	149,389	244,225	269,209	168,000

Measue W - Fund 239				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	264,016	6,635	285,213	276,622
Expenditure	351,216	236,651	587,937	352,720

Special Funds, continued

Measue M - MSP - Fund 240				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	200,000	2,797,624
Expenditure	-	372,624	572,624	400,000

Measure H - Fund 241				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	74,270	49,721	25,830	25,830
Expenditure	-	66,253	-	-

Measue R-MIP - Fund 243				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	2,000,000	8,000,000
Expenditure	-	600,000	2,600,000	8,500,000

Reimbursable Grant - Fund 244				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	550,896	1,056,000
Expenditure	-	-	550,869	1,031,000

BTA Grant - Fund 248				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	416,948	-	-	-
Expenditure	-	-	-	-

Measure A Grant - Fund 251				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	-	550,000
Expenditure	-	550,000	550,000	-

Prop 68 Grant - Fund 252				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	-	-	193,992
Expenditure	-	193,992	-	-

Affordable Housing Trust Fund - Fund 254				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	6,960,014	-	-
Expenditure	-	357,723	-	-

Capital Growth - Fund 255				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	74,403	75,611	62,877	45,478
Expenditure	6,635	8,757	6,006	-

CDBG Fund - Fund 260				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	16,407	42,433	243,674	341,000
Expenditure	60,537	470,807	329,948	115,000

Special Funds, continued

Opioid Settlement Fund - Fund 267				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	2,867	48,400	-
Expenditure	-	-	-	-

OTS Grant - Fund 269				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	-	30,186	65,000	65,000
Expenditure	-	30,179	65,000	65,000

Asset Forfeiture - Fund 270				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	310,344	21,840	-	-
Expenditure	19,022	-	61,200	70,000

Police State COPS Grant - Fund 272				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	776,251	222,502	100,000	100,000
Expenditure	172,714	906,679	100,000	73,010

Homeland Security Grant - Fund 274				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	146,602	44,369	161,118	126,220
Expenditure	44,600	-	161,118	126,220

Park Impact Fees - Fund 275				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	248,198	219,005	209,757	154,000
Expenditure	18,686	1,324,078	546,799	150,000

HSIP Grant - Fund 277				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	76,573	810	-	895,000
Expenditure	7,594	227,452	234,875	432,673

Public Art - Fund 296				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	3,114	96	-	-
Expenditure	-	-	9,500	-

SR-710 LATIP - Fund 297				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	-	-	-	-
Expenditure	-	-	323,000	354,000

Enterprise Funds

Sewer Fund - Fund 210				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Revenue	3,373,692	2,736,382	2,102,000	2,390,724
Expenditure	1,803,485	3,019,415	3,832,335	4,009,078

Arroyo Seco Golf Course - Fund 295				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	1,935,297	2,055,212	1,964,500	2,073,215
Expenditure	1,467,113	2,431,156	2,616,952	2,553,335

Sewer Capital Projects - Fund 310				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	425,808	1,324,343	425,808	425,808
Expenditure	158,219	287,680	421,808	425,808

Water Fund - Fund 500				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	13,487,422	14,655,648	13,138,175	14,354,752
Expenditure	11,559,490	15,683,627	21,756,303	14,863,864

Water Efficency Fund - Fund 503				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	202,092	203,135	160,000	160,000
Expenditure	276,057	557,824	355,850	354,394

2016 Water Revenue Bonds Fund - Fund 505				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	2,485,468	2,484,526	2,509,550	2,476,050
Expenditure	1,459,987	1,425,987	2,509,550	2,476,050

SRF Water Loan - Fund 506				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	-	532,532	532,531	532,531
Expenditure	191,052	185,222	532,531	532,531

Public Financing Authority - Fund 550				
	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
Revenue	524,715	520,630	531,276	520,676
Expenditure	76,425	66,179	531,276	520,676

Summary Schedule of Revenues and Expenditures

Summary Schedule of Revenues

General Fund

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
General Fund				
101 - General Fund	39,104,810	43,922,039	45,048,924	45,454,402
103 - Insurance Fund	3,365,017	3,915,468	4,701,368	8,228,855
104 - Street Improvement Program	411,993	118,651	2,476,557	-
105 - Facilities & Equip. Cap. Fund	184,937	190,265	274,702	1,903,400
106 - Technology Surcharge Fund	23,141	18,087	22,000	61,500
108 - SR 110 General Fund Reserve	-	9,503	-	-
116 - Special Projects Fund	3,328,380	1,567,964	257,936	650,000
120 - Vehicle Replacement Fund	-	-	-	789,204
121 - Tree Replacement	-	122,036	-	-
Total General Fund	**46,418,278**	**49,864,013**	**52,781,488**	**57,087,361**

Special Revenue Funds

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Special Revenue Funds				
205 - Local Transit Return "A"	820,816	784,434	729,322	727,835
206 - SLFRF Fund	3,593,432	1,441,864	-	-
207 - Local Transit Return "C"	630,457	730,559	891,243	624,786
208 - TEA/Metro (STPL)	-	825	-	-
209 - Carlyle Library Bequest	2,674,036	191,356	-	-
213 - SB2 Planning Grant Fund	157,946	2,054	-	-
214 - Rogan HR5294 Grant	123,654	63,559	-	9,300,000
215 - Street Light & Landscape	1,337,831	1,681,429	1,756,402	1,735,267
217 - Public, Education, Gov't. Fund	9,765	8,349	11,433	-
218 - Clean Air Act (AB2766 Subvent)	30,278	42,089	-	-
220 - Business Improvement Tax	154,446	88,718	82,000	78,000
223 - Gold Line Mitigations Fund	1,242	2,009	1,139	-
226 - Mission Meridian Public Garage	376,827	9,314	-	-
227 - Successor Agency to the CRA	17,261	19,265	-	-
228 - Housing Authority	106,604	62,823	16,627	17,499
230 - State Gas Tax	754,385	771,003	987,610	794,211
232 - County Park Bond	289,985	32,241	9,725	-
233 - Measure R	478,506	560,960	912,600	440,379
234 - LACMTA Measure M MAT	-	-	-	5,758,000
236 - Measure M	542,999	647,187	508,906	506,158
237 - Road Maint & Rehab. Acct (SB1)	737,171	822,910	729,850	800,912
238 - MSRC Grant Fund	-	157,536	212,617	128,775
239 - Measure W	264,016	6,635	285,213	276,622
240 - Measure M MSP	-	-	200,000	2,797,624
241 - Measure H	74,270	49,721	25,830	25,830
242 - Prop C Exchange Funds	380,789	-	-	-
243 - Measure R MSP	-	-	2,000,000	8,000,000
244 - Reimbursable Grant Fund	-	-	550,896	1,056,000
245 - Bike & Pedestrian Paths (TDA)	34,827	-	-	-
251 - Measure A Grant	-	-	-	550,000
252 - Proposition 68 Grant	-	-	-	193,992
254 -Affordable Housing Trust Fund	-	6,960,014	-	-
255 - Capital Growth	74,403	75,611	62,877	45,478
260 - CDBG	16,407	42,433	243,674	341,000
267 - Opioid Settlement Fund	-	2,867	48,400	-
269 - OTS Grant	-	30,186	65,000	65,000
270 - Asset Forfeiture	310,344	21,840	-	-
272 - Police Grants - State	776,251	222,502	100,000	100,000
273 - Police Subventions - CLEEP	-	-	-	-
274 - Homeland Security Grant	146,602	44,369	161,118	126,220
275 - Park Impact Fees	248,198	219,005	209,757	154,000
276 - Historic Preservaton Grant	-	0	-	-
277 - HSIP Grant	76,573	810	-	895,000
278 - Housing Element Grant	15,000	-	-	-
296 - Public Art	3,114	96	-	-
327 - 2000 Tax Allocation Bonds Fund	-	175	-	-
927 - Redev. Oblig. Retirement Fund	178,706	96,390	-	-
Total Special Revenue Funds	**15,437,139**	**15,893,137**	**10,802,240**	**35,538,588**

Enterprise Funds

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Enterprise Funds				
210 - Sewer	3,373,692	2,736,382	2,102,000	2,390,724
295 - Arroyo Seco Golf Course	1,935,297	2,055,212	1,964,500	2,073,215
500 - Water	13,487,422	14,655,648	13,138,175	14,354,752
503 - Water Efficiency Fund	202,092	203,135	160,000	160,000
505 - 2016 Water Revenue Bonds Fund	9,668	9,101	-	-
510 - Water & Sewer Impact Fee Fund	556,922	128,831	500,000	-
550 - Public Financing Authority	1,740	354	-	-
Total Enterprise Funds	**19,566,832**	**19,788,664**	**17,864,675**	**18,978,691**

Capital Projects Funds

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Capital Project Funds				
400 - Capital Improvement Program	85,752	-	-	-
Total Capital Project Funds	**85,752**	**-**	**-**	**-**

Summary Schedule of Expenditures

General Funds

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
General Fund				
101 - General Fund	35,517,430	38,947,221	44,391,515	44,779,984
103 - Insurance Fund	5,347,764	5,831,463	5,088,861	6,005,855
105 - Facilities & Equip. Cap. Fund	416,388	368,884	171,116	1,017,000
106 - Technology Surcharge Fund	-	-	98,000	-
116 - Special Projects Fund	-	604,401	1,239,575	-
120 - Vehicle Replacement Fund	-	-	-	270,000
Total General Fund	**41,281,582**	**45,751,969**	**50,989,067**	**52,072,839**

Special Revenue Funds

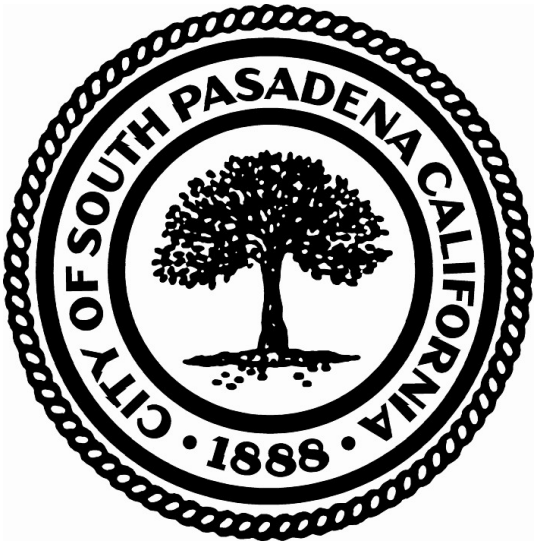
Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Special Revenue Funds				
205 - Local Transit Return "A"	1,051,079	637,269	1,020,959	1,092,529
206 - SLFRF Fund	201,458	70,000	-	-
207 - Local Transit Return "C"	21,963	-	120,000	404,402
215 - Street Light & Landscape	1,455,246	1,527,800	1,685,212	1,735,113
218 - Clean Air Act (AB2766 Subvent)	-	-	130,000	-
220 - Business Improvement Tax	118,000	83,000	82,000	82,000
226 - Mission Meridian Public Garage	6,729	1,714	5,000	-
227 - Successor Agency to the CRA	25,428	11,263	-	-
228 - Housing Authority	6,555	12,146	138,255	153,143
230 - State Gas Tax	942,879	806,541	1,388,967	1,329,495
232 - County Park Bond	56,510	31,665	9,725	-
233 - Measure R	249,226	54,383	182,454	192,851
236 - Measure M	241,021	230,085	232,454	292,851
238 - MSRC Grant Fund	-	-	124,984	68,000
239 - Measure W	351,216	236,651	587,937	352,720
241 - Measure H	-	66,253	-	-
244 - Reimbursable Grant Fund	-	-	550,869	1,031,000
249 - Open Streets Grant	9,990	-	-	-
251 - Measure A Grant	-	550,000	550,000	-
252 - Proposition 68 Grant	-	193,992	-	-
254 - Affordable Housing Trust Fund	-	357,723	-	-
255 - Capital Growth	6,635	8,757	6,006	-
260 - CDBG	60,537	470,807	329,948	115,000
269 - OTS Grant	-	30,179	65,000	65,000
270 - Asset Forfeiture	19,022	-	61,200	70,000
272 - Police Grants - State	172,714	906,679	100,000	73,010
274 - Homeland Security Grant	44,600	-	161,118	126,220
296 - Public Art	-	-	9,500	-
Total Special Revenue Funds	**5,040,808**	**6,286,907**	**7,541,588**	**7,183,333**

Enterprise Funds

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Enterprise Funds				
210 - Sewer	1,333,770	1,235,072	1,974,182	2,833,387
295 - Arroyo Seco Golf Course	1,466,238	1,566,013	1,688,723	1,553,335
500 - Water	8,560,715	9,395,394	10,837,276	9,426,060
503 - Water Efficiency Fund	239,894	257,824	283,017	380,600
505 - 2016 Water Revenue Bonds Fund	1,459,987	1,425,987	2,509,550	2,476,050
506 - SRF Loan - Water	191,052	185,222	532,531	532,531
550 - Public Financing Authority	76,425	66,179	531,276	520,676
Total Enterprise Funds	**13,328,081**	**14,131,692**	**18,356,554**	**17,722,638**

Capital Project Funds

Fund - Fund Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
Capital Project Funds				
310 - Sewer Capital Projects Fund	158,219	287,680	421,808	425,808
400 - Capital Improvement Program	2,546,190	3,564,542	26,499,290	-
Total Capital Project Funds	**2,704,409**	**3,852,222**	**26,921,099**	**425,808**


CITY OF SOUTH PASADENA CALIFORNIA
1888

Transfer Schedule

Transfer Breakdown

Fund	Fund Description	Transfer In	Transfer Out
101	General Fund	240,000	4,693,267
103	Self Insurance Fund	2,588,549	-
105	Facilities and Maintenance	775,000	-
116	Special Projects	900,000	-
120	Vehicle Replacement	450,000	-
210	Sewer	-	425,808
215	Streets Light & Landscape	833,267	-
295	Arroyo Seco Golf Course	-	1,000,000
310	Sewer Captial Project Fund	425,808	-
500	Water	-	3,622,805
505	Water Revenue Bond	2,476,050	-
506	SRF Loan - Water	532,531	-
550	Public Financing Authority	520,676	-
	Total	**9,741,880**	**9,741,880**

General Fund (101) Details

Transfer in includes:

- $240,000 from fund Arroyo Seco Gold Course (295) to offset one-time enhancements

Transfer out includes:

- $2,135,000 to the Self Insurance Fund (103) department's contribution to the coverage of insurance and liability.
- $575,000 to the Facilities and Maintenance Fund (105) to establish reserves.
- $250,000 for the Vehicle Replacement fund (120) to establish reserves.
- $833,267 to support fund Street Lights and Landscape (215) to cover deficit.
- $900,000 to support the Special Project Fund (116) for CIP.
- **TOTAL: $ 4,693,267**

Self-Insurance Fund (103) Details

Transfer in breakdown:

- $2,135,000 from fund the General Fund (101) by departments with personnel to cover insurance and liability.
- $453,549 contribution of departments from the General Fund and one-time contribution from fund Arroyo Seco Golf Course (295) and Water (500).
- **TOTAL: $2,588,549**

FACILITIES AND MAINTENANCE FUND (105)

Transfer in breakdown:

- $200,000 from the Arroyo Seco Golf Course fund (295) to establish reserves.
- $575,000 from the General Fund (101) to establish reserves.
- **TOTAL: $775,000**

SPECIAL PROJECT FUND (116)

Transfer in breakdown:

- $400,000 from the General Fund (101) for the Construction of Level 3 EV Chargers at the Police Department.
- $250,000 from the General Fund (101) for the preparation of the Citywide Mobility Plan.
- $250,000 from the General Fund (101) for the preparation of the Urban Forest Management Plan
- **TOTAL: $900,000**

VEHICLE REPLACEMENT FUND (120)

Transfer in breakdown:

- $200,000 from the Arroyo Seco Golf Course fund (295) to establish reserves
- $250,000 from the General Fund (101) to establish reserves
- **TOTAL: $450,000**

SEWER (210)

Transfer out breakdown:

- $425,808 to Sewer Capital Projects fund (310) to cover debt services.

STREETS LIGHT & LANDSCAPE (215)

Transfer in breakdown:

- $833,267 subside from the General Fund (101) to cover deficit.

ARROYO SECO GOLD COURSE (295)

Transfer out breakdown:

- $1,000,000 transfer to General Fund (101) to cover enhancements, the Self-Insurance Fund (103) to cover the one-time contribution, the Facilities and Maintenance Funds (105) to establish reserves, and the Vehicle Replacement fund (120) to establish reserves.

SEWER CAPITAL PROJECTS / BOND (310)

Transfer in breakdown:

- $425,808 from the Sewer Fund (210) to cover debt services.

WATER FUND (500)

Transfer out breakdown:

- $3,622,805 to cover Water to debt services funds Water Revenue Fund (505), SRF Loan (506), and Public Financing Authority (550).

WATER REVENUE FUND (505)

Transfer in breakdown:

- $2,476,050 from Water fund (500) to cover debt services, which includes principal, interest, and amortization.

SRF LOAN (506)

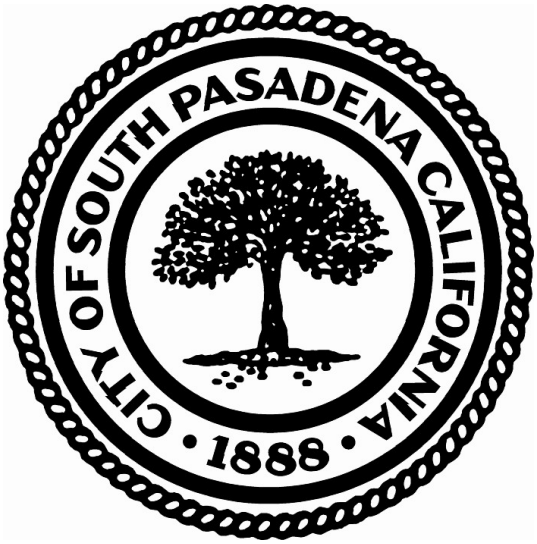
Transfer in breakdown:

- $532,531 from Water fund (500) to cover debt services, which includes principal, interest, and amortization.

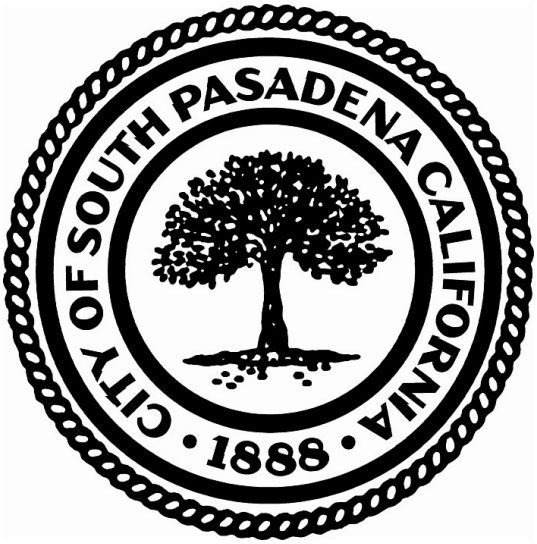
PUBLIC FINANCING AUTHORITY (550)

Transfer in breakdown:

- $520,676 from Water fund (500) to cover debt services, which includes principal and interest.


CITY OF SOUTH PASADENA CALIFORNIA
1888

SECTION III: GENERAL FUND (101)


CITY OF SOUTH PASADENA CALIFORNIA
1888

General Fund (101)

Overview

The General Fund is the primary operating fund of the City. The General Fund accounts for all financial resources except those required to be accounted for in another fund. That is, it is assumed that all of the City's activities are reported in the General Fund unless there is a compelling reason to report an activity in some other fund type. Generally Accepted Accounting Principles (GAAP) prescribe that a government report only one general fund. There are at least three compelling reasons to account for a particular activity in some type of fund other than the General Fund:

- GAAP Requirements. In certain instances, GAAP requires the use of another fund type. Examples of such requirements are found in reporting for resources that are required to be held in trust for employee pension plans, other post-employment benefit plans, or other employee benefit plans. The City does not have such plans.

- Legal Requirements. There may be legal requirements that a certain fund type be used to account for a given activity. Most special revenue sources that are legally restricted to expenditure for specified purposes (Capital Growth Fund, grants, local return of Proposition A and C, CDBG, Gas Taxes, etc.) fall into this accounting category.

- Financial Administration. The demands of sound financial administration may require the use of a fund other than the General Fund. For example, the City has found it appropriate to account for the Parking and Business Improvement Tax, and Mission Meridian Public Garage in this manner.

SUMMARY TABLES

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Assessments	406,634	418,285	428,200	442,950
Charges for Current Services	4,197,218	4,360,405	4,717,868	4,065,398
Fines, Forfeitures & Penalties	83,632	79,703	63,350	533,450
Intergovernmental	4,069,472	4,450,154	4,817,619	4,882,250
Licenses & Permits	1,000,581	1,267,376	1,026,802	1,106,592
Other Revenue	(3,715,926)	816,938	1,807,573	1,689,861
Other Taxes	1,748,571	1,871,356	1,943,598	2,028,237
Property Taxes	15,814,847	16,664,188	17,377,356	18,250,000
Sales Taxes	5,660,649	5,890,608	5,562,209	6,153,100
Use of Money & Property	2,160,751	2,133,243	1,148,690	1,305,464
Utility Users Taxes	4,048,652	4,537,855	4,544,810	4,757,100
Interfund Transfers	3,616,394	1,431,928	1,610,849	240,000
101 Total	**39,091,473**	**43,922,039**	**45,048,924**	**45,454,402**

REVENUE DETAIL

Property Taxes

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4000-000	Property Tax - Current Secured	14,622,686	15,517,448	16,155,734	17,150,000
101-0000-0000-4010-000	Property Tax - Unsecured	496,405	535,482	506,939	500,000
101-0000-0000-4015-000	Property Tax - Residual SA	213,462	174,895	250,000	250,000
101-0000-0000-4020-000	Property Tax - Prior Years	(61,361)	(55,156)	-	-
101-0000-0000-4030-000	Property Tax - Int & Pen	50,964	60,790	52,647	50,000
101-0000-0000-4040-000	Highway Rental	96,205	81,536	88,436	-
101-0000-0000-4050-000	Homeowners Exemption	56,881	57,150	48,600	50,000
101-0000-0000-4060-000	Supplemental - Sec/Unsec	339,606	292,043	275,000	250,000
	TOTAL	**15,814,847**	**16,664,188**	**17,377,356**	**18,250,000**

Assessments

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4150-000	Library Special Tax	406,634	418,285	428,200	-
101-8010-0000-4150-000	Library Special Tax	-	-	-	442,950
	TOTAL	**406,634**	**418,285**	**428,200**	**442,950**

Sales Taxes

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4200-000	Sales & Use Tax	2,696,964	2,785,708	2,615,793	2,889,100
101-0000-0000-4200-002	Sales Tax - Measure A	2,963,684	3,104,900	2,946,416	3,264,000
	TOTAL	**5,660,649**	**5,890,608**	**5,562,209**	**6,153,100**

Other Taxes

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4201-000	PSAF - Prop 172 Sales Tax	379,747	373,303	374,484	381,737
101-0000-0000-4210-001	Franchise - Refuse	657,748	816,745	838,456	873,600
101-0000-0000-4210-002	Franchise - Cable TV	196,482	177,903	212,963	221,500
101-0000-0000-4210-003	Franchise - Electric	225,118	220,167	235,842	244,400
101-0000-0000-4210-004	Franchise - Gas	99,513	59,074	62,934	75,000
101-0000-0000-4220-000	Real Property Transfer	189,965	224,164	218,919	232,000
	TOTAL	**1,748,571**	**1,871,356**	**1,943,598**	**2,028,237**

Utility Users Taxes

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4230-001	Utility Tax - Water	812,901	855,545	839,313	875,000
101-0000-0000-4230-002	Utility Tax - Electric	2,040,150	2,376,181	2,474,576	2,573,600
101-0000-0000-4230-003	Utility Tax - Gas	532,022	676,504	553,021	575,100
101-0000-0000-4230-004	Utility Tax - Telephone	412,128	398,206	405,365	450,000
101-0000-0000-4230-006	Utility Tax - Cable	251,451	231,419	272,535	283,400
	TOTAL	**4,048,652**	**4,537,855**	**4,544,810**	**4,757,100**

Revenue Detail (continued)

Licenses & Permits

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4400-000	Business License	551,511	547,679	600,000	600,000
101-0000-0000-4405-000	Business License SB1186 Fee	13,812	13,021	12,370	12,500
101-0000-0000-4420-000	Bus Lic Penalties & Trans	39,915	39,782	39,432	35,000
101-0000-0000-4440-000	Tobacco Retail Permit	120	240	450	-
101-0000-0000-4445-000	Filming Permits	53,759	390,753	70,000	-
101-0000-0000-4460-000	Parking Permits	277,122	216,669	252,000	-
101-0000-0000-4465-001	Fire Permits	12,879	4,828	15,000	-
101-0000-0000-4470-001	Grading Permits	-	-	300	-
101-0000-0000-4470-002	Street / Curb Permits	49,707	53,439	35,000	-
101-0000-0000-4470-004	Street Closure/BlockParty Perm	1,172	673	1,500	-
101-0000-0000-4480-000	FOG Wastewater Permit	584	292	750	-
101-2010-0000-4445-000	Filming Permits	-	-	-	125,000
101-4010-0000-4460-000	Parking Permits	-	-	-	282,000
101-5010-0000-4465-001	Fire Permits	-	-	-	15,000
101-6010-0000-4470-001	Grading Permits	-	-	-	300
101-6010-0000-4470-002	Street / Curb Permits	-	-	-	35,000
101-6010-0000-4470-004	Street Closure Permits	-	-	-	1,500
101-7010-0000-4480-000	FOG Wastewater Permit	-	-	-	292
	TOTAL	**1,000,581**	**1,267,376**	**1,026,802**	**1,106,592**

Fines, Forfeitures & Penalties

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4600-000	Vehicle Code Fines	33,603	37,578	21,900	-
101-0000-0000-4610-000	Parking Citations	39,109	35,528	38,000	-
101-0000-0000-4620-000	Other Court Fines	10,920	6,597	3,450	-
101-4010-0000-4600-000	Vehicle Code Fines	-	-	-	30,000
101-4010-0000-4610-000	Parking Citations	-	-	-	500,000
101-4010-0000-4620-000	Other Court Fines	-	-	-	3,450
	TOTAL	**83,632**	**79,703**	**63,350**	**533,450**

Use of Money & Property

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-4800-000	Interest Income	1,020,157	371,325	658,965	750,000
101-0000-0000-4802-000	Gain / Loss on Investments	(49,872)	93,657	-	-
101-0000-0000-4805-000	Unrealized Gain / Loss	658,322	1,101,517	-	-
101-0000-0000-4815-000	Chamber Farmers Mkt Cap Impr	9,078	8,638	8,000	-
101-0000-0000-4820-000	Rental - Stables	167,492	185,509	183,000	-
101-0000-0000-4820-001	Rental - Stables - CIP Rsv	76,767	85,025	83,000	-
101-0000-0000-4825-000	Rental - Tennis	45,392	45,392	50,496	-
101-0000-0000-4830-001	Rental - Cellular Site	96,081	94,046	-	-
101-0000-0000-4840-000	Rental - War Memorial Building	61,189	67,483	35,000	-
101-0000-0000-4850-000	Rental - Eddie Park	3,421	2,912	-	-
101-0000-0000-4860-000	Rental - Library Comm Room	20,690	19,245	14,000	-
101-0000-0000-4870-000	Rental - Racquet Ball Ctr	-	19,031	-	-
101-0000-0000-4885-000	Rental - Sr Citizen Ctr	2,576	(12,426)	12,000	-
101-0000-0000-4890-000	Rental - Farmer's Market	14,627	21,596	18,029	-
101-0000-0000-4891-000	Rental - Orange Grove	-	24	-	-
101-0000-0000-4892-000	Rental - Misc	24,109	26,036	85,000	-
101-0000-0000-4893-000	Rental - Batting Cages	(3,981)	(3,981)	-	-
101-0000-0000-4894-000	Rental - Youth House	3,954	4,000	1,200	-
101-0000-0000-5400-000	Sale of Property	10,749	4,215	-	-
101-2010-0000-4892-000	Rental - Misc	-	-	-	50,000
101-8010-0000-4860-000	Rental - Library Comm Room	-	-	-	19,000
101-8030-0000-4815-000	Chamber Farmers Mkt Cap Impr	-	-	-	8,000
101-8030-0000-4820-000	Rental - Stables	-	-	-	193,692
101-8030-0000-4820-001	Rental - Stables - CIP Rsv	-	-	-	88,776
101-8030-0000-4825-000	Rental - Tennis	-	-	-	50,496
101-8030-0000-4840-000	Rental - War Memorial Building	-	-	-	65,000
101-8030-0000-4850-000	Rental - Eddie Park	-	-	-	1,000
101-8030-0000-4885-000	Rental - Sr Citizen Ctr	-	-	-	12,000
101-8030-0000-4890-000	Rental - Farmer's Market	-	-	-	18,000
101-8030-0000-4893-000	Rental - Batting Cages	-	-	-	48,000
101-8030-0000-4894-000	Rental - Youth House	-	-	-	1,500
	TOTAL	**2,160,751**	**2,133,243**	**1,148,690**	**1,305,464**

Intergovernmental

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-5000-000	Motor Vehicle In Lieu	33,457	42,502	-	-
101-0000-0000-5002-000	Motor Vehicle In Lieu Adj.	3,913,091	4,179,711	4,292,024	4,545,250
101-0000-0000-5020-000	State Reimb - Police Training	19,561	13,836	30,000	-
101-0000-0000-5071-003	Miscellaneous Grants	25,542	-	140,099	-
101-0000-0000-5073-001	Federal Grants - Police	36,673	32,331	48,496	-
101-0000-0000-5302-000	Shared Fire Command Reimb.	-	133,826	157,000	-
101-0000-0000-5310-001	Fire Interagency Support Reimb	41,148	47,949	150,000	-
101-4010-0000-5020-000	State Reimb - Police Training	-	-	-	30,000
101-5010-0000-5302-000	Shared Fire Command Reimb.	-	-	-	157,000
101-5010-0000-5310-001	Fire Interagency Support Reimb	-	-	-	150,000
	TOTAL	**4,069,472**	**4,450,154**	**4,817,619**	**4,882,250**

Revenue Detail (continued)

Charges for Current Services

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-5150-001	Business License App Fee	33,771	30,216	25,500	25,500
101-0000-0000-5150-002	Non Sufficient Fund Chg	407	470	-	-
101-0000-0000-5200-001	Community Devlopment Misc Fe	65	205,694	-	-
101-0000-0000-5200-002	Planning Fees	144,028	126,746	65,000	-
101-0000-0000-5200-003	Plan Check	634,751	650,790	1,525,000	-
101-0000-0000-5200-004	Building Permits	827,505	778,704	900,000	-
101-0000-0000-5200-007	Administrative Citations	9,474	10,376	-	-
101-0000-0000-5200-008	Design Review Fee	48,070	68,803	-	-
101-0000-0000-5200-009	Cultural Heritage (CHC) Fee	32,501	10,760	30,000	-
101-0000-0000-5200-010	Art Development Fees	-	-	5,000	-
101-0000-0000-5220-001	Engineering Fees - Misc	141,096	118,924	135,600	-
101-0000-0000-5220-002	Engineering Plan Check	828	17,611	2,500	-
101-0000-0000-5221-000	Public Works Plan Check Fees	1,947	15,676	-	-
101-0000-0000-5221-001	Public Works Admin. Fee	-	4,688	-	-
101-0000-0000-5223-000	NPDES - Wastewater Discharge	78,101	80,381	80,000	-
101-0000-0000-5230-001	Police Special Svcs	1,890	7,411	2,500	-
101-0000-0000-5230-004	Vehicle Impound Fees	49,161	55,729	45,498	-
101-0000-0000-5230-005	Police Svcs - Filming	132,026	157,534	150,000	-
101-0000-0000-5255-000	Passport Services	-	(15)	-	-
101-0000-0000-5260-000	Library Fees	1,141	1,375	1,200	-
101-0000-0000-5260-003	Library Replacements	5,680	5,504	4,600	-
101-0000-0000-5260-004	Library Equip. Rental	1,864	1,218	1,100	-
101-0000-0000-5265-002	Sr. Citizens Classes	22,955	33,702	25,000	-
101-0000-0000-5265-003	Sr. Citizens Membership	12,812	13,297	11,000	-
101-0000-0000-5265-004	Sr. Citizens Bus Trips	6,508	7,916	6,000	-
101-0000-0000-5265-005	Snr. Citizens Center Programs	1,317	1,650	1,180	-
101-0000-0000-5265-006	Bingo - Coffee - Med. I.D.	585	427	340	-
101-0000-0000-5270-001	Camp Med Fees	315,100	265,818	200,000	-
101-0000-0000-5270-002	Recreation Classes	186,194	161,126	115,000	-
101-0000-0000-5270-003	Special Events	30,101	43,956	40,000	-
101-0000-0000-5270-005	Park/Field Reservations	89,724	67,448	48,000	-
101-0000-0000-5270-008	Concerts in the Park	500	14,250	22,250	-
101-0000-0000-5270-009	War Memorial Kitchen	794	-	-	-
101-0000-0000-5289-001	Fire Dept - Filming	83,459	94,135	65,000	-
101-0000-0000-5289-002	Fire Dept - Plan Check	43,645	20,693	3,000	-
101-0000-0000-5289-003	Hazmat Fees	-	553	-	-
101-0000-0000-5289-004	Fire Alarm Fees	-	-	500	-
101-0000-0000-5289-007	Fire Dept - Inspection	205,405	224,264	175,000	-
101-0000-0000-5290-001	Paramedic Fees	1,011,465	1,017,085	990,000	-
101-0000-0000-5300-000	Paramedic Subscriptions	32,590	31,273	35,000	-
101-0000-0000-5305-001	Fire Miscellaneous	12	14	100	-
101-0000-0000-5320-001	Police Vehicle	504	-	-	-
101-0000-0000-5530-400	PD Reports & Misc Fees	9,242	14,104	7,000	-
101-0000-0000-5530-500	Fire Reports & Misc Fees	-	100	-	-

Revenue Detail (continued)

Charges for Current Services (continued)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-4010-0000-5230-004	Vehicle Impound Fees	-	-	-	45,498
101-4010-0000-5230-005	Police Svcs - Filming	-	-	-	150,000
101-4010-0000-5530-400	PD Reports & Misc Fees	-	-	-	7,000
101-5010-0000-5200-002	Planning Fees	-	-	-	120,000
101-5010-0000-5289-001	Fire Dept - Filming	-	-	-	100,000
101-5010-0000-5289-002	Fire Dept - Plan Check	-	-	-	25,000
101-5010-0000-5289-004	Fire Alarm Fees	-	-	-	100
101-5010-0000-5289-007	Fire Dept - Inspection	-	-	-	200,000
101-5010-0000-5290-001	Paramedic Fees	-	-	-	1,050,000
101-5010-0000-5300-000	Paramedic Subscriptions	-	-	-	35,000
101-6010-0000-5220-001	Engineering Fees - Misc	-	-	-	135,600
101-6010-0000-5220-002	Engineering Plan Check	-	-	-	2,500
101-6010-0000-5223-000	NPDES - Wastewater Discharge	-	-	-	80,000
101-7010-0000-5200-002	Planning Fees	-	-	-	180,000
101-7010-0000-5200-003	Plan Check	-	-	-	600,000
101-7010-0000-5200-004	Building Permits	-	-	-	800,000
101-7010-0000-5200-007	Administrative Citations	-	-	-	7,000
101-7010-0000-5200-010	Art Development Fees	-	-	-	5,000
101-8010-0000-5260-000	Library Fees	-	-	-	100
101-8010-0000-5260-003	Library Replacements	-	-	-	5,000
101-8010-0000-5260-004	Library Equip. Rental	-	-	-	1,500
101-8030-0000-5265-002	Sr. Citizens Classes	-	-	-	32,500
101-8030-0000-5265-003	Sr. Citizens Membership	-	-	-	14,500
101-8030-0000-5265-004	Sr. Citizens Bus Trips	-	-	-	6,500
101-8030-0000-5265-005	Snr. Citizens Center Programs	-	-	-	100
101-8030-0000-5265-006	Bingo - Coffee - Med. I.D.	-	-	-	500
101-8030-0000-5270-001	Camp Med Fees - Summer	-	-	-	170,000
101-8030-0000-5270-002	Recreation Classes	-	-	-	125,000
101-8030-0000-5270-003	Special Events	-	-	-	40,000
101-8030-0000-5270-005	Park/Field Reservations	-	-	-	49,500
101-8030-0000-5270-008	Concerts in the Park	-	-	-	8,000
101-8030-0000-5270-010	Camp Med Fees - After School	-	-	-	44,000
	TOTAL	**4,197,218**	**4,360,405**	**4,717,868**	**4,065,398**

Revenue Detail (continued)

Other Revenue

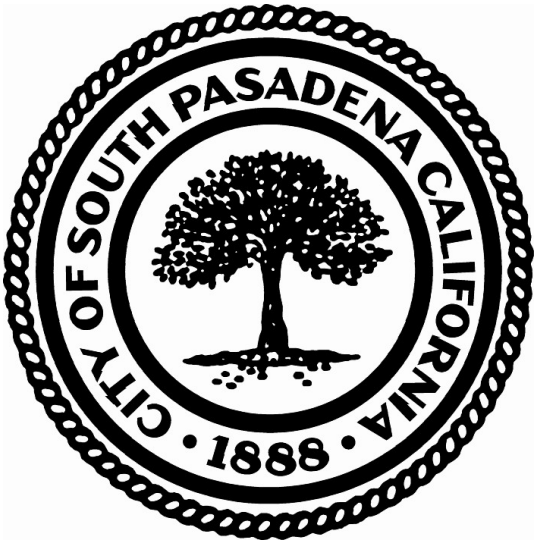
GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-5430-000	Damage to City Property	5,460	-	-	-
101-0000-0000-5460-000	Recycling Revenue	4,650	24,139	16,927	-
101-0000-0000-5490-000	Cash Over/Short	(133)	10	-	-
101-0000-0000-5490-002	Over/Short - Police	3	-	-	-
101-0000-0000-5490-003	Over/Short - Sr. Ctr & Rec	1	-	-	-
101-0000-0000-5490-008	Over/Short - Planning/Bldg	858	23	-	-
101-0000-0000-5501-001	Donations - Misc	205	-	-	-
101-0000-0000-5501-003	Donations - Senior Meals	23,817	23,760	19,000	-
101-0000-0000-5505-000	Miscellaneous	14,849	159,856	97,428	100,000
101-0000-0000-5505-001	Duplication Fees	246	-	4,546	500
101-0000-0000-5505-004	Mound St EV Chargers	-	-	25,000	-
101-0000-0000-5506-000	Court Related Fees	-	33,892	-	-
101-0000-0000-5510-000	Credit Card Transaction Fee	92,178	91,874	68,250	125,000
101-0000-0000-5550-000	Prior Year Adjustment	(4,354,781)	-	414,362	-
101-0000-0000-5610-000	Cost Allocation - Sewer Fund	69,022	69,022	140,432	259,644
101-0000-0000-5630-000	Cost Allocation - CRA Fund	-	-	-	8,069
101-0000-0000-5640-000	Cost Allocation - Water Fund	414,362	414,362	1,021,628	1,072,082
101-0000-0000-5650-000	Other Financing Source:Subscr	13,337	-	-	-
101-0000-0000-5660-000	Cost Allocation - AS Golf Course	-	-	-	75,566
101-6010-0000-5460-000	Recycling Revenue	-	-	-	17,000
101-8010-0000-5501-005	Donations - Library	-	-	-	10,000
101-8030-0000-5501-003	Donations - Senior Meals	-	-	-	22,000
	TOTAL	**(3,715,926)**	**816,938**	**1,807,573**	**1,689,861**

Interfund Transfer

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-0000-0000-9911-000	Transfers In	3,616,394	1,431,928	1,610,849	240,000
	TOTAL	**3,616,394**	**1,431,928**	**1,610,849**	**240,000**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
1011	City Council	66,093	101,630	137,744	118,892
1021	City Clerk	-	287	-	563,538
1022	Elections	2	92,205	5,543	180,000
2011	City Manager	1,097,487	749,053	1,605,041	1,405,496
2012	Economic Development	50,370	29,639	25,270	-
2014	Customer Success Center	-	-	-	104,030
2031	Management Services	567,855	625,417	-	-
2032	Innovation and Technology	1,149,714	1,645,883	-	-
2033	City Clerk	404,294	359,291	459,894	-
2034	Human Resources	842,210	856,943	-	-
2041	Public Affairs	-	-	198,874	292,477
2051	Human Resources	-	-	1,121,685	826,543
2501	Legal Services	828,928	545,507	500,000	515,000
3011	Finance	1,123,358	1,399,625	1,315,792	1,461,624
3021	City Treasurer	9,239	9,294	9,835	9,607
3032	Information Services	-	-	1,736,086	1,888,048
3041	Non-Departmental/Overhead	2,784,823	3,091,475	2,660,401	1,571,010
4011	Police	10,367,194	12,083,981	13,875,656	14,835,026
5011	Fire	6,757,075	7,392,175	7,897,889	9,210,158
5012	Emergency Preparedness	39,847	27,618	38,600	39,500
6011	Admin. & Engineering	883,852	589,984	581,509	919,982
6015	Environmental Services	103,729	238,747	347,041	315,498
6410	Park Maintenance	895,613	945,030	1,181,748	-
6601	Facilities Maintenance	1,140,997	1,493,244	1,572,906	539,900
7011	Community Development	2,963,323	3,031,012	4,199,395	3,704,683
8011	Library	2,028,329	2,106,414	2,628,269	2,841,726
8021	Senior Services	392,025	357,591	501,839	638,794
8031	Community Services	292,910	424,008	599,073	686,257
8032	Recreation & Youth Services	728,163	751,167	1,191,425	1,042,885
8033	Park Facilities	-	-	-	1,069,308
9811	Transfer Out	5,414,264	2,307,861	846,340	4,443,267
101 Total		**40,931,694**	**41,255,082**	**45,237,855**	**49,223,250**


CITY OF SOUTH PASADENA CALIFORNIA
1888

City Council (Dept. # 1010)

Mission Statement

The mission of the South Pasadena City Council is to provide visionary leadership and policy direction that advances the community's commitment to effective and efficient municipal services, preserve South Pasadena's quality of life and small-town character, and ensure the City remains a vibrant, welcoming, and well-stewarded community for generations to come. As the elected representatives of the residents of South Pasadena, the City Council sets the strategic direction of the City, safeguards the public trust, and champions the values, priorities, and long-term aspirations of the community it serves.

Overview and Responsibilities

The City Council is the elected legislative body of the City. The City Council consists of a Mayor and four Councilmembers, each elected at large for four overlapping terms. The City Council represents the City's citizens, analyzes and approves all laws and policies, authorizes all expenditures through the budget, and directs the administration of the City government through the City Manager.

City Council Priorities

1. **Finance**

The most critical area to be accomplished in calendar year 2026 is to work toward accurate financial reporting and budgeting. Accurate financial statements must be produced to enable decisions on all other priorities.

2. **Infrastructure**

The City has infrastructure needs that have not been addressed for decades. The proper planning for addressing the repair or replacement of many of these projects must begin with planning and financing.

3. **Housing**

The city will continue to focus on implementation of housing goals and acquisition and sale of CalTrans houses.

4. **Governance**

Implement current municipal code requirements for governance of Commissions and consider amendments to clarify and combine commissions as approved. Establish regular reporting and performance assessments.

5. **Operational Efficiencies**

Work with the City Manager to establish improved operational efficiencies.

Department Resources

REVENUE BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
General Revenues	66,093	101,630	137,744	118,892
Total	**66,093**	**101,630**	**137,744**	**118,892**

EXPENDITURE BY CATEGORY

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
City Council	66,093	101,630	137,744	118,892
Total	**66,093**	**101,630**	**137,744**	**118,892**

Administration (Division #1011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-1010-1011-7000-000	Salaries - Permanent	2,460	160	-	-
101-1010-1011-7010-000	Salaries - Temp / Part	16,500	38,159	57,000	57,000
101-1010-1011-7110-000	Workers Compensation	207	417	619	2,360
101-1010-1011-7170-000	FICA - Medicare	1,357	2,932	826	4,532
101-1010-1011-8000-000	Office Supplies	-	-	-	1,000
101-1010-1011-8010-000	Postage	2,018	20	8,000	1,000
101-1010-1011-8020-000	Special Department Expense	25,357	41,480	49,000	40,000
101-1010-1011-8021-000	Discretionary Fund Program	2,125	7,000	-	-
101-1010-1011-8021-001	Discretionary Fund Dist. 1	-	-	4,000	-
101-1010-1011-8021-003	Discretionary Fund Dist. 3	-	-	3,000	-
101-1010-1011-8021-004	Discretionary Fund Dist. 4	-	-	2,300	-
101-1010-1011-8060-000	Dues/Subscriptions/Memberships	450	133	500	500
101-1010-1011-8090-000	Convention & Meeting Expense	15,619	11,329	12,500	12,500
	TOTAL	**66,093**	**101,630**	**137,744**	**118,892**

City Clerk's Office (Dept. #1020)

Mission Statement

The mission of the City Clerk's Office is to lead with integrity, innovation, and service by advancing technology-driven solutions, ensuring transparent and accessible government processes, and applying best practices that enhance efficiency and accountability for the City of South Pasadena. We are dedicated to serving our community and colleagues with a people-centered mindset in everything we do.

Department Overview & Responsibilities

The Chief City Clerk is appointed by the City Manager and serves as the official record keeper for the city, ensuring transparency and compliance with local, state, and federal laws governing public meetings and records. The office manages City Council agendas and minutes, administers municipal elections, maintains official documents, and processes public records requests.

Department Resources

REVENUE - BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
General Revenues	404,297	451,783	465,437	743,538
Total	**404,297**	**451,783**	**465,437**	**743,538**

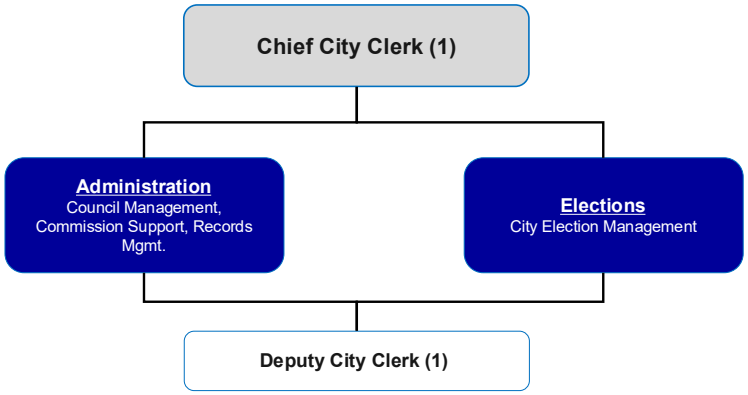
EXPENDITURE – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
City Clerk	404,294	359,578	459,894	563,538
Elections	2	92,205	5,543	180,000
Total	**404,296**	**451,783**	**465,437**	**743,538**

Organizational Chart

City Clerk Department

Full-Time Employees: 2
Part-Time Employees: 0
Vacancies: 0



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Chief City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Total Funded Positions	**2**	**2**	**2**	**2**

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Filling the Chief City Clerk position *[CC Priority – Operational Efficiency 5E]*

STATUS: Completed

During FY 25-26, the position of Chief City Clerk was open for over three years. By contracting a recruiting service, candidates were provided, and the CM hired Chief City Clerk Nikima Newsome on January 12, 2026.

2. Establish quantifiable Key Performance Indicators (KPIs) for each department. *[CC Priority – Operational Efficiency 5D]*

STATUS: Completed

During FY 25-26, Key Performance Indicators were created for the soon to be created City Clerk's Department, which include the percentage of City Council meeting minutes submitted for approval two weeks following the meeting or the next scheduled date (whichever occurs first) and the percentage of regular Council meeting agenda packets published by 5:30 p.m. the Thursday prior to the regular Council meeting.

FY 2026-2027 Work Plan

1. Consistent with Council goals and priorities for governance, the City Clerk's Office will support the implementation of current municipal code requirements governing Commissions and evaluate potential amendments to clarify roles and, where appropriate, consolidate Commissions as approved. *[CC Priority – Governance 4C]*

2. The City Clerk's Office will also initiate a comprehensive review and assessment of records management practices to ensure alignment with industry's best practices, improve accessibility, and support long-term information governance. *[Departmental Goal]*

3. Commitment to the administration of a fair, transparent, and efficient municipal election in 2026, ensuring compliance with all legal requirements while maintaining public confidence in the electoral process. [Department Goal]

Notable Changes for FY 2026-2027

For FY 2026–2027, the City Clerk's Office is established as its own standalone department. This structural change reflects the City's efforts to provide clearer oversight of legislative administration, public records management, and agenda preparation. In the previous fiscal year, the City Clerk's Office operated under the City Manager's Office, and before that, it was part of the Management Services (dissolved in FY 2025-2026). The transition to an independent department enhances transparency, strengthens support for City Council operations, and aligns the division's responsibilities with best practices in municipal governance.

ENHANCEMENTS

The City Clerk's office is adding $180,000 for the upcoming elections at the end of 2026. This amount is based on the estimated quote provided by the LA County Registrar and Recorder/County Clerk.

Administration (Division #1021)

The Administration Division of the City Clerk's Office oversees the department's daily operations and serves as the foundation of core services. This includes comprehensive records management—maintaining official City records and archives, ensuring compliance with records retention and destruction requirements, and facilitating public access to records in support of transparency. The Division also provides legislative support by coordinating City Council meetings, preparing agendas and meeting materials, maintaining official minutes, and tracking legislative actions. In addition, it supports community engagement through the administration and facilitation of boards and commissions, ensuring effective public participation and governance.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-1020-1021-7000-000	Salaries - Permanent	-	-	-	290,068
101-1020-1021-7020-000	Overtime	-	-	-	2,500
101-1020-1021-7100-000	Retirement	-	-	-	34,038
101-1020-1021-7108-000	Deferred Compensation	-	-	-	2,860
101-1020-1021-7110-000	Workers Compensation	-	-	-	3,150
101-1020-1021-7130-000	Group Health Insurance	-	-	-	29,700
101-1020-1021-7140-000	Optical Insurance	-	-	-	480
101-1020-1021-7150-000	Dental Insurance	-	-	-	1,800
101-1020-1021-7160-000	Life Insurance	-	-	-	312
101-1020-1021-7170-000	FICA - Medicare	-	-	-	4,206
101-1020-1021-8000-000	Office Supplies	-	89	-	5,000
101-1020-1021-8010-000	Postage	-	-	-	400
101-1020-1021-8020-000	Special Department Expense	-	198	-	2,000
101-1020-1021-8040-000	Advertising	-	-	-	20,000
101-1020-1021-8050-000	Printing/Duplicating	-	-	-	450
101-1020-1021-8060-000	Dues & Memberships	-	-	-	970
101-1020-1021-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	46,000
101-1020-1021-8070-000	Mileage/Auto Allowance	-	-	-	250
101-1020-1021-8090-000	Convention & Meeting Expense	-	-	-	3,000
101-1020-1021-8103-000	Internal Srv. - Self-Insurance	-	-	-	31,484
101-1020-1021-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	11,120
101-1020-1021-8170-000	Professional Service	-	-	-	65,000
101-1020-1021-8180-000	Contract Services	-	-	-	8,000
101-1020-1021-8200-000	Training Expense	-	-	-	750
	TOTAL	**-**	**287**	**-**	**563,538**

Elections (Division #1022)

The Elections Division is responsible for administering and facilitating the City's municipal election process in compliance with all legal and regulatory requirements. This includes assisting potential candidates with nomination and filing requirements, processing official election documents in coordination with the County Registrar-Recorder/County Clerk (RR/CC), and managing campaign finance and ethics-related filings. The Division also supports the County in identifying and selecting vote center locations and ensures all election-related public notices and documentation are accurate, timely, and accessible to the community.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-1020-1022-8010-000	Postage	2	136	-	-
101-1020-1022-8040-000	Advertising	-	483	-	-
101-1020-1022-8170-000	Professional Service	-	91,586	-	180,000
	TOTAL	**2**	**92,205**	**-**	**180,000**

City Manager's Office (Dept. #2010)

Mission Statement

The mission of the City Manager's Office is to lead the organization in advancing the City's commitment to effective and efficient municipal services that preserve South Pasadena's quality of life and small-town character in a 21st-century environment. The Office carries out this mission by implementing the policies and direction of the City Council, providing executive leadership across all departments, stewarding public resources with integrity and transparency, and ensuring that the City is positioned to meet the evolving needs of its residents, businesses, and community today and into the future.

Department Overview & Responsibilities

The City Manager, appointed by the City Council, serves as the Chief Administrative Officer. In this capacity, they ensure the effective and efficient execution of Council policies, support public affairs, community engagement, legislative affairs, and economic development. The office addresses citizen concerns, provides recommendations for organizational efficiency, and directs the development of the annual budget.

Department Resources

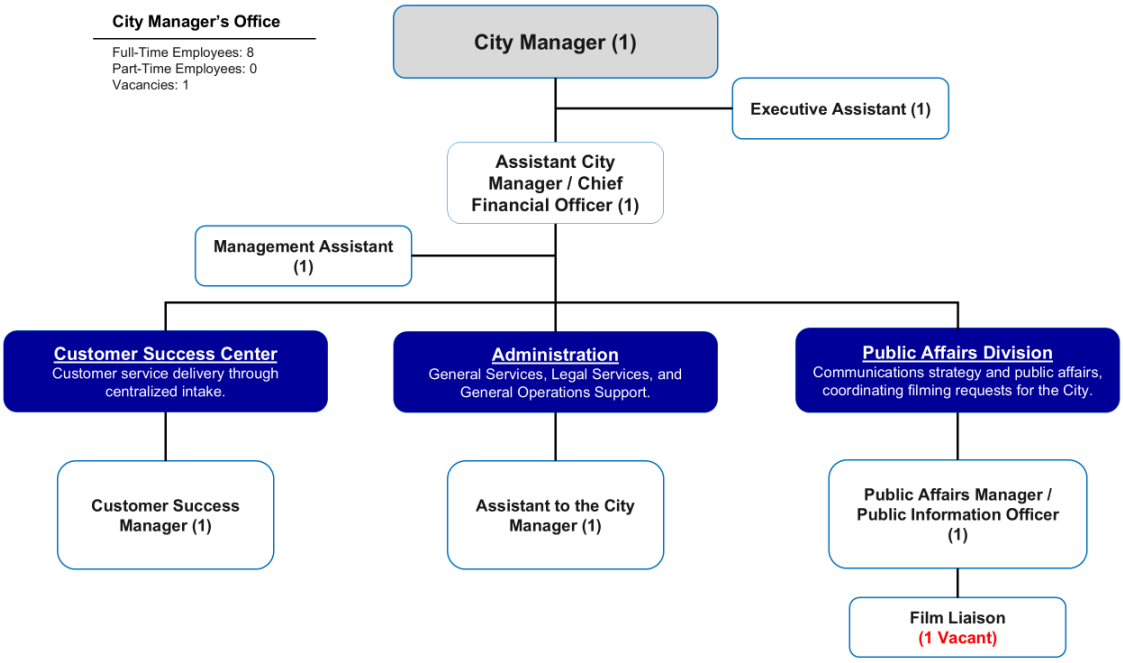
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Licenses & Permits	53,759	20,724	70,000	125,000
Use of Money & Property	23,705	23,019	18,029	50,000
General Revenues	1,899,322	1,280,456	2,241,156	2,142,003
Total	**1,976,786**	**1,324,199**	**2,329,185**	**2,317,003**

EXPENDITURES – BY CATEGORY

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
City Manager	1,097,487	749,053	1,605,041	1,405,496
Customer Success Center	-	-	-	104,030
Economic Development	50,370	29,639	25,270	-
Legal Services	828,928	545,507	500,000	515,000
Public Affairs	-	-	198,874	292,477
Total	**1,976,786**	**1,324,199**	**2,329,185**	**2,317,003**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
City Manager	1	1	1	1
Assistant City Manager / CFO	0	0	1	1
Deputy City Manager	1	1	0	0
Assistant to the City Manager	1	0	1	1
Management Analyst	1	1	0	0
Executive Assistant	0	0	1	1
Administrative Secretary	1	1	0	0
Public Affairs Manager	0	0	1	1
Management Assistant	0	0	1	1
Customer Success Manager*	0	0	0	1
Film Liaison**	0	0	0	1
Total Funded Positions	**5**	**4**	**6**	**8**

* Deputy Community Services Director reclassified.

** Part-Time/Contract Film Liaison upgraded to full-time

Accomplishments and Work Plan

FY 2025-2026 ACCOMPLISHMENTS

1. Entered into an Exclusive Negotiating Agreement (ENA) with a golf course redevelopment and management group to make significant improvements to the Arroyo Seco Golf Course while limiting the City's financial risk through a Public-Private Partnership. *[CC Priority – Infrastructure 2D]*

Status: Initiated and Ongoing

The City Manager's Office, in coordination with the Finance and Community Services Departments, completed a Request for Qualifications (RFQ) process and identified potential partners for the redevelopment of the Arroyo Seco Golf Course. The City interviewed four proposer teams that responded to the RFQ. In November 2025, the City Manager provided an update to the City Council in Closed Session and received direction to proceed with an Exclusive Negotiating Agreement (ENA). With that direction, the City Manager developed a term sheet for City Council consideration. The City is currently in the ENA period, and so key items being negotiated include lease term, proposed investment in course development, the timing and phasing of improvements, hours of operation, and related operational considerations.

2. The City Manager's Office facilitated a special Study Session with City Council in February 2026 to establish its annual priorities for the upcoming budget year. *[CC Priority – Governance 4A]*

Status: Completed and Ongoing

The City Manager's Office developed a matrix named "City Council Scorecard" to account for the respective departments and commissions who are responsible for the priorities established by the City Council. The City Manager's Office presented the quarterly updates of the progress made towards those established priorities from 2025. In February 2026, the City Manager's Office will conducted a study session with the City Council to establish goals and priorities for 2026. This will be an annual exercise between the City Council and City Manager's Office.

3. Hired a Public Affairs Manager to better communicate with residents through newspapers, advertisements, social media, newsletters, and direct communication through organizations. [CC Priority – Operational Efficiencies 5A]

Status: Ongoing

The City Manager's Office hired a Public Affairs Manager and strengthened structured reporting practices, improved coordination across departments, and introduced regular performance check-ins with City departments. The weekly Council Connect and quarterly reporting framework

developed this year reflects the Council's direction for consistent reporting and performance evaluation, establishing a stronger foundation for organizational accountability moving forward.

4. Initiated the process to establish a Customer Success center, including procuring critical asset management, GIS, work order request, and customer service software. *[CC Priority – Operational Efficiencies 5A & 5B]*

Status: Initiated and Ongoing

During the past fiscal year, the City Manager's Office, in coordination with the Public Works Department, created internal systems to better track expenditures of projects and funding sources used to aid in expense reimbursement tracking. The Finance Department hired a Capital Improvement Program (CIP) Analyst, to support with the project management of CIP and provide budgetary and financial support to Public Works. Consequently, the Public Works Department has delivered quarterly CIP updates.

Aside from project reporting, the City also initiated the launch of the Customer Service Success Program, which aims to provide residents, businesses, and visitors with a more responsive, efficient, and user-friendly way to access City services, while improving coordination, accountability, and service quality across all City departments.

5. Successfully finalized Memorandums of Understanding (MOUs) with bargaining units. [CC Priority – Operational Efficiencies 5F]

Status: Completed

In June 2025, the City executed letters of agreement with all four bargaining units and one unrepresented employee group to extend the existing Memoranda of Understanding (MOUs) through December 31, 2025, while providing a 2% salary increase for all City employees.

On September 3, 2025, the City Council adopted updated salary ranges for all classifications based on the results of a previously completed classification and compensation study, with the goal of moving positions closer to the median of comparable agencies.

Subsequently, on September 17, 2025, the City Council approved successor MOUs with all four bargaining units through June 30, 2028. These agreements include annual cost-of-living adjustment (COLA) increases designed to maintain competitive salaries and benefits over the next three years

6. The City Manager's Office prepared and received approval by the Council to formally adopt a Legislative Policy and Platform, establishing a proactive framework to guide the City's positions on state and federal legislation and strengthening its ability to advocate effectively on behalf of the community.

Status: Completed and Ongoing

In December 2025, the Legislative Policy and Platform for 2026 were approved by the City Council. The Legislative Policy and Platform defines the City's core priorities and policy positions, providing City leadership and staff with a clear set of guiding principles to evaluate and respond to emerging legislation. Rather than requiring separate Council action each time a bill arises, the Platform empowers the City to act swiftly in supporting or opposing legislation in a timely manner that reflects the community's values and interests. This framework also expands South Pasadena's ability to engage meaningfully with legislators, regional partners, and coalitions, ensuring the City has a seat at the table when policy decisions with local impact are being shaped.

FY 2026-2027 Work Plan

1. Finalize and execute an agreement for a Public-Private partnership to redevelop and operate the Arroyo Seco Golf Course and oversee the initial states of construction. *[CC Priority – Infrastructure 2D]*

2. Complete Implementation and launch a centralized Customer Success Center to manage incoming customer interactions. *[CC Priority – Operational Efficiencies 5A & 5B & 5D]*

3. Develop a Community Engagement Framework and related policies and procedures to serve as a guide for staff to more effectively conduct outreach and disseminate information to the community. *[CC Priority – Operational Efficiencies 5A]*

4. The City Manager's Office will continue working to formalize and standardize the City's processes and procedures, ensuring greater consistency, efficiency, and transparency in City operations that will benefit all departments and the community as a whole. *[CC Priority– Governance 4A & 4C and Operational Efficiencies 5F]*

5. The City Manager's Office will continue to partner with the Human Resources Division to recruit and attract outstanding talent, while fostering a strong, inclusive staff culture that supports employee growth and serves the entire South Pasadena community. *[CC Priority– Operational Efficiencies 5E]*

During Fiscal Year 2026-2027, the City Manager's Office will collaborate with the Finance Department to develop key performance indicators (KPIs) for all City departments in order to improve accountability, measure service outcomes, and support data-driven decision-making across the organization.

Notable changes for FY 2026-2027

For FY 2026–27, the City Clerk's Office will operate as its own department, Risk Management will transition to the Human Resources Department, and the City Manager's Office will no longer include the Economic Development Division. In FY 2025–26, the City established the Public Affairs Division, which now oversees film permits, community outreach, and media management.

Enhancements

There are no enhancements included in this adopted budget.

Administration (Division #2011)

The City Manager's Office provides executive leadership and oversees the day-to-day administration of City operations. The office implements City Council policies, coordinates work across departments, manages strategic initiatives, and ensures that municipal services are delivered efficiently and effectively.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-2010-2011-7000-000	Salaries - Permanent	614,768	236,486	860,572	756,738
101-2010-2011-7010-000	Salaries - Temp / Part	51,955	134,292	40,697	-
101-2010-2011-7020-000	Overtime	12,455	2,924	-	-
101-2010-2011-7040-000	Holiday	-	229	7,078	-
101-2010-2011-7070-000	Leave Buyback	-	-	25,608	-
101-2010-2011-7100-000	Retirement	64,688	21,211	104,963	74,537
101-2010-2011-7100-010	CalPERS UAL	111,162	115,442	119,036	212,357
101-2010-2011-7108-000	Deferred Compensation	6,175	2,857	29,453	7,567
101-2010-2011-7110-000	Workers Compensation	7,176	4,495	9,816	8,218
101-2010-2011-7120-000	Disability Insurance	14,556	46,133	-	-
101-2010-2011-7130-000	Group Health Insurance	78,155	71,186	133,823	75,642
101-2010-2011-7140-000	Optical Insurance	959	471	1,295	1,037
101-2010-2011-7150-000	Dental Insurance	3,554	1,763	4,644	3,890
101-2010-2011-7160-000	Life Insurance	431	232	588	674
101-2010-2011-7170-000	FICA - Medicare	10,865	7,716	13,706	10,973
101-2010-2011-7180-000	City Manager's Car allowance	6,100	1,843	-	-
101-2010-2011-7182-000	Car Allowance	-	-	6,000	6,000
101-2010-2011-7185-000	Housing Stipend	-	6,143	6,000	6,000
101-2010-2011-8000-000	Office Supplies	6,721	3,074	18,772	5,000
101-2010-2011-8010-000	Postage	43	121	1,000	250
101-2010-2011-8020-000	Special Department Expense	14,518	5,813	10,500	11,000
101-2010-2011-8050-000	Printing/Duplicating	4,891	2,602	6,000	2,000
101-2010-2011-8060-000	Dues & Memberships	42,385	43,508	51,000	6,000
101-2010-2011-8090-000	Convention & Meeting Expense	19,086	1,314	12,000	15,000
101-2010-2011-8103-000	Internal Srv. - Self-Insurance	-	-	-	110,193
101-2010-2011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	38,920
101-2010-2011-8170-000	Professional Service	22,088	27,500	92,491	47,500
101-2010-2011-8180-000	Contract Services	4,757	11,698	49,000	-
101-2010-2011-8200-000	Training Expense	-	-	1,000	6,000
	TOTAL	**1,097,487**	**749,053**	**1,605,041**	**1,405,496**

Customer Success Center (Division #2014)

The Customer Success Center serves as a centralized, data-driven hub for managing resident inquiries and service requests across City departments. It uses technology to standardize how requests are received, tracked, and resolved, while also measuring performance and identifying service demand citywide. By reducing misdirected requests and improving response reliability, the division enhances the overall resident experience and establishes clear accountability through defined metrics. It also provides leadership with transparent, actionable insights to guide decisions on staffing, technology, and service delivery.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-2010-2014-7000-000	Salaries - Permanent	-	-	-	79,859
101-2010-2014-7100-000	Retirement	-	-	-	6,580
101-2010-2014-7108-000	Deferred Compensation	-	-	-	799
101-2010-2014-7110-000	Workers Compensation	-	-	-	867
101-2010-2014-7130-000	Group Health Insurance	-	-	-	13,860
101-2010-2014-7140-000	Optical Insurance	-	-	-	168
101-2010-2014-7150-000	Dental Insurance	-	-	-	630
101-2010-2014-7160-000	Life Insurance	-	-	-	109
101-2010-2014-7170-000	FICA - Medicare	-	-	-	1,158
	TOTAL	**-**	**-**	**-**	**104,030**

Public Affairs Office (Division #2041)

The Public Affairs Office manages the City's communications and engagement with residents, media, and stakeholders. The office provides timely information about City programs, services, and initiatives while supporting transparency and strengthening public understanding of municipal activities.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-2010-2041-7000-000	Salaries - Permanent	-	-	102,373	179,345
101-2010-2041-7100-000	Retirement	-	-	8,329	14,778
101-2010-2041-7108-000	Deferred Compensation	-	-	980	1,793
101-2010-2041-7110-000	Workers Compensation	-	-	1,063	1,948
101-2010-2041-7130-000	Group Health Insurance	-	-	13,200	25,029
101-2010-2041-7140-000	Optical Insurance	-	-	160	405
101-2010-2041-7150-000	Dental Insurance	-	-	600	1,517
101-2010-2041-7160-000	Life Insurance	-	-	1,248	263
101-2010-2041-7170-000	FICA - Medicare	-	-	1,421	2,600
101-2010-2041-8050-000	Printing/Duplicating	-	-	14,200	16,200
101-2010-2041-8060-000	Dues/Memberships/Subscriptions	-	-	500	1,000
101-2010-2041-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	8,100
101-2010-2041-8090-000	Convention & Meeting Expenses	-	-	4,800	5,000
101-2010-2041-8180-000	Contract Services	-	-	2,148	-
101-2010-2041-8190-000	Community Engagement	-	-	45,852	32,500
101-2010-2041-8220-000	Communications Spec Dept Exp	-	-	2,000	2,000
	TOTAL	**-**	**-**	**198,874**	**292,477**

Legal Services (Division #2501)

This division funds the City Attorney contract for legal services provided to the City Council, City Manager, and staff, including representation at City Council meetings and sessions.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-2010-2501-8160-000	Legal Services	776,106	526,319	500,000	515,000
101-2010-2501-8163-000	Legal Services-CalTrans Housng	45,610	19,188	-	-
101-2010-2501-8170-000	Professional Services	7,211	-	-	-
	TOTAL	**828,928**	**545,507**	**500,000**	**515,000**

Economic Development (Division #2012)

The Economic Development Division served as the City's liaison to the business community, supporting efforts to strengthen and grow the local economy while facilitating business-related matters at City Hall. The Division also oversaw the City's communications and public engagement functions, including marketing, branding, social media, and website management. These responsibilities have since been consolidated under the Public Affairs Division.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-2020-2012-8050-000	Printing/Duplicating	7,217.74	-	-	-
101-2020-2012-8190-000	Community Engagement	22,331.41	25,270.00	25,270.00	-
101-2020-2012-8220-000	Communications Spec. Dep. Exp.	4,633.00	4,369.00	-	-
101-2020-2012-8334-000	Subscription Finan Principal	15,840.51	-	-	-
101-2020-2012-8336-000	Interest Expense	347.49	-	-	-
	TOTAL	**50,370**	**29,639**	**25,270**	**-**

Human Resources Department (Dept. #2050)

Mission Statement

To attract, develop, and retain a high-performing and diverse workforce by providing professional, equitable, and innovative human resources services that support organizational excellence, fiscal responsibility, and high-quality public service.

Department Overview & Responsibilities

The Human Resources Department provides centralized strategic and operational support to ensure the effective management, development, and retention of the City's workforce in alignment with organizational goals and service delivery priorities. The Department administers core human resources functions, including labor and employee relations, recruitment and selection, classification and compensation, benefits administration, leave management, performance management, workforce training and development, and compliance with applicable federal, state, and local employment laws and regulations.

The Risk Management Division oversees the City's risk and liability programs, including general liability and workers' compensation claims management, safety training programs, and the City's insurance program.

Human Resources partners with City leadership, departments, and employee organizations to ensure the fair and consistent application of personnel policies and Memoranda of Understanding (MOU), support strategic workforce planning, and advance South Pasadena's core workplace values across the organization. The Department also plays a key role in advancing organizational efficiency, supporting modernization efforts, and aligning workforce practices with City Council priorities.

The Department is comprised of four (4) full-time positions, one (1) of which is currently vacant. Full-time staff include the Human Resources Director, Risk Manager (currently underfilled by a Senior Human Resources Analyst), Human Resources Analyst and Management Aide, who collectively deliver Citywide human resources and risk management services across all departments.

Department Resources

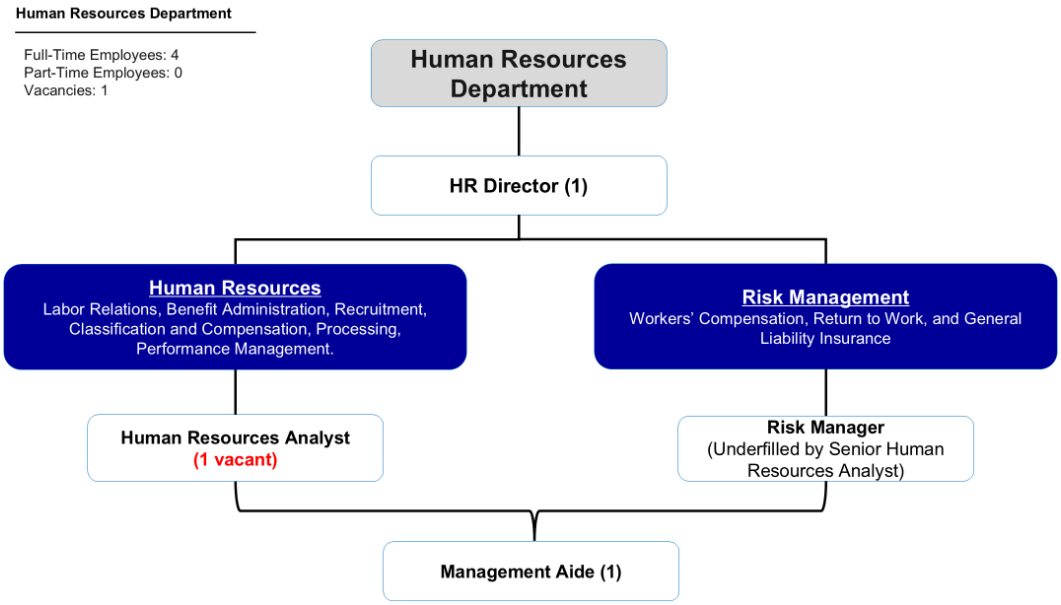
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
General Revenues	842,210	856,943	1,121,685	826,543
Total	**842,210**	**856,943**	**1,121,685**	**826,543**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Human Resources	842,210	856,943	1,121,685	826,543
Total	**842,210**	**856,943**	**1,121,685**	**826,543**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Human Resources Director*	0	0	0	1
Human Resources Manager & Risk Manager**	1	1	0	0
Risk Manager***	0	0	1	1
Senior Human Resources Analyst	1	1	1	0
Human Resources Analyst	1	1	1	1
Management Aide	0	0	1	1
Total Funded Positions	**3**	**3**	**4**	**4**

* Senior Human Resources Analyst reclassified to Human Resources Director

** Human Resources & Risk Manager reclassified to Risk Manager

*** Currently underfilled with Senior Hunan Resources Analyst

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Negotiated & Finalized 5 Memoranda of Understanding (MOU) with 3-year terms – *[City Council Priority – Operational Efficiency 5F]*

Status: Completed

The City of South Pasadena successfully negotiated and finalized five Memoranda of Understanding (MOUs) with its labor partners through a series of collaborative and solution-oriented discussions. These agreements addressed key components, including salaries and wages, health benefits, and working conditions, while balancing employee needs with fiscal responsibility and operational considerations. The negotiation process fostered a strengthened labor-management partnership, emphasizing transparency, professionalism, and effective information sharing. Each party demonstrated a willingness to compromise, resulting in agreements that both recognize employee contributions and support the City's long-term operational goals.

2. Conducted and implemented a classification and compensation study (127 classifications) regarding market competitiveness – *[City Council Priority – Operational Efficiency 5E]*

Status: Completed

The City completed a comprehensive classification and compensation study evaluating 127 positions to assess market competitiveness. The analysis included benchmarking against comparable agencies such as Alhambra, San Gabriel, San Marino, and Arcadia, among others. Positions were evaluated based on job duties, salary structures, and special pay provisions to ensure alignment with regional labor markets. As a result of the study, the City implemented targeted salary range adjustments across multiple classifications to enhance recruitment and retention efforts while maintaining internal equity and fiscal discipline.

3. Reduced the City of South Pasadena's vacancy rate from 18.8% in January 2025 to 8.74% as of April 2026.

Status: Ongoing

The City of South Pasadena significantly reduced its vacancy rate through focused and strategic recruitment efforts, hiring 54 employees, including 30 full-time and 24 part-time positions. Recruitment efforts prioritized key leadership and critical operational roles, including the City Manager, Assistant City Manager, Public Works Director, Community Development Director, Human Resources Director, Public Affairs Manager, and IT Manager.

These efforts have strengthened the City's leadership infrastructure and positioned the organization to advance a culture of accountability, innovation, and continuous improvement. Progress was achieved through the use of external recruitment support, proactive candidate

pipeline management, and expedited background processes for public safety positions to ensure timely onboarding.

FY 2026-2027 Work Plan

During FY 2026-2027, the Human Resources Department will focus on the following key priorities:

1. Citywide Employee Evaluation Program: Redesign and implement a citywide employee evaluation program incorporating new forms and data cleanup to improve usability and reinforce consistent evaluations, supervisory effectiveness, and documentation practices. *[CC Priority – Operational Efficiencies 5E]*

2. Human Resources Policy Modernization & Workflow Standardization: Review, revise, and update Human Resources policies and procedures to develop standardized workflows and operating procedures to improve consistency, accountability, and efficiency. *[CC Priority – Operational Efficiencies 5E]*

3. Quarterly Claims Review & Risk Mitigation: Improving visibility into claims, strengthening coordination with third-party administrators, and enhancing consistency in reporting and processes. Initial efforts will prioritize understanding current exposure, validating key data, and identifying opportunities for early intervention on high-risk claims. As the program develops, the City will incrementally introduce performance metrics, engage departments with higher risk profiles, and evaluate strategies to improve outcomes over time. *[Departmental Goal]*

4. Employee Training and Development Program: Develop and implement the curriculum for South Pasadena University, a citywide employee development program designed to strengthen organizational culture, promote supervisory best practices, and support mission alignment and service excellence. Implement a standardized training program with classification-specific pathways, ensuring employees receive onboarding, compliance, safety, and necessary supervisory and management skills training *[CC Priority – Operational Efficiencies 5E]*

Notable Changes for FY 2026-2027

Human Resources is reducing its budget by $88,500 based on resources and operational needs. This includes the reassessment of part-time employees, legal services, special department expenses, and supplies.

Risk Management has been realigned under the Human Resources Department from the City Manager's Office, including responsibility for administration of the Self-Insurance Fund (Fund 103).

Enhancement

There are no enhancement requests for this budget.

Administration (Division #2051)

To account for the general operations of the department, the Human Resources Department provides centralized support for the City's workforce. Its responsibilities include recruitment and selection, classification and compensation, benefits administration, labor and employee relations, training and professional development, and ensuring compliance with federal, state, and local employment regulations. Historically, Human Resources operated as a division within Management Services (2030–2034) and later under Finance (3010–2034) before becoming a standalone department.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-2050-2051-7000-000	Salaries - Permanent	-	-	412,372	245,448
101-2050-2051-7010-000	Salaries - Temp / Part	-	-	134,772	50,000
101-2050-2051-7020-000	Overtime	-	-	6,000	2,000
101-2050-2051-7100-000	Retirement	-	-	40,292	14,487
101-2050-2051-7100-010	CalPERS UAL	-	-	48,257	61,819
101-2050-2051-7108-000	Deferred Compensation	-	-	3,976	1,954
101-2050-2051-7110-000	Workers Compensation	-	-	5,145	2,725
101-2050-2051-7130-000	Group Health Insurance	-	-	45,900	31,500
101-2050-2051-7140-000	Optical Insurance	-	-	684	480
101-2050-2051-7150-000	Dental Insurance	-	-	2,598	1,800
101-2050-2051-7160-005	Life Insurance	-	-	624	312
101-2050-2051-7170-000	FICA - Medicare	-	-	5,765	6,145
101-2050-2051-7183-000	Reimb. - Wellness	-	-	15,000	35,000
101-2050-2051-8000-000	Office Supplies	-	-	3,000	1,500
101-2050-2051-8010-000	Postage	-	-	350	350
101-2050-2051-8020-000	Special Department Expense	-	-	77,900	35,000
101-2050-2051-8028-000	Employee Engagement Prog.	-	-	-	15,000
101-2050-2051-8040-000	Advertising	-	-	10,000	10,000
101-2050-2051-8050-000	Printing/Duplicating	-	-	300	300
101-2050-2051-8060-000	Dues & Memberships	-	-	6,500	7,500
101-2050-2051-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	61,000
101-2050-2051-8090-000	Conference & Meeting Expenses	-	-	7,250	7,250
101-2050-2051-8100-000	Vehicle Maintenance	-	-	-	1,000
101-2050-2051-8103-000	Internal Srv. - Self-Insurance	-	-	-	62,967
101-2050-2051-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	22,240
101-2050-2051-8111-000	IT Computer Equipment < 5k	-	-	-	3,000
101-2050-2051-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	2,249
101-2050-2051-8160-000	Legal Service	-	-	100,000	35,000
101-2050-2051-8180-000	Contract Services	-	-	185,000	98,517
101-2050-2051-8200-000	Training Expense	-	-	10,000	10,000
	TOTAL	**-**	**-**	**1,121,685**	**826,543**

City Treasurer (Dept. #3000)

Mission Statement

To safeguard South Pasadena's financial assets through responsible investment, transparent reporting, and trusted stewardship — ensuring fiscal strength and accountability for generations to come.

Department Overview and Responsibilities

The City Treasurer is an elected official responsible for managing and overseeing the City's idle cash and investments, as directed by the City Council. The Treasurer receives and safeguards the City's funds, develops investment strategies, administers banking relationships, and reports periodically to the City Council and the Finance Commission. The Treasurer submits an annual investment policy to the City Council.

Department Resources

REVENUE BY CATEGORY

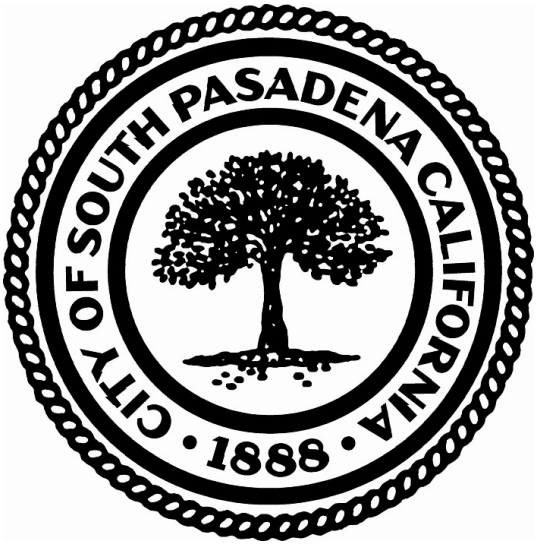
Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
General Revenues	9,239	9,294	9,835	9,607
Total	**9,239**	**9,294**	**9,835**	**9,607**

EXPENDITURE BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
City Treasurer	9,239	9,294	9,835	9,607
Total	**9,239**	**9,294**	**9,835**	**9,607**

Administration (Division #3021)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-3000-3021-7010-000	Salaries - Temp / Part	8,472	8,522	9,023	8,811
101-3000-3021-7110-000	Workers Compensation	119	119	138	96
101-3000-3021-7170-000	FICA - Medicare	648	652	674	700
	TOTAL	**9,239**	**9,294**	**9,835**	**9,607**


CITY OF SOUTH PASADENA CALIFORNIA
1888

Finance Department (Dept #3010)

Mission

The Finance Department is committed to safeguarding public resources through transparent, accountable, and ethical financial management. The Department strives to ensure fiscal stability, responsible budgeting, accurate reporting, and efficient stewardship of funds to support high-quality public services and sustainable community growth. The Department is also committed to securing reliable and innovative technology solutions that empower City departments, enhance public services, and protect community data

Department Overview & Responsibilities

The Finance Department is responsible for overseeing the City's fiscal health, including its budgeting, purchasing, and accounting for all departments, under the direction of the Assistant City Manager / Chief Financial Officer (CFO). Its core responsibilities include the administration of the financial affairs of the City, compiling budget expenses and income estimates, maintaining a general accounting system, monitoring the disbursements of all money, processing payroll and accounts payable, submitting annual comprehensive financial reports, working with external vendors, and overseeing inventories of all City property. The Department prepares reports for audits, the Annual Comprehensive Financial Report (ACFR), and reporting required by the State Controller.

The Finance Department includes the divisions of Accounting, Budgeting and Purchasing, and Information Technology Services.

The Information Technology Services division will coordinate and manage the information technology management services contractor (LAN WAN Enterprise), and work with departments to identify ways technology can improve efficiency.

Department Resources

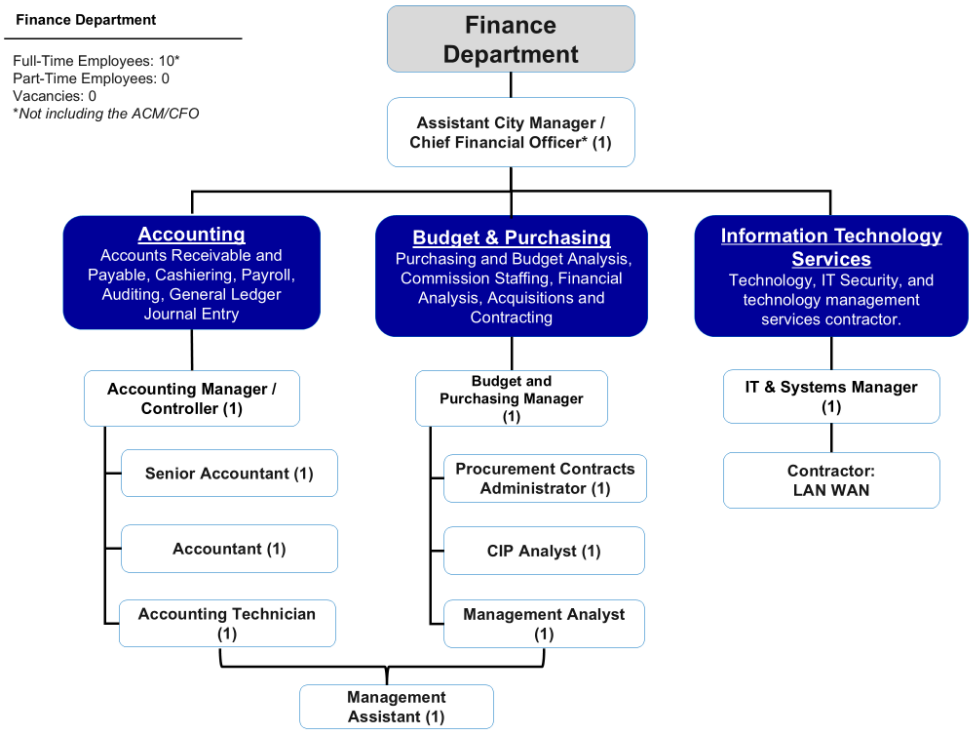
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
General Revenue	5,057,895	6,136,958	5,712,278	4,920,682
Total	**5,057,895**	**6,136,958**	**5,712,278**	**4,920,682**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Finance	1,123,358	1,399,625	1,315,792	1,461,624
Information Technology Services	1,149,714	1,645,858	1,736,086	1,888,048
Non-Departmental	2,784,823	3,091,475	2,660,401	1,571,010
Total	**5,057,895**	**6,136,958**	**5,712,278**	**4,920,682**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Finance Director	1	1	0	0
Deputy Finance Director/Controller	1	0	0	0
Finance Manager	1	0	0	0
Accounting Manager/Controller	0	1	1	1
Budget and Purchasing Manager	0	1	1	1
Procurement & Contracts Administrator	0	0	1	1
Senior Accountant	0	0	1	1
Accountant	2	2	1	1
Management Analyst	2	2	1	1
CIP Analyst	0	0	1	1
Management Assistant	1	1	1	1
Accounting Technician	1	1	1	1
Information Technology & Systems Manager	0	0	1	1
Total Funded Positions	**9**	**9**	**10**	**10**

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Modernize the City's Enterprise Resource Planning (ERP) & Financial System to improve financial accounting, reporting and Transparency *[CC Priority – Finance 1A]*

Status: Complete.

The City Council awarded a purchase order for implementation to upgrade the City's current ERP, Springbrook, on September 17, 2025. This will update the current version, which is more than 10 years old, to a cloud based platform to allow the Finance Department to utilize the ERP system to implement workflow review/approval, audit trail tracking, and business continuity during emergency operations, among many other benefits. Implementation began in January 2026 and the City is live on the new platform as of April 13, 2026. Staff training on the new cloud based system will be provided throughout May and June.

2. Complete delinquent annual audits, bank reconciliations, and budget reporting *[CC Priority – Finance 1A & 1B]*

Status: Complete.

The FY 2023-2024 Annual Comprehensive Financial Report (ACFR) was completed and presented to the Finance Commission and City Council in September 2025.

The FY 2024-2025 ACFR was completed in a timely manner and presented to the Finance Commission and City Council in January 2026.

During the FY 2025-2026 mid-year budget review in March 2026, the Finance Department provided the first monthly budget report as of December 2025. Successive monthly budget reports have been provided to the Finance Commission and City Council approximately 45 days after the close of each month. These reports continue to be refined to ensure that they provide financial information that is useful to the City Council and community.

3. Finance Policy updates to modernize and professionalize the City's financial activities in accordance with best practices. *[CC Priority – Finance 1B]*

Status: Ongoing.

The Finance Department completed a review and update of the current Financial Policies, which was presented to the Finance Commission in December 2025 and approved by City Council in January 2026. The update included revisions to the Purchasing Policy.

The Finance Department also completed updates to the Investment Policy and presented a new User Fees and Services Charges Policy to City Council for approval in May 2026.

The Finance Department will continue to review finance-related policies in the upcoming fiscal year and bring forward for Finance Commission and City Council review and approval, as appropriate.

4. Completed cleanup and long-term forecasting for the General Fund and capital improvement funds. *[CC Priority – Finance 1A & 1B]*

Status: Complete.

As part of the FY 2025-2026 mid-year budget review, the Finance Department presented a 5-year General Fund forecast to the Finance Commission and City Council. The Finance Department also recommended a significant budget amendment to reverse the CIP transfers from various Special Revenue funds to the CIP fund (Fund 400) to increase financial transparency and audit accountability. Staff also prepared a 5-year forecast for each Special Revenue Fund ensure that capital expenditures to not exceed the resources available.

5. Worked with the Finance Commission to establish meeting agendas and a Commission Work Plan. *[CC Priority – Governance 4C]*

Status: Complete

In November 2025, during the Commission reorganization, the Finance Commission adopted their meeting dates for 2026 along with topics for each meeting. The meeting dates and related topics/content for each meeting was adopted by Finance Commission resolution in January 2026.

FY 2026-2027 Work Plan

1. Complete the 2026 ACFR, FY 2027-2028 Budget process, monthly budget reporting, and Finance Department Policy updates accurately and timely. [CC Priority – Finance 1A & 1B]

2. Take a leadership role in partnership with the Public Works Department to move the Capital Improvement Program forward, including exploring debt financing opportunities to implement a significant infrastructure improvement program. [CC Priority – Infrastructure 2A]

3. Submit the 2026 ACFR for the GFOA Certificate of Excellence in Financial Reporting and the FY 2026-2027 for the CSMFO Budget Award. [CC Priority – Finance 1A & 1B]

4. Invest in staff development and increase participation in professional development organizations, including, but not limited to GFOA, CSMFO, CMTA, CAPPO, and MMASC, to retain outstanding staff members. [CC Priority – Operational Efficiencies 5E]

Notable Changes for FY 2026-2027

The Department is not planning any changes in FY 2026-2027 after numerous changes over the past 2 years based on an organizational restructuring.

ENHANCEMENTS

One-Time: Professional Services ($31,000 for General Fund and $31,000 from Water)

a. Accounts Payable Tech to support the Department via a temp agency. This Accounts Payable support for one year will help the Finance Department process payments on time, warrant reporting, prepays, and make sure that departments follow internal policy. This position will also review invoices and process Finance Department payments, and process staff reimbursement requests. With the new Springbrook implementation, processes can be established while staff is trained and the consultant can alleviate workload.

b. Accounting Tech to support the Department via temp agency. This person is tasked to identify missing revenues by identifying, reconciling, and recording monthly non-governmental EFTs hitting the bank. Namely, paramedic fees, parking revenues, UUTs, franchise fees, PD permits, and citations. Reconcile and record monthly Heartland online payments by departments. Process journal entry for any adjustments needed. Her support is needed until the final implementation of new processes has been established in Springbrook.

Administration (Division #3011)

The Finance Division is responsible for safeguarding the organization's financial integrity, ensuring fiscal accountability, and supporting strategic decision-making through accurate financial management and reporting. The division's budget supports three primary functional areas: Accounting, Budgeting, and Purchasing.

Accounting
The Accounting function manages all financial transactions, including accounts payable and receivable, payroll coordination, general ledger maintenance, grant accounting, financial reporting, and annual audit preparation. Funding supports personnel, accounting systems, compliance requirements, internal controls, and professional services necessary to ensure adherence to regulatory standards and generally accepted accounting principles (GAAP).

Budgeting
The Budget function oversees the development, implementation, and monitoring of the organization's annual operating and capital budgets. This includes revenue forecasting, expenditure tracking, financial analysis, variance reporting, and long-term financial planning. Budget allocations support financial planning software, reporting tools, training, and staff resources to promote transparency, accountability, and data-driven decision-making across departments.

Purchasing (Procurement)
The Purchasing function ensures efficient, compliant, and cost-effective acquisition of goods and services. Responsibilities include vendor management, contract administration, bid coordination, purchase order processing, and policy compliance monitoring. Budgeted funds support procurement systems, contract management tools, staff oversight, and initiatives that promote competitive pricing, supplier diversity, and responsible stewardship of organizational resources.

Administration (Division #3011, continued)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-3010-3011-7000-000	Salaries - Permanent	470,282	268,696	630,799	676,559
101-3010-3011-7020-000	Overtime	5,390	1,693	3,270	3,800
101-3010-3011-7040-000	Holiday	-	-	3,632	-
101-3010-3011-7070-000	Leave Buyback	-	-	10,318	-
101-3010-3011-7100-000	Retirement	34,819	21,116	64,675	60,299
101-3010-3011-7100-010	CalPERS UAL	-	-	-	114,059
101-3010-3011-7108-000	Deferred Compensation	4,659	2,793	7,063	6,766
101-3010-3011-7110-000	Workers Compensation	4,884	3,012	6,102	7,347
101-3010-3011-7120-000	Disability Insurance	-	11,685	-	-
101-3010-3011-7130-000	Group Health Insurance	51,862	45,640	119,664	79,630
101-3010-3011-7140-000	Optical Insurance	792	511	1,204	1,310
101-3010-3011-7150-000	Dental Insurance	2,873	1,930	4,992	4,911
101-3010-3011-7160-000	Life Insurance	407	304	936	851
101-3010-3011-7170-000	FICA - Medicare	6,813	3,950	10,241	9,810
101-3010-3011-8000-000	Office Supplies	4,894	8,066	10,000	5,000
101-3010-3011-8010-000	Postage	3,124	2,370	3,000	2,500
101-3010-3011-8020-000	Special Department Expense	118,818	180,773	83,700	15,000
101-3010-3011-8050-000	Printing/Duplicating	3,023	3,499	2,772	500
101-3010-3011-8060-000	Dues & Memberships	955	-	1,600	650
101-3010-3011-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	104,520
101-3010-3011-8070-000	Mileage/Auto Allowance	-	8	300	300
101-3010-3011-8090-000	Convention & Meeting Expense	8,943	90	2,050	2,700
101-3010-3011-8103-000	Internal Srv. - Self-Insurance	-	-	-	94,451
101-3010-3011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	33,360
101-3010-3011-8170-000	Professional Service	201,386	828,526	345,674	233,500
101-3010-3011-8180-000	Contract Services	183,894	-	-	-
101-3010-3011-8200-000	Training Expense	3,539	1,963	3,800	3,800
101-3010-3011-8334-000	Subscription Finan Principal	11,397	12,683	-	-
101-3010-3011-8336-000	Interest Expense	603	317	-	-
	TOTAL	**1,123,358**	**1,399,625**	**1,315,792**	**1,461,624**

Information Technology Services (Division #3032)

The Information Technology (IT) Services Division supports the City's operational efficiency, security, and innovation by providing reliable technology infrastructure, systems management, cybersecurity protection, and user support services. The division's budget ensures the stability, modernization, and security of all technology resources necessary to advance the City's mission. The division was historically under the Management Services (2030-2032).

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-3010-3032-7000-000	Salaries - Permanent	-	-	81,848	82,722
101-3010-3032-7100-000	Retirement	-	-	6,664	11,052
101-3010-3032-7108-000	Deferred Compensation	-	-	784	827
101-3010-3032-7110-000	Workers Compensation	-	-	851	898
101-3010-3032-7130-000	Group Health Insurance	-	-	8,976	11,700
101-3010-3032-7140-000	Optical Insurance	-	-	109	120
101-3010-3032-7150-000	Dental Insurance	-	-	408	450
101-3010-3032-7160-000	Life Insurance	-	-	849	78
101-3010-3032-7170-000	FICA - Medicare	-	-	1,137	1,199
101-3010-3032-8020-000	Special Department Expense	-	-	1,000	1,000
101-3010-3032-8060-000	Dues & Memberships	-	-	400	1,200
101-3010-3032-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	350,000
101-3010-3032-8090-000	Conference & Meeting Expenses	-	-	-	8,000
101-3010-3032-8103-000	Internal Srv. - Self-Insurance	-	-	-	15,742
101-3010-3032-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	5,560
101-3010-3032-8110-000	Equipment Maintenance	-	-	-	32,500
101-3010-3032-8111-000	IT Computer Equipment < 5k	-	-	-	80,000
101-3010-3032-8150-000	Telephone	-	-	525,000	500,000
101-3010-3032-8170-000	Professional Services	-	-	587,188	250,000
101-3010-3032-8180-000	Contract Services	-	-	202,984	400,000
101-3010-3032-8200-000	Employee Training	-	-	-	20,000
101-3010-3032-8300-000	Lease Payment	-	-	29,200	37,500
101-3010-3032-8301-000	Copier Usage Charges	-	-	27,000	45,000
101-3010-3032-8530-000	Computer Equipment	-	-	261,689	32,500
	TOTAL	**-**	**-**	**1,736,086**	**1,888,048**

Non-Departmental (Division #3041)

The Non-Departmental budget accounts for expenditures and financial obligations that are organization-wide in nature and not directly attributable to a single operating department. This budget ensures centralized management of shared costs, long-term obligations, and strategic financial commitments that support overall organizational stability and operations.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-3010-3041-7070-000	Leave Buyback	-	-	-	50,000
101-3010-3041-7122-000	Unemployment Insurance	18,846	-	-	-
101-3010-3041-7130-000	Group Health Insurance	-	92,581	-	-
101-3010-3041-7131-000	Retiree Health Insurance	543,572	671,401	525,000	525,000
101-3010-3041-7181-000	Fines & Penalties	-	2,623	-	-
101-3010-3041-8020-000	Special Department Expense	321,266	79,614	243,500	3,150
101-3010-3041-8060-000	Dues & Memberships	1,737	1,848	2,100	42,500
101-3010-3041-8140-000	Utilities	396,099	506,738	556,000	521,560
101-3010-3041-8170-000	Professional Services	122,504	134,388	140,000	38,000
101-3010-3041-8180-000	Contract Services	18,722	22,588	30,000	164,000
101-3010-3041-8191-000	Liability & Surety Bonds	1,110,000	1,392,863	943,601	-
101-3010-3041-8335-000	Property Tax Admin. Fee	189,686	215,827	220,200	226,800
101-3010-3041-8350-000	Bad Debt Expense	62,390	(28,995)	-	-
	TOTAL	**2,784,823**	**3,091,475**	**2,660,401**	**1,571,010**

Police Department (Dept. #4010)

Mission Statement

Fostering a safer community through exceptional service, community partnerships, and the professional and equitable application of the law.

Department Overview & Responsibilities

The South Pasadena Police Department (Department) is dedicated to delivering the highest level of quality, professional law enforcement services to the community with integrity and compassion. This mission is carried out through:

- Constitutional and respectful policing
- High visibility engagement within the community
- Proactive law enforcement strategies
- Collaborative problem-solving and strong community partnerships to enhance quality of life
- A commitment to continuous improvement and professional excellence
- Leveraging technology to provide a unified front to combat crime

Key responsibilities of the Department include 9-1-1 emergency response, proactive crime prevention, traffic enforcement, collision investigation, criminal investigations, as well as community and school-based education and policing initiatives.

The Department is structured into three primary divisions: Administrative Services, Field Services, and Support Services, each playing a critical role in fulfilling the Department's mission and ensuring public safety.

The Department is comprised of 37 sworn personnel, including Officers, Corporals, Sergeants, Lieutenants, a Deputy Chief, and the Chief of Police. In addition, the Department employs 18 full-time non-sworn staff members and several part-time non-sworn personnel, including Police Cadets. The Department's capabilities are further enhanced by the service of one Reserve Officer and a volunteer Chaplain.

At the time of this budget preparation, the Department is managing 5 vacancies (3 Police Officers and 2 Dispatchers) across both sworn and professional staff positions. Until these vacancies are filled, the overtime budget is expected to remain consistent to maintain operational coverage, meet community and city special event obligations, and service levels

Department Resources

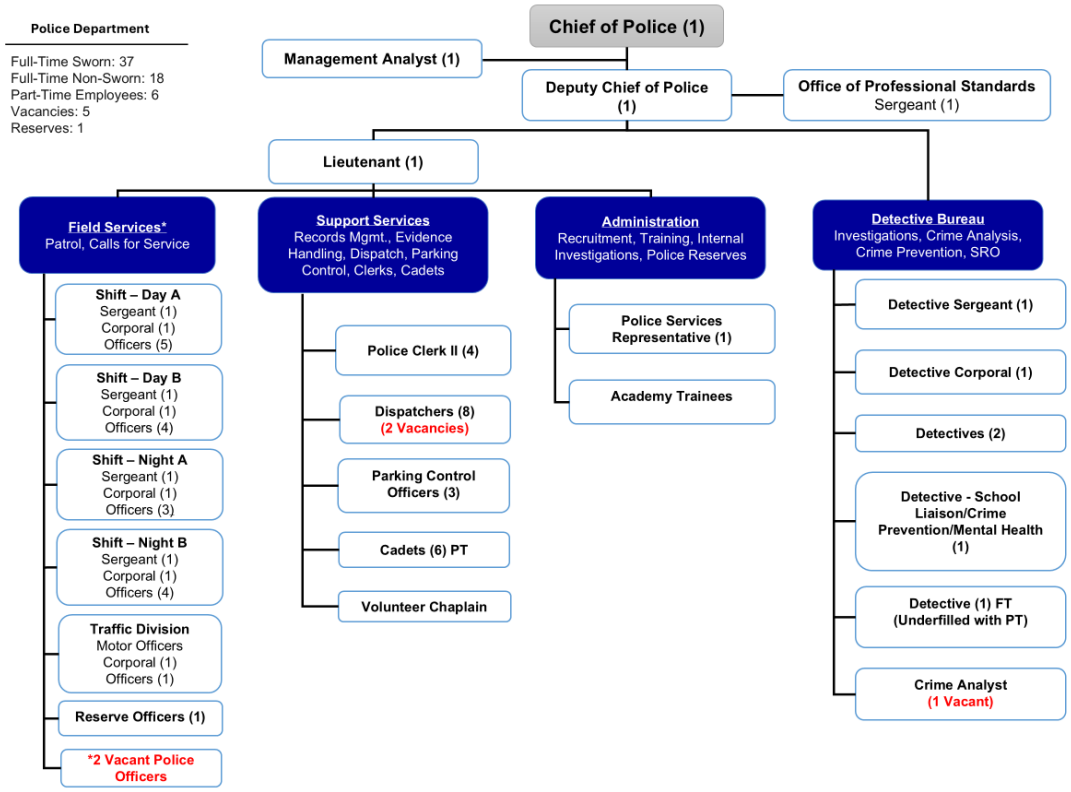
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Charges for Current Services	192,319	208,898	204,998	202,498
Fines, Forfeitures & Penalties	83,632	70,104	63,350	533,450
Intergovernmental	56,234	46,166	78,496	30,000
Licenses & Permits	277,122	206,486	252,000	282,000
General Revenues	9,950,627	11,552,327	13,276,812	13,787,078
Total	**10,559,934**	**12,083,981**	**13,875,656**	**14,835,026**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Police	10,367,194	12,083,981	13,875,656	14,835,026
Total	**10,367,194**	**12,083,981**	**13,875,656**	**14,835,026**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Police Lieutenant	1	1	1	1
Police Sergeant	6	6	6	6
Police Corporal	6	6	6	6
Police Officer	21	21	21	21
Management Analyst	1	1	1	1
Police Clerk II	4	4	4	4
Police Services Representative*	1	1	1	1
Police Dispatcher**	9	9	9	8
Parking Control Officer	3	3	3	3
Crime Analyst***	0	0	0	1
Total Funded Positions	**54**	**54**	**54**	**54**

* Police Assistant II retitled as Police Services Representative
** Police Assistant retitled as Police Dispatcher
*** One Police Dispatcher reclassified to Crime Analyst

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Continuing the recruitment of new officers to fill positions and reduce overtime requests *[CC Priority – Operational Efficiency 5E]*

Status: Ongoing

In the beginning of FY2025-2026 the Department had several openings from all levels including upper management, patrol officers, clerks, dispatchers and cadets and there were over 10 unfilled positions overall. The Department, working closely with Human Resources, was able to bring the number of vacancies down to 6 positions, 4 of which are currently in testing and background check phase.

FY 2026-2027 Work Plan

1. Aligning with the City Council's 2026 priority, the department is exploring Additional Traffic Mitigation Efforts and Safety Strategies to address traffic safety concerns, improve mobility, and enhance neighborhood quality of life. Supported by OTS and CTFGP grants, the Department will continue implementing traffic-mitigation strategies to improve mobility and neighborhood quality of life. The department has developed the following work plan and goals to address this priority. *[CC Priority – Infrastructure 2K]*

   Critical Infrastructure Modernization

   - Goal 1: Replace the Department's aging communications systems using the $1M Congressional Grant to ensure 100% interoperability and reliable field communications.
     - Phase 1: Procurement & Design (Q1 - Q2):
       - Finalize technical specifications for the radio station overhaul.
       - Initiate a competitive bidding process (RFP) for radio hardware and station infrastructure.
       - Coordinate with Congresswoman Judy Chu's office for grant compliance and reporting milestones.
     - Phase 2: Installation & Transition (Q3):
       - Execute the phased replacement of vehicle-mounted and handheld units.
       - Complete the radio station equipment upgrade without service interruption.
     - Phase 3: Testing & Training (Q4):
       - Conduct rigorous "dead zone" testing throughout South Pasadena.
       - Provide Department-wide training on new hardware features and emergency frequencies.
   - Goal 2: Seamlessly implement the call processing equipment (CPE) replacement plan and transition to Next-Generation 9-1-1 (NG911) capabilities using the $365K CalOES funding to improve emergency response times and reliability.

        - Phase 1: Vendor Coordination (Q1):
            - Finalize the contract with the vendor of choice.
            - Establish the direct-invoicing workflow between the vendor and CalOES to ensure zero impact on the city's general fund.
        - Phase 2: System Implementation (Q2 - Q3):
            - Install new CPE hardware and software in the Dispatch Center.
            - Integrate digital mapping and enhanced location services for mobile callers.
        - Phase 3: Operational Integration (Q4):
            - Retire the legacy system after successful parallel testing.
        - Conduct post-implementation audits to ensure 9-1-1 uptime standards meet Department operability standards.
    - Goal 3: Leverage new technology to strengthen community partnerships and ensure transparency.
        - Action Item: Host a "Community Safety Technology" open house to demonstrate how the new radio and 9-1-1 systems lead to faster, more equitable emergency responses.

2. Setting Key Performance Indicators (KPIs) for 2026-2027. [CC Priority – Operational Efficiency 5D]

Zero-Cost Implementation: Maintain 100% adherence to grant terms so no municipal matching funds are triggered.

Response Efficiency: Reduce 9-1-1 call processing time by 10% through upgraded CPE automation.

Communication Reliability: Achieve increased coverage area in high-density or shielded areas of the city.

NOTABLE CHANGES

The Department has secured a $1,000,000 grant with the support of Congresswoman Judy Chu to undergo a radio station and radio system renewal.

The Department has also secured funding in the amount of $365,000 from the Governor's Office of Emergency Services (CalOES) with the intent of replacing the Call Processing Equipment (CPE) of the current 9-1-1 system. The Department's vendor of choice will invoice CalOES directly, and no matching funds or budget appropriations will be necessary.

ENHANCEMENTS

All City Management crossing guard services costs will increase in the amount of $18,116 as projected by the 3-year contract (2024-2027) that was approved by the City Council on

07/14/2024. If the City decides to add a crossing guard at the intersection of El Centro and Indiana, the total cost for Fiscal Year 2026/2027 will go up by an additional $5,338.36, as quoted by All City Management.

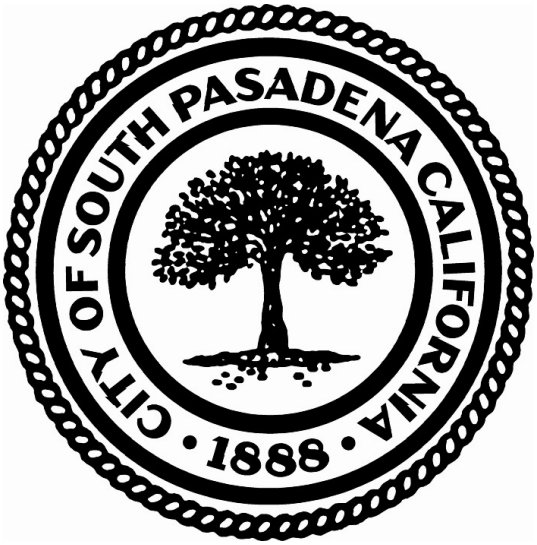
The Department was awarded $126,220 through the Urban Area Security Initiative 2024 grant to purchase new vehicle-mounted laptops and personal protective equipment, including shields and anti-riot ballistic helmets. The City Council approved the acceptance of the award and the appropriation of the grant amount into the City's Grant fund.

The Department would like to budget $25,000 for the purchase and training of a new K9, to be funded through Asset Forfeiture funds.

Administration (Division #4011)

To account for the general operations of the department. Provides funds for the Department's personnel services as well as operations and maintenance expenses.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-4010-4011-7000-000	Salaries - Permanent	4,271,001	5,154,283	6,527,206	6,980,966
101-4010-4011-7010-000	Salaries - Temp / Part	175,931	130,762	123,074	142,085
101-4010-4011-7020-000	Overtime	1,321,067	1,375,363	750,600	750,000
101-4010-4011-7030-000	Overtime - FLSA	199	-	-	-
101-4010-4011-7040-000	Holiday	190,814	271,218	175,189	175,189
101-4010-4011-7045-000	Overtime - Special Detail	135,125	166,233	150,000	150,000
101-4010-4011-7050-000	Overtime - DUI Checkpoint	38,395	26,294	47,000	47,000
101-4010-4011-7060-000	IOD - Safety	70,755	84,127	-	-
101-4010-4011-7070-000	Leave Buyback	683	-	154,000	-
101-4010-4011-7100-000	Retirement	789,474	906,224	935,589	1,032,968
101-4010-4011-7100-010	CalPERS UAL	1,172,734	1,693,865	2,087,836	1,641,244
101-4010-4011-7108-000	Deferred Compensation	61,489	69,519	57,713	64,325
101-4010-4011-7110-000	Workers Compensation	217,183	260,867	280,688	240,627
101-4010-4011-7120-000	Disability Insurance	32,187	4,605	-	-
101-4010-4011-7130-000	Group Health Insurance	577,783	621,372	752,653	794,520
101-4010-4011-7140-000	Optical Insurance	8,801	8,874	10,671	13,200
101-4010-4011-7150-000	Dental Insurance	31,213	31,541	39,480	49,500
101-4010-4011-7160-000	Life Insurance	4,382	5,388	7,418	8,580
101-4010-4011-7170-000	FICA - Medicare	90,781	104,684	85,067	104,566
101-4010-4011-7180-000	Uniform Allowance	45,401	50,525	66,675	62,400
101-4010-4011-8000-000	Office Supplies	26,790	21,750	29,000	25,500
101-4010-4011-8010-000	Postage	5,365	5,365	5,250	5,250
101-4010-4011-8020-000	Special Department Expense	44,795	46,026	49,030	27,500
101-4010-4011-8022-000	OTS Grant Expenses	5,269	-	-	-
101-4010-4011-8034-000	K9 Expenses	12,354	9,677	-	-
101-4010-4011-8050-000	Printing/Duplicating	20,582	17,522	28,000	20,000
101-4010-4011-8060-000	Dues & Memberships	2,105	1,724	3,700	3,200
101-4010-4011-8090-000	Convention & Meeting Expense	7,227	1,881	7,000	6,000
101-4010-4011-8100-000	Vehicle Maintenance	58,958	72,549	66,000	45,000
101-4010-4011-8101-000	Vehicle Lease (PD)	-	-	243,900	-
101-4010-4011-8103-000	Internal Srv. - Self-Insurance	-	-	-	865,802
101-4010-4011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	305,803
101-4010-4011-8105-000	Fuel	69,210	41,945	42,000	35,000
101-4010-4011-8109-000	Equipment	22,459	28,624	30,000	15,000
101-4010-4011-8110-000	Equipment Maintenance	13,762	7,599	16,470	15,000
101-4010-4011-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	183,495
101-4010-4011-8134-000	Safety Clothing/Equipment	35,960	28,627	35,000	35,000
101-4010-4011-8140-000	Utilities	-	19,335	30,000	-
101-4010-4011-8170-000	Professional Service	152,306	129,529	171,340	159,907
101-4010-4011-8176-000	Reserves and Volunteers	-	-	3,500	500
101-4010-4011-8180-000	Contract Services	575,879	614,533	756,606	774,900
101-4010-4011-8200-000	Training Expense	43,463	31,323	40,000	35,000
101-4010-4011-8210-000	Training Expense - POST Reimb.	29,999	34,785	30,000	20,000
101-4010-4011-8334-000	Subscription Finan Principal	4,965	5,266	-	-
101-4010-4011-8336-000	Interest Expense	346	178	-	-
101-4010-4011-8520-000	Machinery & Equipment	-	-	38,000	-
	TOTAL	**10,367,194**	**12,083,981**	**13,875,656**	**14,835,026**


CITY OF SOUTH PASADENA CALIFORNIA
1888

Fire Department (Dept. #5010)

Mission Statement

Grounded in Courage, Commitment, and Community, we protect life, property, and the environment from all hazards through training, education, and vigilance, with the highest level of customer service

Department Overview & Responsibilities

The Fire Department provides for the protection of life, property, and the environment from the adverse effects of fires, medical emergencies, and hazardous conditions through sustained training, progressive education, and constant diligence to provide the highest level of customer service. The Department offers Fire prevention programs and community education activities. The Fire Department provides emergency fire and life safety response consisting of one engine and one rescue ambulance around the clock every day of the year.

Department Resources

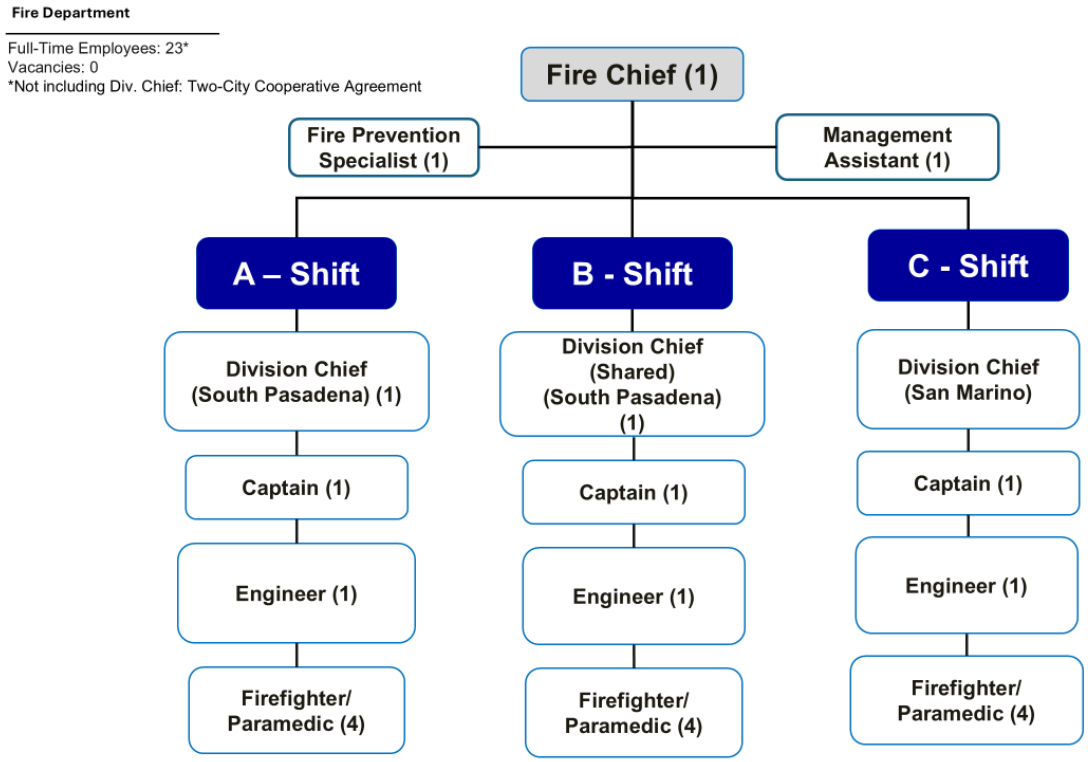
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Charges for Current Services	1,520,604	1,295,899	1,333,600	1,530,100
Intergovernmental	41,148	343,697	307,000	307,000
Licenses & Permits	12,879	1,554	1,500	15,000
General Revenues	5,394,700	5,778,643	6,294,389	7,397,558
Total	**6,969,331**	**7,419,793**	**7,936,489**	**9,249,658**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Fire	6,757,075	7,392,175	7,897,889	9,210,158
Emergency Preparedness	39,847	27,618	38,600	39,500
Total	**6,796,922**	**7,419,793**	**7,936,489**	**9,249,658**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Fire Chief	1	1	1	1
Division Chief	2	2	2	2
Fire Prevention Specialist/Inspector	1	1	1	1
Fire Captain	3	3	3	3
Fire Engineer	6	6	6	3
Firefighter/Paramedic	9	9	9	12
Management Assistant	1	1	1	1
Total Funded Positions	**23**	**23**	**23**	**23**

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Workforce development and staffing stability to improve operational efficiencies, maintain retention, and advance recruitment efforts. *[CC Priority – Operational Efficiencies 5E]*

Status: Completed

Promoted and recruited key personnel to sustain department operations and ensure consistent service delivery. This included promoting one Division Chief, one Fire Captain, and one Fire Engineer, strengthening leadership capacity and supporting succession planning. Multiple recruitment processes also resulted in the hiring of four Firefighter Paramedics, maintaining minimum staffing levels and ensuring emergency response readiness.

Additionally, the department established a Firefighter Trainee Program to expand the candidate pipeline, enhance long-term recruitment outcomes, and reduce the operational impacts of staffing vacancies.

2. Emergency Preparedness and Community Readiness. *[CC Priority – Infrastructure 2I]*

Status: Ongoing

The department continued to strengthen emergency preparedness through staff trainings, drills, and coordination with partner agencies, while also supporting public education efforts to enhance community readiness and disaster awareness. The implementation of Lexipol software has further advanced this work by providing access to industry best practices and ensuring department guidelines remain compliant with federal and state laws.

Additionally, the department secured $25,000 from the California Fire Foundation Grant to support a public advertising and outreach campaign. These funds will be used to provide the community with vital public safety information and timely notifications, further improving overall preparedness and awareness.

3. Ensure the safety and health of the department workforce by replacing and upgrading equipment. *[CC Priority – Operational Efficiencies 5E]*

Status: Completed

The department obtained $197,000 from the County to purchase two automated gurneys and one cardiac monitor to replace aging equipment and reduce lifting-related injuries.

FY 2026-2027 Work Plan

1. Expand community outreach and public education initiatives to strengthen disaster preparedness and community resilience. *[CC Priority – Infrastructure 2I]*

2. Launch a Community Risk Assessment and Standards of Cover study to evaluate service demand, deployment strategies, and resource allocation, supporting data-informed decision-making and long-term service planning. *[CC Priority – Operational Efficiencies 5D]*

3. Begin development of a comprehensive departmental strategic plan to align organizational priorities, guide resource allocation, and address current and emerging risks within the community. *[CC Priority – Governance 4C]*

4. Support the Public Safety Commission in developing annual priorities and a work plan aligned with City Council goals. This includes regular coordination with staff to identify key public safety issues, review departmental initiatives, and provide input on emergency preparedness, community risk reduction, and fire service delivery. Facilitate ongoing reporting and communication to ensure Commission efforts remain aligned with Council and community needs. *[CC Priority – Governance 4C]*

5. Implement a comprehensive wellness program focused on workforce health, resilience, and injury reduction, with continued development as an ongoing initiative throughout the fiscal year. *[CC Priority – Operational Efficiencies 5E]*

Notable Changes for FY 2026-2027

The Department is not planning any changes in FY 2026-2027 after numerous changes over the past 2 years based on an organizational restructuring.

Enhancements

The Fire Department is proposing to purchase services for Community Risk Analysis, Standards of Cover, and a Strategic Plan for Fire Department with an estimated cost of $66,000. The study is designed to review current and future risks within the community (i.e., mid-rise development and the Monterey Hills), evaluate the department's ability to address them, and lay out a plan to meet the future needs. These elements are also necessary to start the accreditation process.

Administration (Division #5011)

The Fire Department protects life, property, and the environment through fire suppression, emergency medical services, rescue, and hazard mitigation, while also supporting safe community growth through fire prevention, inspections, plan review, and code enforcement. By ensuring development and infrastructure projects meet fire and life safety standards, the department promotes efficient operations, risk reduction, and resilient, sustainable communities.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-5010-5011-7000-000	Salaries - Permanent	2,350,277	2,354,566	3,226,793	3,391,522
101-5010-5011-7020-000	Overtime	1,156,824	1,582,827	800,000	800,000
101-5010-5011-7030-000	Overtime - Flsa	32,117	30,884	30,000	35,000
101-5010-5011-7035-000	Overtime - Fire Strike	-	-	300,000	300,000
101-5010-5011-7040-000	Holiday	82,789	90,376	85,197	90,000
101-5010-5011-7045-000	Overtime - Special Detail	83,006	91,729	100,000	100,000
101-5010-5011-7060-000	IOD - Safety	223,817	380,855	-	-
101-5010-5011-7065-000	Fitness	4,500	4,300	10,500	9,000
101-5010-5011-7070-000	Leave Buyback	7,433	14,588	40,000	-
101-5010-5011-7100-000	Retirement	512,737	486,595	549,620	513,869
101-5010-5011-7100-010	CalPERS UAL	970,914	859,997	1,059,393	1,641,244
101-5010-5011-7108-000	Deferred Compensation	39,337	45,002	29,085	32,045
101-5010-5011-7110-000	Workers Compensation	303,236	330,469	281,971	263,697
101-5010-5011-7120-000	Disability Insurance	15,592	-	-	-
101-5010-5011-7130-000	Group Health Insurance	310,525	335,646	346,192	378,180
101-5010-5011-7140-000	Optical Insurance	4,211	4,122	4,628	5,520
101-5010-5011-7150-000	Dental Insurance	15,375	15,197	17,116	20,700
101-5010-5011-7160-000	Life Insurance	2,032	2,291	3,588	3,588
101-5010-5011-7170-000	FICA - Medicare	53,046	58,853	41,156	46,466
101-5010-5011-7180-000	Uniform Allowance	16,782	14,819	21,275	19,675
101-5010-5011-8000-000	Office Supplies	2,645	3,692	3,700	3,200
101-5010-5011-8010-000	Postage	400	1,081	1,133	1,200
101-5010-5011-8020-000	Special Department Expense	42,256	35,879	37,500	31,000
101-5010-5011-8024-000	Fire Strike Team Expense	-	4,017	10,000	10,000
101-5010-5011-8025-000	Medical Supplies	36,163	42,628	37,800	37,500
101-5010-5011-8026-000	Hazardous Materials	3,449	380	800	900
101-5010-5011-8027-000	Ground Emergency Medical Trans	-	-	-	100,000
101-5010-5011-8034-000	Accelerant Detection K9	3,448	3,543	2,020	-
101-5010-5011-8050-000	Printing/Duplicating	683	1,669	700	700
101-5010-5011-8060-000	Dues & Memberships	1,000	1,500	2,600	2,600
101-5010-5011-8080-000	Books & Periodicals	83	1,312	1,500	1,000
101-5010-5011-8090-000	Conference & Meeting Expense	1,200	3,771	10,200	6,500
101-5010-5011-8100-000	Vehicle Maintenance	57,457	74,212	55,000	55,000
101-5010-5011-8103-000	Internal Srv. - Self-Insurance	-	-	-	127,881
101-5010-5011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	362,063
101-5010-5011-8105-000	Fuel	10,248	23,326	27,400	20,000

Administration (Division #5011, continued)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-5010-5011-8110-000	Equipment Maintenance	4,544	6,567	10,500	8,000
101-5010-5011-8120-000	Building Maintenance	10,894	15,782	10,000	8,000
101-5010-5011-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	121,291
101-5010-5011-8134-000	Safety Clothing/Equipment	41,057	39,423	53,000	49,000
101-5010-5011-8135-000	Fire Investigation Supplies	-	-	1,480	1,400
101-5010-5011-8170-000	Professional Service	28,894	28,626	64,225	116,000
101-5010-5011-8180-000	Contract Services	282,440	305,689	364,917	346,917
101-5010-5011-8183-000	Contract Svcs-Command Sharing	38,078	12,604	156,000	137,500
101-5010-5011-8200-000	Training Expense	7,591	11,028	10,900	12,000
101-5010-5011-8500-000	Building & Improvements	-	-	90,000	-
101-5010-5011-8540-000	Automotive Equipment	-	72,331	-	-
	TOTAL	**6,757,075**	**7,392,175**	**7,897,889**	**9,210,158**

Emergency Preparedness (Division #5012)

The Emergency Preparedness Division coordinates the City's readiness, response, and recovery for emergencies and disasters by managing EOC operations, disaster planning, and alert and warning systems, while overseeing the CERT program to build community capacity. Through coordinated planning, public outreach, and data-informed improvements, the division enhances operational efficiency, strengthens community services, and supports a resilient and well-prepared community.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-5010-5012-8020-000	Special Department Expense	20,297	27,618	35,800	30,000
101-5010-5012-8180-000	Contract Services	19,550	-	2,800	9,500
	TOTAL	**39,847**	**27,618**	**38,600**	**39,500**

Public Works Department (Dept. #6010)

Mission Statement

The City of South Pasadena is committed to providing reliable support and maintenance for essential public services for all members of our diverse community. We work to preserve the City's historic character while advancing toward a more sustainable, resilient, and efficient future.

Department Overview & Responsibilities

The Public Works Department ensures the efficient operation of essential public infrastructure and services, including water system management, sewer maintenance, solid waste and recycling, water conservation, traffic operations, street design and maintenance, public facilities and park maintenance, and graffiti abatement. These services are delivered with a focus on environmental stewardship and responsive customer service to the community.

Public Works Administration coordinates all activities of the City's Capital Improvement Program and oversees the planning and delivery of infrastructure projects. The division also reviews plans, issues permits, and provides inspections for private construction projects to ensure compliance with City standards and regulations.

Department Resources

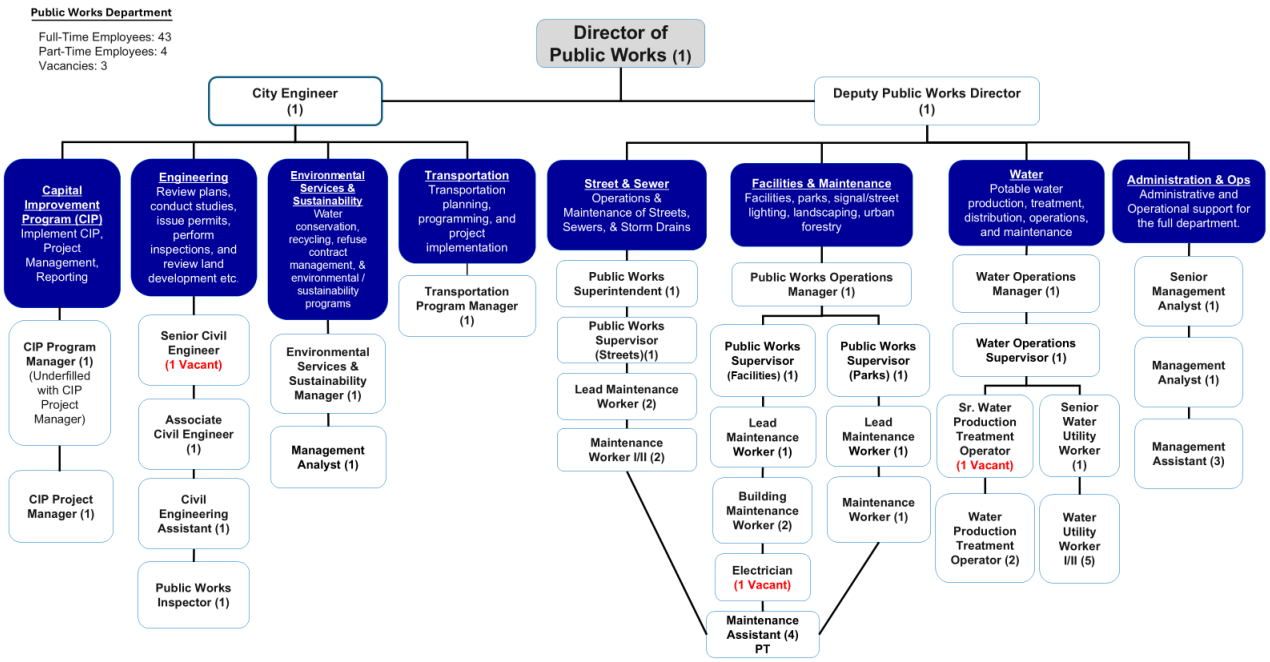
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Charges for Current Services	222,537	149,786	218,100	218,100
Licenses & Permits	50,879	17,585	36,800	36,800
Other Revenue	4,650	24,139	16,927	17,000
General Revenues	2,955,411	3,075,495	3,411,377	1,503,480
Total	**3,233,477**	**3,267,005**	**3,683,204**	**1,775,380**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Admin. & Engineering	883,852	589,984	581,509	919,982
Environmental Services	103,729	238,747	347,041	315,498
Facilities Maintenance	1,140,997	1,493,244	1,572,906	539,900
Park Maintenance	895,613	945,030	1,181,748	-
Total	**3,024,189**	**3,267,005**	**3,683,204**	**1,775,380**

Organizational Chart



Position Summary

	23/24	24/25	25/26	26/27
Administrative/Engineering Division				
Public Works Director	1	1	1	1
Deputy Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Senior Civil Engineer	1	1	1	1
Associate Civil Engineer	1	1	1	1
Civil Engineering Assistant	1	1	1	1
Public Works Assistant	1	1	1	1
Public Works Inspector	2	2	2	1
Sr. Management Analyst	0	0	1	1
Management Analyst	2	2	1	1
Management Assistant	1	1	2	2
Transportation Program Manager	1	1	1	1
CIP Program Manager*	0	0	1	1
CIP Project Manager	0	0	1	1
Operations & Maintenance Division				
Public Works Superintendent	0	0	1	1
Public Works Operations Manager	1	1	1	0
Public Works Supervisor	0	0	0	1
Facilities and Parks Supervisor	1	1	1	0
Parks Supervisor	0	0	0	0
Facilities Maintenance Supervisor	0	0	0	0
Street & Sewer Supervisor	1	1	1	1
Electrician	1	1	1	1
Senior Maintenance Worker	3	3	3	0
Lead Maintenance Worker	0	0	0	3
Building Maintenance Worker	2	2	2	2
Maintenance Worker I/II	6	6	5	2
Environmental & Sustainability Division				
Environmental & Sustainability Manager	1	1	1	1
Management Analyst	1	1	1	1
Water Division				
Water Operations Manager	1	1	1	1
Water Operations Supervisor	1	1	1	1
Senior Water Utility Worker **	1	1	0	1
Senior Water Production/Treatment Operator	1	1	1	1
Water Production/Treatment Operator	2	2	2	2
Water Utility Worker I/II	5	5	5	5
Total Funded Positions	**41**	**41**	**43**	**39**

* Underfilled with CIP Project Manager

** Currently being underfilled with Water Utility Worker II

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Restructured the allocation of the Public Works budget to increase operational flexibility and reduce reliance on the General Fund. *[CC Priority – Finance 1A]*

Status: Ongoing

Starting in October 2025, under the guidance of the recently hired Public Works Director, the department conducted a comprehensive review of staffing, operational, and project budget allocations to reduce dependence on the General Fund. This includes evaluating allowable costs, shifting eligible expenses to alternative funding sources, and restructuring internal operations and project management workflows. These adjustments are designed to enhance financial sustainability, improve cost-recovery practices, and ensure resources are aligned with both operational needs and City Council priorities.

2. Management is committed to continuing professional development of the departments administrative team, supporting streamlined procedures, and creating more efficient operations. *[CC Priority – Operational Efficiencies 5B]*

Status: Ongoing

Starting in February 2026, the department conducted a series of trainings with administrative staff to strengthen internal capacity by developing the FY 2026–2027 budget, creating a foundation of shared budgetary knowledge, and improving cross-functional understanding among staff. Building on this progress, the team is advancing additional operational tools—including a centralized vendor list. These collective efforts enhance staff proficiency, support more efficient workflows, and improve overall departmental operations. The management team remains committed to further developing staff management and analytical skills to ensure continual improvement and long-term operational effectiveness.

3. Expanded the team by hiring experienced personnel for strategic positions that increased the Department's capacity to execute more projects and increase general efficiency. *[CC Priority – Operational Efficiencies 5E]*

Status: Ongoing

Public Works Department received approval in August 2025 from Council to accelerate the hiring of key positions within the Capital Improvement Program (CIP) by adding two critical roles: CIP Program Manager and CIP Project Manager. In addition, the Maintenance Worker I/II position was eliminated to create the following positions: Public Works Superintendent, Parks Supervisor, and Parks Supervisor Lead Worker to enhance support for the Operation and Maintenance team. Finally, the Department hired four part-time Maintenance Assistants this FY 2025-2026. These staff enhancements support the increased workload of the division and reflect the Public Works

Department's commitment to strengthening its response to community maintenance requests and keeping the City of South Pasadena safe, clean, and thriving.

4. Improve customer service and response time to Public Works requests. *[CC Priorities – Operational Efficiencies 5A]*

Status: Ongoing

The department improved communication with residents by implementing daily public counter hours at City Hall starting in October 2025. This change offered a more direct, in-person way for the community to submit and discuss Public Works service requests. Beyond City Hall coverage, the department now utilizes GoGov software to provide broader access to individualized service requests.

5. Evaluate the streets, gutters, sidewalks, and water/sewer lines that need immediate upgrades and repairs. [CC Priority – Infrastructure 2A]

Status: Ongoing

Delivered pavement rehabilitation, water and sewer line upgrades, and sidewalk/curb repairs on multiple streets throughout the city through the FY 2025-26 Street Improvement Project. Staff continues to coordinate with selected vendors on various improvements to the streets throughout the city, including establishing on-call maintenance to support ongoing citywide repairs.

6. Completed construction of Grevilia and Berkshire Pocket Parks, further expanding the City's public open spaces. *[CC Priority – Infrastructure 2H]*

Status: Completed

Following the contract award in November 2024, the Department coordinated closely with vendors and project managers to bring these two parks to fruition. With the ribbon-cutting ceremony being held on December 17, 2025, the city's newest green spaces now feature native oak trees, energy-efficient LED lighting, a rock garden, smart irrigation, and new shaded seating. This investment underscores the Department's commitment to creating accessible, sustainable environments that will serve the community for generations.

FY 2026-2027 Work Plan

1. Commit to the professional development of staff to improve the operational efficiency and strengthen financial reporting protocols. [CC Priority – Finance 1A]

2. Expand the closed-circuit television (CCTV) sewer inspections in the city to ensure long-term reliability and maintenance of the City's wastewater system to support the city's continued efforts to complete repairs to sewer infrastructure in compliance with the Sewer Consent Judgment. [CC Priority – Infrastructure 2F]

3. Continue implementing citywide improvements (including Fremont Avenue/Huntington Drive Corridor Improvement Project and North-South Fair Oaks ITS Deployment Project) to enhance traffic flow while prioritizing residential safety through strategies that address safety concerns, improve mobility, and strengthen neighborhood quality of life. [CC Priority – Infrastructure 2K]

4. Develop an Urban Forest Management Plan that will reaffirm the city's commitment to enhance the health and longevity of the tree canopy to mitigate the impacts of urban heat and support long-term environmental goals. [CC Priority – Infrastructure 2L]

5. Collaborate with department management and recruit experienced staff to strengthen internal communication and improve operational efficiency through the development of standard operating procedures. [CC Priority – Operational Efficiencies 5B]

6. Implementation of OpenGov permitting software to track and process Public Works permits for residents. [CC Priority – Operational Efficiencies 5B]

NOTABLE CHANGES FOR FY 2026-2027

The Public Works Department aims to strengthen cross-functional collaboration by establishing management-level communication between departments to improve communication and operations. Public Works Administration is developing standard operating procedures (SOPs) to streamline daily communication and routine functions.

In June, the Parks Division moved to Community Services under the Parks Facilities Division. The Budget and staff that were under Public Works moved to Community Services.

ENHANCEMENT

The Public Works Department has requested funding for the purchase of two new forklifts to be housed at the Mission Yard and to be utilized by the Facilities, Sewer, and Streets Divisions and the Garfield yard. This equipment will be used to safely load and unload heavy materials and field equipment, significantly reducing manual handling and the risk of injury to staff. The forklift will also improve operational efficiency by streamlining material movements across worksites. Each forklift is an estimate of $50,000. The cost will be distributed through various funds.

Administration & Engineering (Division #6011)

To account for the administration and oversight of Public Works Department operations, programs, and services. This division supports departmental management, Capital Improvements Program coordination, plan review, permit issuance, and inspection services for public and private improvement projects.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-6010-6011-7000-000	Salaries - Permanent	412,828	338,904	248,198	218,673
101-6010-6011-7010-000	Salaries - Temp / Part	8,606	36,339	42,154	-
101-6010-6011-7020-000	Overtime	1,900	(415)	2,700	3,500
101-6010-6011-7040-000	Holiday	181	118	114	-
101-6010-6011-7070-000	Leave Buyback	-	-	3,919	-
101-6010-6011-7100-000	Retirement	44,201	34,557	15,605	22,073
101-6010-6011-7100-010	CalPERS UAL	72,265	60,820	62,714	136,896
101-6010-6011-7105-000	PARS Employer Contribution	-	-	-	-
101-6010-6011-7108-000	Deferred Compensation	4,253	3,303	1,369	2,163
101-6010-6011-7110-000	Workers Compensation	5,155	6,175	2,614	7,140
101-6010-6011-7120-000	Disability Insurance	15,700	-	-	-
101-6010-6011-7130-000	Group Health Insurance	54,294	41,401	13,594	27,662
101-6010-6011-7140-000	Optical Insurance	764	500	212	501
101-6010-6011-7150-000	Dental Insurance	3,119	2,084	728	1,880
101-6010-6011-7160-000	Life Insurance	375	330	154	326
101-6010-6011-7170-000	FICA - Medicare	6,646	5,834	1,985	3,167
101-6010-6011-8000-000	Office Supplies	2,997	2,038	3,000	3,500
101-6010-6011-8010-000	Postage	1,281	1,855	2,000	1,100
101-6010-6011-8020-000	Special Department Expense	21,671	6,210	25,000	24,000
101-6010-6011-8040-000	Advertising	-	-	2,000	800
101-6010-6011-8050-000	Printing/Duplicating	5,482	925	7,500	5,500
101-6010-6011-8060-000	Dues & Memberships	-	661	3,700	3,000
101-6010-6011-8090-000	Conference & Meeting Expense	2,803	1,984	3,000	2,500
101-6010-6011-8100-000	Vehicle Maintenance	380	-	1,000	500
101-6010-6011-8103-000	Internal Srv. - Self-Insurance	-	-	-	236,128
101-6010-6011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	83,401
101-6010-6011-8105-000	Fuel	1,902	904	2,000	1,500
101-6010-6011-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	27,442
101-6010-6011-8134-000	Safety Clothing/Equipment	719	98	1,500	2,000
101-6010-6011-8170-000	Professional Service	216,330	38,735	105,000	88,630
101-6010-6011-8180-000	Contract Services	-	6,625	27,750	14,000
101-6010-6011-8200-000	Training Expense	-	-	2,000	2,000
	TOTAL	**883,852**	**589,984**	**581,509**	**919,982**

Environmental Services (Division #6015)

To account for programs and services related to waste management, recycling, and environmental sustainability. This division supports public education, regulatory compliance, conservation efforts, and other initiatives intended to protect the environment and promote responsible resource use.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-6010-6015-7000-000	Salaries - Permanent	45,017	141,384	132,151	135,604
101-6010-6015-7010-000	Salaries - Temp / Part	937	1,978	43,953	-
101-6010-6015-7020-000	Overtime	227	515	450	600
101-6010-6015-7040-000	Holiday	42	29	-	-
101-6010-6015-7070-000	Leave Buyback	-	-	980	-
101-6010-6015-7100-000	Retirement	5,218	12,790	10,568	13,688
101-6010-6015-7100-010	CalPERS UAL	10,092	12,546	12,937	12,937
101-6010-6015-7108-000	Deferred Compensation	448	1,391	1,243	1,341
101-6010-6015-7110-000	Workers Compensation	483	1,759	1,984	4,428
101-6010-6015-7130-000	Group Health Insurance	4,379	24,268	23,400	17,154
101-6010-6015-7140-000	Vision Insurance	65	170	165	311
101-6010-6015-7150-000	Dental Insurance	252	869	900	1,166
101-6010-6015-7160-000	Life Insurance	32	121	156	202
101-6010-6015-7170-000	FICA - Medicare	714	2,134	1,803	1,964
101-6010-6015-8010-000	Postage	-	6,855	5,000	3,500
101-6010-6015-8020-000	Special Department Expense	4,364	6,084	15,000	11,000
101-6010-6015-8040-000	Advertising	-	1,115	3,000	1,000
101-6010-6015-8050-000	Printing/Duplicating	1,840	13,084	20,000	9,000
101-6010-6015-8090-000	Conference & Meeting Expense	-	-	600	500
101-6010-6015-8103-000	Internal Srv. - Self-Insurance	-	-	-	31,484
101-6010-6015-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	11,120
101-6010-6015-8140-000	Utilities	117	(3)	15,000	10,000
101-6010-6015-8160-000	Legal Service	-	-	-	1,500
101-6010-6015-8170-000	Professional Services	29,501	11,660	57,750	47,000
	TOTAL	**103,729**	**238,747**	**347,041**	**315,498**

Park Maintenance (Division #6410)

To account for the maintenance and upkeep of the City's parks, landscaped areas, and related public amenities. This division supports routine grounds maintenance, graffiti removal, contract landscape services, utilities, and other activities necessary to maintain safe and attractive park facilities. The division and budget are now under Community Services as of FY 2026-2027.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-6010-6410-7000-000	Salaries - Permanent	87,772	141,722	231,465	-
101-6010-6410-7020-000	Overtime	2,089	9,273	10,200	-
101-6010-6410-7040-000	Holiday	284	195	2,393	-
101-6010-6410-7055-000	IOD - Non Safety	-	4,568	-	-
101-6010-6410-7070-000	Leave Buyback	-	33	1,539	-
101-6010-6410-7100-000	Retirement	9,924	17,156	22,586	-
101-6010-6410-7100-010	CalPERS UAL	16,626	29,185	30,094	-
101-6010-6410-7108-000	Deferred Compensation	881	1,549	2,230	-
101-6010-6410-7110-000	Workers Compensation	2,960	5,278	9,691	-
101-6010-6410-7120-000	Disability Insurance	-	1,722	-	-
101-6010-6410-7130-000	Group Health Insurance	16,496	27,291	34,258	-
101-6010-6410-7140-000	Optical Insurance	217	355	497	-
101-6010-6410-7150-000	Dental Insurance	801	1,251	1,815	-
101-6010-6410-7160-000	Life Insurance	107	209	401	-
101-6010-6410-7170-000	FICA - Medicare	1,242	2,103	3,233	-
101-6010-6410-8000-000	Office Supplies	1,000	302	1,000	-
101-6010-6410-8020-000	Special Department Expense	42,354	55,291	58,560	-
101-6010-6410-8070-000	Mileage/Auto Allowance	439	1,450	1,500	-
101-6010-6410-8100-000	Vehicle Maintenance	2,547	3,080	7,000	-
101-6010-6410-8110-000	Equipment Maintenance	3,814	5,000	5,000	-
101-6010-6410-8140-000	Utilities	51,218	59,847	55,000	-
101-6010-6410-8170-000	Professional Service	3,655	2,890	15,000	-
101-6010-6410-8180-000	Contract Services	633,120	555,236	665,285	-
101-6010-6410-8200-000	Training Expense	57	421	2,000	-
101-6010-6410-8229-000	Taxes	855	369	1,000	-
101-6010-6410-8262-000	Graffitti Removal	17,157	19,255	20,000	-
	TOTAL	**895,613**	**945,030**	**1,181,748**	**-**

Facility Maintenance (Division #6601)

To account for the maintenance, repair, and operation of City-owned buildings and facilities. This division supports building systems, custodial and repair needs, utilities, contract services, and other work necessary to keep public facilities functional, safe, and serviceable.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-6010-6601-7000-000	Salaries - Permanent	259,462	360,758	335,693	275,777
101-6010-6601-7010-000	Salaries - Temp / Part	-	-	-	22,058
101-6010-6601-7020-000	Overtime	17,270	33,933	39,500	38,000
101-6010-6601-7040-000	Holiday Pay	666	1,876	6,450	-
101-6010-6601-7055-000	IOD - Non Safety	-	1,827	-	-
101-6010-6601-7070-000	Leave Buyback	-	189	575	-
101-6010-6601-7100-000	Retirement	24,009	34,280	27,922	27,837
101-6010-6601-7100-010	CalPERS UAL	34,732	58,991	60,827	-
101-6010-6601-7108-000	Deferred Compensation	2,740	3,937	3,221	2,727
101-6010-6601-7110-000	Workers Compensation	9,082	11,326	11,876	9,125
101-6010-6601-7120-000	Disability Insurance	-	2,009	-	-
101-6010-6601-7130-000	Group Health Insurance	58,211	71,832	67,214	34,885
101-6010-6601-7140-000	Optical Insurance	727	885	808	632
101-6010-6601-7150-000	Dental Insurance	2,686	3,116	3,003	2,371
101-6010-6601-7160-000	Life Insurance	341	506	620	411
101-6010-6601-7170-000	FICA - Medicare	3,777	5,417	4,670	4,568
101-6010-6601-8000-000	Office Supplies	1,463	658	1,500	1,500
101-6010-6601-8020-000	Special Department Expense	30,572	21,073	38,800	-
101-6010-6601-8060-000	Due/Memberships	220	100	700	500
101-6010-6601-8070-000	Mileage/Auto Allowance	334	812	700	-
101-6010-6601-8100-000	Vehicle Maintenance	9,274	10,056	12,000	-
101-6010-6601-8103-000	Internal Srv. - Self-Insurance	-	-	-	78,709
101-6010-6601-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	27,800
101-6010-6601-8105-000	Fuel	9,000	4,518	10,000	-
101-6010-6601-8110-000	Equipment Maintenance	1,764	-	4,000	-
101-6010-6601-8120-000	Building Maintenance	132,922	281,755	200,000	-
101-6010-6601-8130-000	Small Tools	1,284	1,882	3,000	2,500
101-6010-6601-8132-000	Uniform Expense	3,500	2,924	5,000	4,000
101-6010-6601-8134-000	Safety Equipment & Supplies	17,909	17,110	40,500	-
101-6010-6601-8140-000	Utilities	240,675	251,104	275,000	-
101-6010-6601-8180-000	Contract Services	278,125	309,930	417,826	-
101-6010-6601-8200-000	Training Expense	252	442	1,500	1,500
101-6010-6601-8540-000	Automotive Equipment	-	-	-	5,000
	TOTAL	**1,140,997**	**1,493,244**	**1,572,906**	**539,900**

Community Development (Dept. #7010)

Mission Statement

The Community Development Department enhances the quality of life in South Pasadena by managing planning, development, housing, and community improvement efforts that shape the built environment, grounded in collaboration, courtesy, and cooperation, and delivered through professional, transparent public service to the community and advisory bodies.

Workplan Item 8 and Notable Accomplishment Item 2 advance the City Council's priority of Housing. The City will continue to focus on implementing housing goals, including the acquisition and sale of Caltrans-owned homes, consistent with the City Council's 2026 Priorities adopted on March 18, 2026. FY 2026–2027 Workplan Item 8 directly supports this priority by establishing a goal for the Community Development Department to purchase and sell Caltrans homes as they become available.

In addition, FY 2025–2026 Notable Accomplishment Item 2 implements Program 2.i (Inclusionary Housing Regulations) of the City's 6th Cycle Housing Element, which outlines specific programs to achieve the City's housing goals by the end of the planning period in 2029.

Department Overview & Responsibilities

The Community Development Department is comprised of four divisions: Planning, Building, Code Enforcement, and Housing.

The Community Development Department is responsible for administering the City's land use, development, building, code enforcement, and housing programs. The Planning Division administers the City's Zoning Code, including land use and development regulations, processes land use permits, and undertakes long-range land use planning. The Building Division enforces construction standards to safeguard life, health, and property by reviewing building plans for code compliance, issuing building permits, and performing construction inspections. The Code Enforcement Division works with property owners to secure compliance with the municipal code and address health and safety issues. The Housing Division administers the City's Housing Element and related housing programs in accordance with state law and adopted City policy. Department staff facilitates the work of the Planning Commission, the Cultural Heritage Commission, and the Public Arts Commission.

The Housing Authority, established in 2011, assumed the former Community Redevelopment Agency's housing assets and activities following its dissolution in 2012. The City Council serves as the Housing Authority's governing board. The Authority supports the provision of safe and sanitary housing opportunities for South Pasadena residents.

Department Resources

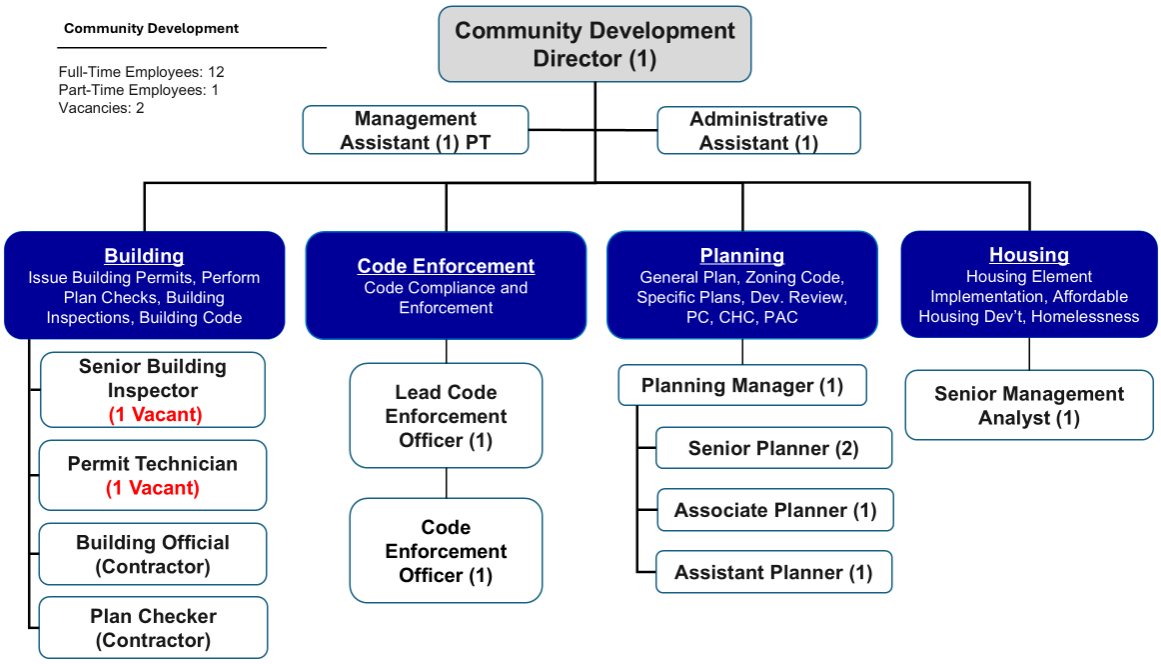
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Charges for Current Services	1,696,394	763,446	1,212,000	1,592,000
Licenses & Permits	54,463	21,136	71,200	292
General Revenues	1,212,466	2,246,430	2,916,195	2,112,391
Total	**2,963,323**	**3,031,012**	**4,199,395**	**3,704,683**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Community Development	2,963,323	3,031,012	4,199,395	3,704,683
Total	**2,963,323**	**3,031,012**	**4,199,395**	**3,704,683**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Community Development Director	1	1	1	1
Deputy Community Development Director	1	1	0	0
Planning Manager	1	1	1	1
Senior Management Analyst/Housing	1	1	1	1
Senior Planner	2	2	2	2
Associate Planner	2	2	1	1
Assistant Planner	1	0	1	1
Lead Code Enforcement Officer*	0	0	1	1
Code Enforcement Officer**	0	0	1	1
Administrative Assistant***	1	1	1	1
Permit Technician**** (Vacant)	1	1	0	1
Senior Building Inspector**** (Vacant)	0	0	0	1
Total Funded Positions	**11**	**10**	**10**	**12**

* Senior Community Improvement Coordinator retitled to Lead Code Enforcement Officer

** Community Improvement Coordinator retitled to Code Enforcement Officer

*** Administrative Secretary retitled to Administrative Assistant

*** Permit Counter Technician retitled to Permit Technician

**** New position

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Established the City's first pilot rental assistance program with Permanent Local Housing Allocation (PLHA) funds. *[CC Priority -Housing 3A]*

Status: Planning

On June 4, 2025, the City Council adopted a resolution to participate in the County's PLHA Program and authorized a reimbursable agreement with the Los Angeles County Development Authority (LACDA). The Council approved guidelines for a PLHA pilot rental assistance program on October 15, 2025. An agreement with LACDA was executed on March 27, 2026.

2. Amended the Housing Element, Zoning Code Map, and Downtown Specific Plan to implement increased heights and densities. *[CC Priority -Housing 3A]*

Status: Ongoing

On August 20, 2025, the City adopted three resolutions and one ordinance to amend the General Plan, Housing Element, Downtown Specific Plan (DTSP), Zoning Code, and Zoning Map. These actions increased height limits, adjusted density requirements, and updated development standards for mixed-use and multifamily areas. The amendments were submitted to HCD for review and approval.

3. Amended the Zoning Code to allow for streamlined design reviews and Chair Review process. *[CC Priority – Operational Efficiency 5D]*

Status: Ongoing

On April 16, 2025, City Council adopted Ordinance No. 2395 to eliminate the Design Review Board and reallocate its authority to the Planning Commission. A subsequent Ordinance will be introduced to City Council on May 6, 2026, as a cleanup amendment to the Zoning Code.

4. Launched implementation of a new cross-departmental online permitting system to replace an underperforming, partially implemented platform, improving integration across Planning, Building, Fire, and Public Works while mitigating substantial future capital costs. *[CC Priority – Operational Efficiency 5D]*

Status: Completed

On November 19, 2025, the City Council approved a new permitting and land management software platform, OpenGov, to further improve efficiency and streamline the project approval process.

5. Procured consultant and conducted preliminary community engagement pertaining to the development of City-wide Objective Design Standards. *[CC Priority -Housing 3A]*

Status: Completed

On December 17, 2025, the City Council approved an agreement with a consultant to develop objective development standards for multi-family and mixed-use housing projects consistent with state guidance and model resources. On March 14, 2026, City staff and the consultant hosted an objective design standards “walk and talk” to gather community input.

6. Procured consultant to develop a Pre-Approved Accessory Dwelling Unit (ADU) Program. *[CC Priority -Housing 3A]*

Status: Completed

On December 17, 2025, the City Council approved an agreement with a consultant to develop a comprehensive Pre-Approved ADU Program. The program will establish a library of pre-approved ADU plans to streamline development and reduce costs for homeowners.

7. Established a Mills Act Contract tracking system. *[CC Priority – Operational Efficiency 5D]*

Status: Completed

On July 17, 2025, Planning staff presented the first Mills Act Contracts Progress Report to City Council. Since then, staff have been monitoring each contract for compliance and providing updates to the Cultural Heritage Commission.

8. Created a Public Art Policy Handbook. *[CC Priority – Operational Efficiency 5D]*

Status: Completed

On November 19, 2025, the City Council adopted Resolution No. 7956 adopting the Public Art Policy Handbook.

9. Established an interdepartmental Development Review Committee and implemented a formal development review process. *[CC Priority – Operational Efficiency 5B]*

Status: Completed

On January 2026, the City Manager enacted a City Policy to establish an interdepartmental Development Review Process. This included the creation of a Development Review Committee and formal process for reviewing and approving development projects through the four phases (1) Entitlement; (2) Plan Check and Permit Issuance; (3) Construction and (4) Occupancy.

10. Fully staffed the Community Development Department with the key staff positions of Director, Planning Manager, Senior Planner, and Lead Code Enforcement Officer. *[CC Priority – Operational Efficiency 5E]*

Status: Completed

New staff included Community Development Director and Senior Planner (June 2025), Planning Manager (November 2025), and Lead Code Enforcement Officer (December 2025).

FY 2026-2027 Workplan

1. Create City-wide multi-family & mixed-use Objective Design Standards. *[CC Priority – Housing 3A]*

2. Update the City's Residential Design Guidelines. *[CC Priority – Housing 3A]*

3. Create an Accessory Dwelling Unit (ADU) Pre-Approved Program. *[CC Priority – Housing 3A]*

4. Review and update, if necessary, the City's Accessory Dwelling Unit (ADU) Ordinance for State compliance. *[CC Priority – Housing 3A]*

5. Develop an SB-79 Implementation Plan. *[CC Priority – Housing 3A]*

6. Complete all permit workflows on the Online Permitting System. *[CC Priority – Operational Efficiencies 5D]*

7. Establish Code Enforcement Standard Operating Procedures. *[CC Priority – Operational Efficiencies 5D]*

8. Purchase and sell Caltrans Homes as they become available. *[CC Priority – Housing 3B]*

9. Draft a development agreement with Related to construct a City Senior Housing Development. *[CC Priority – Housing 3C]*

Notable Changes for FY 2026-2027

Adding one full-time Senior Building Inspector and one full-time Permit Technician. These changes to include in-house staff are intended to improve operational efficiency by strengthening coordination across departments, enhancing accountability, and reducing reliance on contracted services. The City will continue to use contract services as needed.

From a fiscal perspective, the current contract model—at hourly rates of $90.00 for Building Inspectors and $54.00 for Permit Technician services—results in a higher ongoing cost. Shifting a portion of these services in-house reduces reliance on higher-cost consulting services. City Council approved this change on April 15, 2026.

ENHANCEMENTS

Reduction of the Transtech contract by $85,349, and adding two positions to the department (Senior Building Inspector and Permit Tech) to provide in-house services with contract savings.

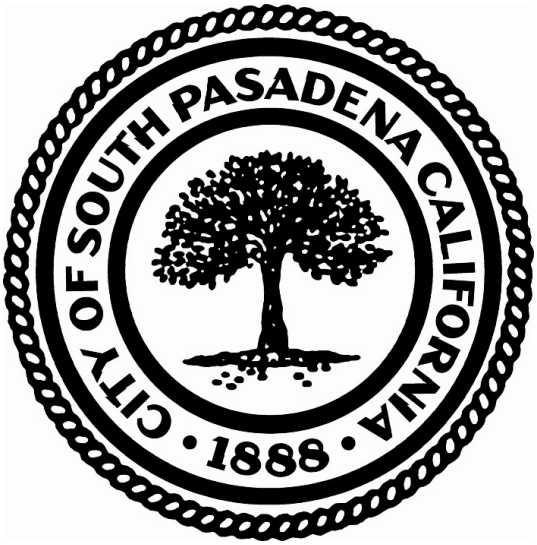
Administration (Division #7011)

Most of the Community Development Department's revenues are generated through application-based fees, including planning entitlement applications, building plan check fees, and construction permit issuance. As the Department's primary function is the administration of land use approvals and the review and issuance of development permits, revenue is directly correlated to development activity and construction volume within the City.

Many of the Community Development Department's expenditures are attributable to contract services that directly support its core functions of land use review and permit issuance. This includes contract personnel who perform building plan checks, inspections, and permit processing services, as well as software platforms necessary to manage applications, workflow tracking, and public access to permitting services. In addition, professional services contracts augment Planning Division capacity by providing specialized expertise for long-range planning initiatives, targeted zoning code updates, mapping services, and other professional planning services. These contractual resources ensure the Department can maintain service levels, regulatory compliance, and timely project processing while advancing strategic planning priorities.

Administration (Division #7011, continued)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-7010-7011-7000-000	Salaries - Permanent	1,161,241	892,639	1,025,812	1,389,647
101-7010-7011-7010-000	Salaries - Temp / Part	79,979	150,963	91,403	54,542
101-7010-7011-7020-000	Overtime	8,544	9,711	-	3,000
101-7010-7011-7040-000	Holiday	-	1,763	-	-
101-7010-7011-7055-000	IOD non-safety	2,685	-	-	-
101-7010-7011-7070-000	Leave Buyback	-	479	10,000	-
101-7010-7011-7100-000	Retirement	115,863	74,751	98,200	114,507
101-7010-7011-7100-010	CalPERS UAL	163,123	202,394	208,695	207,892
101-7010-7011-7105-000	PARS Employer Contribution	-	-	-	-
101-7010-7011-7108-000	Deferred Compensation	11,457	8,648	10,387	13,896
101-7010-7011-7110-000	Workers Compensation	13,388	13,134	16,251	15,684
101-7010-7011-7120-000	Disability Insurance	-	6,715	-	-
101-7010-7011-7130-000	Group Health Insurance	149,241	115,033	172,016	172,270
101-7010-7011-7140-000	Vision Insurance	2,212	1,520	2,065	2,807
101-7010-7011-7150-000	Dental Insurance	8,031	5,596	5,431	10,526
101-7010-7011-7160-000	Life Insurance	1,114	922	2,304	1,824
101-7010-7011-7170-000	FICA - Medicare	19,770	17,520	13,885	22,986
101-7010-7011-8000-000	Office Supplies	6,155	4,459	5,500	3,000
101-7010-7011-8010-000	Postage	8,381	5,695	5,000	5,000
101-7010-7011-8020-000	Special Department Expense	6,097	3,273	5,500	1,000
101-7010-7011-8040-000	Advertising	-	50	300	10,000
101-7010-7011-8050-000	Printing/Duplicating	2,677	3,501	3,000	2,000
101-7010-7011-8060-000	Dues & Memberships	16,880	13,790	13,210	1,500
101-7010-7011-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	106,139
101-7010-7011-8090-000	Conference & Meeting Expense	7,102	1,453	10,000	7,000
101-7010-7011-8100-000	Vehicle Maintenance	476	538	6,500	2,000
101-7010-7011-8103-000	Internal Srv. - Self-Insurance	-	-	-	181,031
101-7010-7011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	63,941
101-7010-7011-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	5,221
101-7010-7011-8160-000	Legal Services	3,090	-	-	-
101-7010-7011-8170-000	Professional Services	374,264	564,041	446,784	75,000
101-7010-7011-8180-000	Contract Services	801,272	763,790	2,043,300	1,230,771
101-7010-7011-8200-000	Training Expense	279	-	2,500	1,500
101-7010-7011-8257-000	Boards & Commissions	-	-	1,350	-
101-7010-7011-8500-000	Building & Improvements	-	168,636	-	-
	TOTAL	**2,963,323**	**3,031,012**	**4,199,395**	**3,704,683**


CITY OF SOUTH PASADENA CALIFORNIA
1888

Library Department (Dept. #8010)

Mission Statement

The South Pasadena Public Library is a welcoming environment where the evolving and diverse needs of our users are met with physical and digital resources, outstanding service, and engaging programs for all.

Department Overview

As a community anchor, the South Pasadena Library supports reading readiness, literacy, lifelong learning, recreation, and professional development with its collections, programs, services, and space. In Fiscal Year 2024-2025, the library had 26,287 registered users and 223,970 library visits, a 6% increase. The combined total of physical and electronic items checked out was 390,581, a 4% increase. Librarians at the Reference Desks conducted 294,481 reference transactions and planned and presented 202 programs, which were attended by more than 14,141 people, a 56% increase in attendance.

The library's accomplishments in FY 2025-2026 were driven by our Strategic Plan and fell into two main categories: facility and technology. Facility accomplishments included concluding the Ad Hoc Committee for the Library/Community Center site planning project, and technology accomplishments included securing a vendor, quotes, Board approval, and implementation of a Radio Frequency Identification (RFID) system that will vastly improve efficiencies and expand the self-service options that customers expect from a modern library.

Department Resources

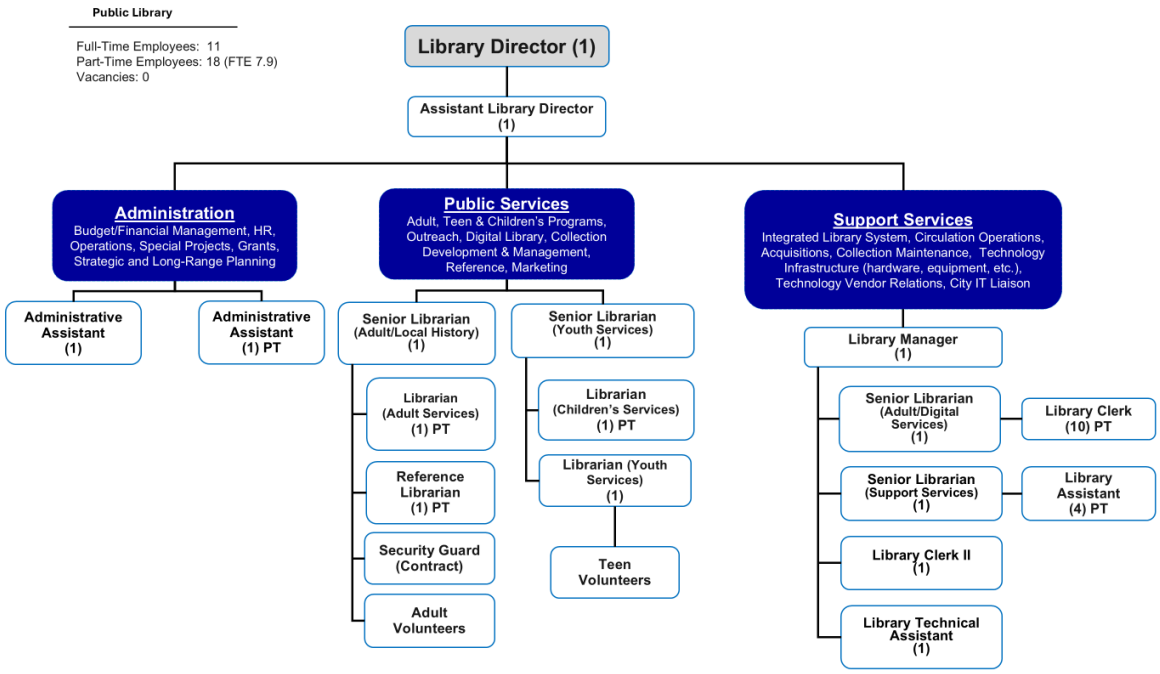
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Assessments	406,634	410,814	428,200	442,950
Charges for Current Services	8,658	7,661	6,900	6,600
Other Revenue	-	-	-	10,000
Use of Money & Property	20,690	14,890	14,000	19,000
General Revenues	1,592,347	1,673,049	2,179,169	2,363,176
Total	**2,028,329**	**2,106,414**	**2,628,269**	**2,841,726**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Library	2,028,329	2,106,414	2,628,269	2,841,726
Total	**2,028,329**	**2,106,414**	**2,628,269**	**2,841,726**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Library				
Library Director	1	1	1	1
Assistant Library Director*	0	0	0	1
Library Manager**	2	2	2	1
Senior Librarian****	0	0	0	4
Librarian	4	4	4	1
Library Technical Assistant	1	1	1	1
Library Clerk II	1	1	1	1
Administrative Assistant***	1	1	1	1
Total Funded Positions	**10**	**10**	**10**	**11**

* Library Manager reclassified to Assistant Library Director

** Support Services Manager retitled to Library Manager

*** Administrative Secretary retitled to Administrative Assistant

**** Added 1 FT Librarian - Offset by reduction of part-time staff

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

The Library's goals for Fiscal Year 2025-2026 were tied to the Strategic Plan. Staff focused on expanding and improving Operational Efficiencies through a reassessment of the Organizational Chart and implementation of Radio Frequency Identification (RFID).

1. Recruitment of the Library Director and organizational restructuring to reflect a more efficient department. *[CC Priority – Operational Efficiencies 5E]*

Status: Complete

The Library hired a new Library Director on 01/12/2026, added an Assistant Director position, added and filled a Youth Services Librarian, and filled a part-time Administrative Assistant position to support daily operations, enhance public service, and strengthen the department's administrative functions.

2. Implementation of a Radio Frequency Identification (RFID) system that will vastly improve efficiencies and expand the self-service options that customers expect from a modern library. *[CC Priority – Operational Efficiencies 5F]*

Status: Complete

FY 2026-2027 Work Plan

1. The Library's goals for Fiscal Year 2026-2027 are tied to the Strategic Plan. Staff will enhance Operational Efficiencies to align with the City's focus on expanding Community Services, which will include launching a "Library of Things" collection, evaluating Community Outreach and developing a library awareness campaign, and expanding programming. *[CC Priority – Operational Efficiencies 5F]*

2. Library staff will focus on expanding and improving Operational Efficiencies through updates to Document Management Services for the Public. *[CC Priority – Operational Efficiencies 5F]*

Enhancement

No enhancements for this budget.

Administration (Division #8011)

To account for the daily operations and programming of the library.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-8010-8011-7000-000	Salaries - Permanent	886,079	944,771	1,060,455	1,209,247
101-8010-8011-7010-000	Salaries - Temp / Part	325,382	373,151	508,713	399,719
101-8010-8011-7020-000	Overtime	445	302	-	9,300
101-8010-8011-7040-000	Holiday	406	-	13,598	-
101-8010-8011-7070-000	Leave Buyback	-	-	32,690	-
101-8010-8011-7100-000	Retirement	105,635	115,552	117,001	138,496
101-8010-8011-7100-010	CalPERS UAL	154,682	195,670	201,762	189,239
101-8010-8011-7108-000	Deferred Compensation	8,631	9,244	10,213	12,092
101-8010-8011-7110-000	Workers Compensation	14,353	16,137	11,985	17,473
101-8010-8011-7120-000	Disability Insurance	-	134	-	-
101-8010-8011-7130-000	Group Health Insurance	129,075	153,903	146,753	199,140
101-8010-8011-7140-000	Optical Insurance	1,967	2,052	2,142	2,640
101-8010-8011-7150-000	Dental Insurance	7,209	7,608	7,502	9,900
101-8010-8011-7160-000	Life Insurance	879	1,092	1,600	1,716
101-8010-8011-7170-000	FICA - Medicare	32,385	34,798	14,919	38,319
101-8010-8011-8000-000	Office Supplies	7,015	6,990	7,000	6,000
101-8010-8011-8010-000	Postage	1,831	1,822	1,500	1,500
101-8010-8011-8020-000	Special Department Expense	35,500	21,075	30,846	35,875
101-8010-8011-8030-000	Library Periodicals	5,774	6,837	7,050	6,700
101-8010-8011-8031-000	Digital Resources	19,909	27,675	24,000	24,000
101-8010-8011-8050-000	Printing/Duplicating	3,244	4,444	4,500	4,500
101-8010-8011-8060-000	Dues & Memberships	4,269	3,423	4,640	5,000
101-8010-8011-8070-000	Mileage Reimbursement	13	91	300	300
101-8010-8011-8080-000	Books/DVDs/CDs	105,170	98,786	110,000	77,800
101-8010-8011-8083-000	E-Books	37,866	35,799	36,000	36,000
101-8010-8011-8090-000	Conference & Meeting Expense	3,027	2,095	3,300	1,500
101-8010-8011-8103-000	Internal Srv. - Self-Insurance	-	-	-	157,419
101-8010-8011-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	55,600
101-8010-8011-8110-000	Equipment Maintenance	3,392	3,508	5,100	4,000
101-8010-8011-8111-000	IT Computer Equipment < 5k	-	-	-	2,200
101-8010-8011-8120-000	Building Maintenance	1,895	3,230	4,750	-
101-8010-8011-8151-000	CENIC WiFi Expenses	7,249	9,005	11,600	11,600
101-8010-8011-8155-000	Equipment Leasing	432	434	450	450
101-8010-8011-8170-000	Professional Service	13,346	7,580	8,000	8,700
101-8010-8011-8180-000	Contract Services	82,467	16,859	236,400	171,300
101-8010-8011-8200-000	Training Expense	1,563	288	1,500	2,000
101-8010-8011-8257-000	Board Commission Expense	1,496	1,687	2,000	2,000
101-8010-8011-8500-000	Buildings & Improvements	10,000	-	-	-
101-8010-8011-8520-000	Machinery & Equipment	15,743	-	-	-
101-8010-8011-8530-000	Computer Equipment	-	369	-	-
	TOTAL	**2,028,329**	**2,106,414**	**2,628,269**	**2,841,726**

Community Services (Dept. #8030)

Mission Statement

The Community Services Department is dedicated to enhancing the quality of life in South Pasadena by delivering inclusive programs, essential services, and community-centered events for residents of all ages. Through comprehensive senior services, enriching recreation and youth programs, accessible community transit, responsible stewardship, and partnerships, the Department fosters wellness, connection, sustainability, and civic pride. We are committed to building a vibrant, supportive community where individuals and families can thrive.

Department Overview & Responsibilities

The Community Services Department is responsible for enhancing the quality of life in South Pasadena by providing programs, services, facilities, and community events that serve residents of all ages. Under the direction of the Community Services leadership team, the Department administers recreational, social, and transportation services; manages public facilities and park use; and coordinates community events and partnerships that support resident engagement and well-being.

Core responsibilities include the planning and delivery of recreation and enrichment programs, operation of the Senior Center, and provision of services for older adults, management of Dial-A-Ride transportation services, coordination of facility rentals and park reservations, and oversight of community events and City-sponsored initiatives. The Department also manages contracts, commissions, partnerships, and interdepartmental coordination to support service delivery and maintain public assets.

The Department is organized into four divisions: Administration, Recreation and Youth Services, Senior Services, and Transit. Administration oversees budgeting, planning, contracts, and major initiatives. Recreation and Youth Services delivers year-round classes, camps, and special events. Senior Services provides nutrition, social, and wellness programming for older adults. Transit provides transportation services for eligible residents.

Through these efforts, the Community Services Department supports access to services, promotes community engagement, and maintains programs and facilities that contribute to the overall livability of South Pasadena.

Department Resources

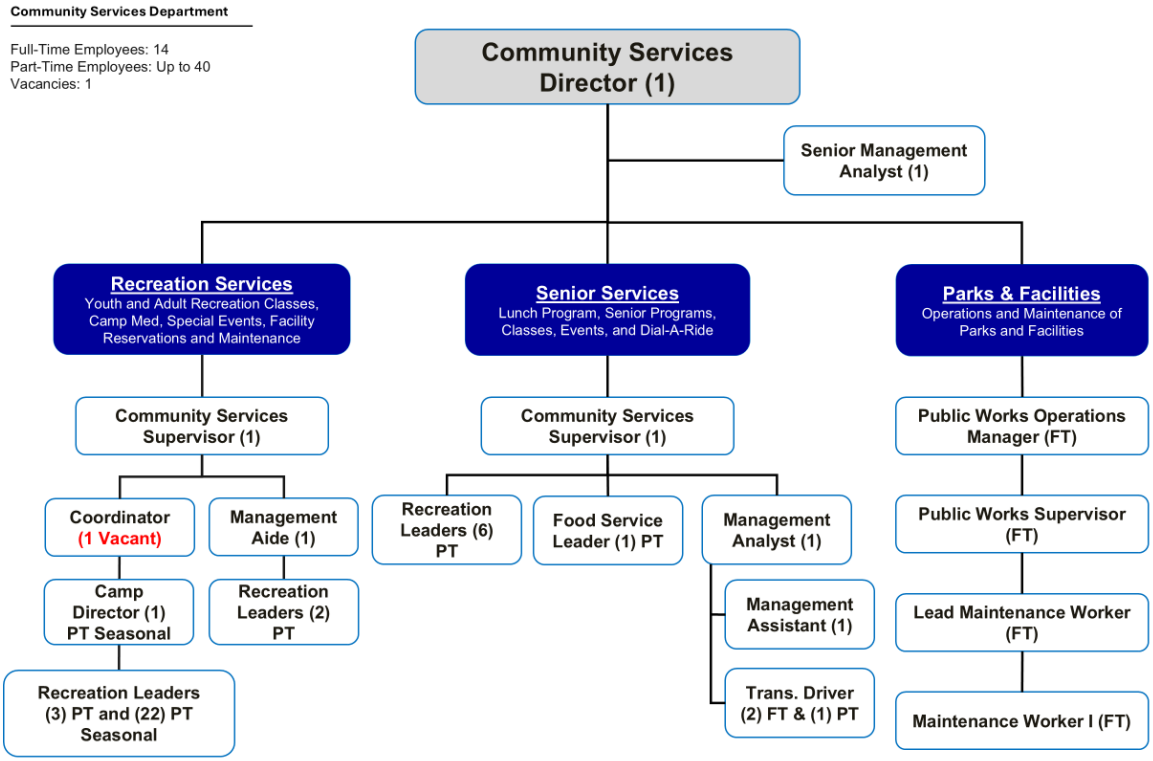
REVENUE – BY CATEGORY

Revenue Categories	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Charges for Current Services	666,589	591,093	468,770	446,600
Other Revenue	23,817	22,979	19,000	22,000
Use of Money & Property	380,516	205,103	390,725	486,464
General Revenues	342,176	713,591	1,413,842	1,412,872
Total	**1,413,098**	**1,532,766**	**2,292,337**	**2,367,936**

EXPENDITURES – BY DIVISION

Divisions	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Current Budget	FY 2026-27 Adopted Budget
Community Services	292,910	424,008	599,073	686,257
Recreation & Youth Services	728,163	751,167	1,191,425	1,042,885
Senior Services	392,025	357,591	501,839	638,794
Parks and Facilities	-	-	-	1,069,308
Total	**1,413,098**	**1,532,766**	**2,292,337**	**3,437,244**

Organizational Chart



Full-Time Position Summary

	23/24	24/25	25/26	26/27
Community Services				
Community Services Director	1	1	1	1
Deputy Community Services Director*	1	1	1	0
Senior Management Analyst **	0	0	0	1
Community Services Supervisor ***	0	0	0	2
Management Analyst	1	1	1	1
Management Assistant	1	1	1	1
Management Aide	0	0	0	1
Senior Services Supervisor	1	1	1	0
Youth Services Supervisor	1	1	1	0
Community Services Coordinator****	0	0	0	1
Program Specialist	1	1	1	0
Transportation Driver	2	2	2	2
Public Works Manager*****	0	0	0	1
Public Works Supervisor (Parks)******	0	0	0	1
Lead Maintenance Worker*******	0	0	0	1
Maintenance Worker********	0	0	0	1
Total Funded Positions	**9**	**9**	**9**	**14**

* Reclassified to Customer Success Manager

** Senior Community Services Supervisor reclassified to Senior Management Analyst

*** Senior Services Supervisor and Youth Services Supervisor reclassified to Community Services Supervisor

**** Program Specialist reclassified to Community Services Coordinator

*****Position transferred to Community Services Department

******Position transferred to Community Services Department

********Position transferred to Community Services Department

Accomplishments and Work Plan

FY 2025-2026 Accomplishments

1. Advance the Arroyo Golf Course Master Plan through a public-private partnership procurement process. *[CC Priority – Infrastructure 2D]*

   Status: Complete

   In 2025, staff completed the Request for Qualifications (RFQ) process to identify a qualified partner to support future implementation and funding of the Arroyo Golf Course Master Plan. This process established the framework for partnership negotiations, with a final agreement anticipated in 2026.

2. Completed construction of two pocket parks and expanded neighborhood park access. *[CC Priority – Infrastructure 2I]*

   Status: Complete

   In 2025, staff completed construction of two pocket parks as part of the City's broader effort to enhance public park spaces and support long-term parks planning. A grand opening was held in December 2025 to recognize project completion and introduce the new park spaces to the community.

3. Established a Community Services Commission Work Plan and meeting framework. *[CC Priority – Governance 4C]*

   Status: Complete

   In September 2025, the Community Services Commission adopted its annual work plan, including meeting topics and priorities for the year. This effort supports improved coordination, transparency, and alignment between the Commission and Department initiatives.

FY 2026-2027 Work Plan

1. Evaluation of Community Services Programs using consistent data and performance measures to improve program evaluation, accountability, and data-informed decision making. *[CC Priority – Operational Efficiencies 5F]*

2. Complete the Parks Comprehensive Plan and present final recommendations for City Council consideration in 2026, including community engagement results, park assessment findings, priority investments, and implementation strategies. *[CC Priority – Infrastructure 2H]*

3. Coordinate the transition and onboarding of a new golf course operator to ensure continued golf course operations, effective contract administration, and compliance with agreement requirements. *[CC Priority – Infrastructure 2D]*

4. Review and update Community Services policies and procedures to improve consistency, cost recovery, customer service, and administrative efficiency for facility rentals, field use, special events, and fee waiver requests. *[CC Priority – Operational Efficiencies 5F]*

5. Support department-wide staff development through training, cross-functional assignments, professional development opportunities, and updated internal procedures. *[CC Priority – Operational Efficiencies 5E]*

NOTABLE CHANGES FOR FY 2026-2027

As of June 10, 2026, the Park Maintenance Division in Public Works moved to the Parks Facilities Division under Community Services. The budget and staff moved from Public Works to Community Services.

ENHANCEMENT

No enhancements are included in this budget.

Senior Services (Division #8021)

Supports programs, services, and activities for older adults, including social, recreational, health, and wellness offerings, as well as related operational and staffing costs.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-8030-8021-7000-000	Salaries - Regular Employees	89,898	84,644	90,792	98,563
101-8030-8021-7010-000	Salaries - Temp / Part	149,122	123,292	215,518	195,000
101-8030-8021-7070-000	Leave Buyback	-	-	2,193	-
101-8030-8021-7100-000	Retirement	14,562	13,691	6,723	8,867
101-8030-8021-7108-000	Deferred Compensation	874	719	791	986
101-8030-8021-7110-000	Workers Compensation Ins.	2,554	2,188	842	3,188
101-8030-8021-7130-000	Group Health Insurance	10,495	14,824	25,936	12,969
101-8030-8021-7140-000	Optical Insurance	165	131	240	242
101-8030-8021-7150-000	Dental Insurance	579	469	900	908
101-8030-8021-7160-000	Life Insurance	99	102	156	157
101-8030-8021-7170-000	FICA - Medicare	6,961	5,041	1,147	11,569
101-8030-8021-8000-000	Office Supplies	2,974	2,422	3,000	3,000
101-8030-8021-8010-000	Postage	1,694	1,482	2,500	700
101-8030-8021-8020-000	Special Department Expense	29,666	17,360	22,200	22,200
101-8030-8021-8040-000	Advertising	1,002	525	1,000	1,000
101-8030-8021-8050-000	Printing and Duplication	3,600	3,221	18,500	14,600
101-8030-8021-8060-000	Dues/Membership/Subscription	873	882	1,080	630
101-8030-8021-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	200
101-8030-8021-8090-000	Conference & Meeting Expense	1,850	2,414	2,800	2,800
101-8030-8021-8103-000	Internal Srv. - Self-Insurance	-	-	-	125,935
101-8030-8021-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	44,480
101-8030-8021-8110-000	Equipment Maintenance	3,530	2,602	1,602	-
101-8030-8021-8120-000	Building Maintenance	2,399	1,323	2,113	-
101-8030-8021-8180-000	Contract Services	34,560	31,473	60,006	45,000
101-8030-8021-8200-000	Training Expenses	515	500	800	800
101-8030-8021-8264-000	Special Events	16,195	20,968	21,000	19,000
101-8030-8021-8267-000	Classes	17,638	27,319	20,000	26,000
101-8030-8021-8300-000	Lease Payment	220	-	-	-
	TOTAL	**392,025**	**357,591**	**501,839**	**638,794**

Community Services (Division #8031)

Supports department-wide community services operations, including public programs, events, partnerships, administration, and services intended to enhance community engagement and quality of life.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-8030-8031-7000-000	Salaries - Permanent	138,815	179,128	171,729	240,050
101-8030-8031-7010-000	Salaries - Temp / Part	-	398	15,776	16,247
101-8030-8031-7020-000	Overtime	-	156	31,900	31,900
101-8030-8031-7040-000	Holiday	-	-	2,428	-
101-8030-8031-7070-000	Leave Buyback	-	-	3,989	-
101-8030-8031-7100-000	Retirement	18,361	18,137	18,895	21,595
101-8030-8031-7100-010	CalPERS UAL	50,563	63,104	65,069	115,461
101-8030-8031-7108-000	Deferred Compensation	1,378	1,717	1,602	2,401
101-8030-8031-7110-000	Workers Compensation	1,578	1,817	2,113	2,783
101-8030-8031-7130-000	Group Health Insurance	12,610	18,101	23,924	31,587
101-8030-8031-7140-000	Optical Insurance	138	134	165	590
101-8030-8031-7150-000	Dental Insurance	568	677	820	2,212
101-8030-8031-7160-000	Life Insurance	83	103	156	383
101-8030-8031-7170-000	FICA - Medicare	1,971	2,532	2,323	4,326
101-8030-8031-8000-000	Office Supplies	130	343	1,000	1,000
101-8030-8031-8010-000	Postage	650	-	650	650
101-8030-8031-8020-000	Special Department Expense	8,147	9,611	4,796	5,650
101-8030-8031-8040-000	Advertising	99	1,000	1,000	1,000
101-8030-8031-8050-000	Printing/Duplicating	321	200	200	200
101-8030-8031-8060-000	Dues & Memberships	705	700	705	1,794
101-8030-8031-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	35,000
101-8030-8031-8090-000	Convention & Meeting Expense	2,620	1,817	2,250	2,250
101-8030-8031-8100-000	Vehicle Maintenance	-	-	-	300
101-8030-8031-8103-000	Internal Srv. - Self-Insurance	-	-	-	27,548
101-8030-8031-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	9,730
101-8030-8031-8110-000	Equipment Maintenance	915	3,951	4,100	4,100
101-8030-8031-8120-000	Building Maintenance	2,000	3,960	15,860	-
101-8030-8031-8180-000	Contract Services	6,308	7,446	51,625	1,500
101-8030-8031-8200-000	Training Expense	150	-	-	-
101-8030-8031-8264-000	Special Events	44,579	108,097	175,000	125,000
101-8030-8031-8300-000	Lease Payment	220	879	1,000	1,000
	Total	**292,910**	**424,008**	**599,073**	**686,257**

Recreation and Youth Services (Division #8032)

Supports recreational programming and youth services, including camps, classes, enrichment activities, special events, and related staffing and operational costs.

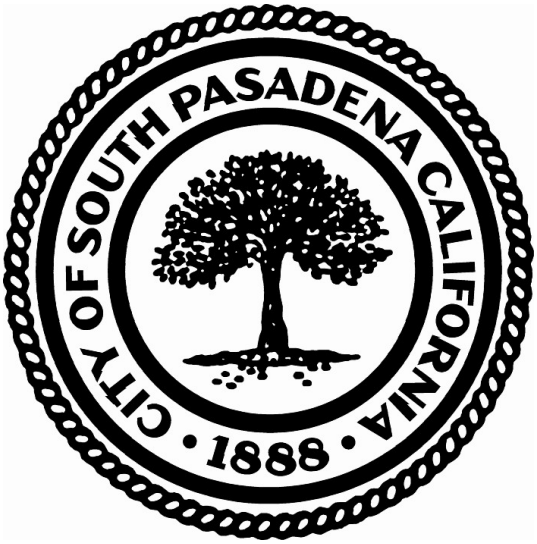
GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-8030-8032-7000-000	Salaries - Permanent	103,573	148,587	208,944	264,420
101-8030-8032-7010-000	Salaries - Temp / Part	314,957	320,960	615,252	320,349
101-8030-8032-7020-000	Overtime	1,633	2,341	2,500	-
101-8030-8032-7040-000	Holiday	533	408	2,012	-
101-8030-8032-7070-000	Leave Buyback	-	27	2,193	-
101-8030-8032-7100-000	Retirement	12,196	13,212	15,279	23,787
101-8030-8032-7108-000	Deferred Compensation	1,506	1,638	1,802	2,644
101-8030-8032-7110-000	Workers Compensation	4,665	5,222	1,923	6,351
101-8030-8032-7130-000	Group Health Insurance	12,215	13,899	18,829	34,793
101-8030-8032-7140-000	Optical Insurance	329	311	394	650
101-8030-8032-7150-000	Dental Insurance	1,479	1,465	1,719	2,436
101-8030-8032-7160-000	Life Insurance	198	231	354	422
101-8030-8032-7170-000	FICA - Medicare	22,333	25,591	2,613	20,492
101-8030-8032-8000-000	Office Supplies	2,191	2,496	2,500	2,500
101-8030-8032-8010-000	Postage	1,250	-	1,250	1,250
101-8030-8032-8020-000	Special Department Expense	3,303	3,752	5,200	5,300
101-8030-8032-8040-000	Advertising	715	775	2,800	2,800
101-8030-8032-8050-000	Printing/Duplicating	1,289	348	1,200	1,200
101-8030-8032-8060-000	Dues/Membership	520	605	1,050	595
101-8030-8032-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	500
101-8030-8032-8090-000	Conference & Meeting Expense	2,449	2,449	2,800	2,800
101-8030-8032-8103-000	Internal Srv. - Self-Insurance	-	-	-	78,709
101-8030-8032-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	27,800
101-8030-8032-8110-000	Equipment Maintenance	550	-	850	850
101-8030-8032-8111-000	IT Computer Equipment < 5k	-	-	-	1,600
101-8030-8032-8120-000	Building Maintenance	7,723	1,522	2,300	2,200
101-8030-8032-8180-000	Contract Services	15,409	7,146	39,900	-
101-8030-8032-8200-000	Training Expense	200	-	-	-
101-8030-8032-8264-000	Special Events	49,779	54,210	68,550	55,800
101-8030-8032-8267-000	Classes	117,287	96,351	130,000	130,000
101-8030-8032-8268-000	Camp Services	49,662	47,620	59,210	52,635
101-8030-8032-8300-000	Lease Payment	220	-	-	-
	TOTAL	**728,163**	**751,167**	**1,191,425**	**1,042,885**

Parks and Facilities (Division #8033)

To account for the maintenance and upkeep of the City's parks, landscaped areas, and related public amenities. This division supports routine grounds maintenance, graffiti removal, contract landscape services, utilities, and other activities necessary to maintain safe and attractive park facilities.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
101-8030-8033-7000-000	Salaries - Permanent	-	-	-	166,334
101-8030-8033-7020-000	Overtime	-	-	-	11,500
101-8030-8033-7100-000	Retirement	-	-	-	16,790
101-8030-8033-7108-000	Deferred Compensation	-	-	-	1,645
101-8030-8033-7110-000	Workers Compensation	-	-	-	5,551
101-8030-8033-7130-000	Group Health Insurance	-	-	-	21,041
101-8030-8033-7140-000	Optical Insurance	-	-	-	381
101-8030-8033-7150-000	Dental Insurance	-	-	-	1,430
101-8030-8033-7160-000	Life Insurance	-	-	-	248
101-8030-8033-7170-000	FICA - Medicare	-	-	-	2,983
101-8030-8033-8000-000	Office Supplies	-	-	-	1,000
101-8030-8033-8020-000	Special Department Expense	-	-	-	47,000
101-8030-8033-8070-000	Mileage/Auto Allowance	-	-	-	1,000
101-8030-8033-8100-000	Vehicle Maintenance	-	-	-	2,500
101-8030-8033-8103-000	Internal Srv. - Self-Insurance	-	-	-	47,226
101-8030-8033-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	16,680
101-8030-8033-8110-000	Equipment Maintenance	-	-	-	4,500
101-8030-8033-8170-000	Professional Service	-	-	-	11,000
101-8030-8033-8180-000	Contract Services	-	-	-	689,000
101-8030-8033-8200-000	Training Expense	-	-	-	1,500
101-8030-8033-8262-000	Graffitti Removal	-	-	-	20,000
	TOTAL	**-**	**-**	**-**	**1,069,308**

SECTION IV: INTERNAL SERVICE FUNDS


CITY OF SOUTH PASADENA CALIFORNIA
1888

Internal Service Funds

Overview

Internal service funds account for the financing of goods and services provided by one City department to other departments on a cost-reimbursement basis. These funds ensure that the full cost of shared services — including self-insurance, facilities upkeep, and vehicle replacement — is equitably distributed across the departments that benefit from them.

Sufficient reserves shall be maintained in internal service funds to prevent extended disruption of services in the event of natural disasters or other interruptions in revenue collection. Where reserves exceed the level necessary to meet anticipated obligations, the excess may be applied to offset current expenditure needs. The adequacy of reserves shall be reviewed annually by the Assistant City Manager/CFO and guided by the following principles:

Self-Insurance Reserves (Liability, Workers' Compensation, and Other) The City shall endeavor to maintain self-insurance reserves at a level that, together with purchased insurance coverage, adequately protects the City against property, liability, and health benefit risks arising from one-time fluctuations. A qualified actuarial firm shall be retained on at least a biennial basis to recommend appropriate funding levels.

Asset Replacement Reserves (Vehicle and Facilities) The City shall endeavor to maintain reserves for the systematic replacement of vehicles, building components and systems, and related equipment based on lifecycle replacement plans. Operating departments will be charged over the useful life of each asset. Reserve targets shall be set equal to the anticipated replacement cost of each asset class at the end of its useful life, ensuring that funds are available when replacement is needed without disruption to City operations.

103 - Insurance Fund

This fund accounts for the City's self-insurance reserves for general liability and workers' compensation claims. Revenues are generated through internal charges to operating departments, calculated based on the number of authorized positions within each department.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	-	-	-	2,588,549
Other Revenue	3,349,507	3,915,468	4,701,368	5,640,306
Use of Money & Property	15,510	-	-	-
103 Total	**3,365,017**	**3,915,468**	**4,701,368**	**8,228,855**

Revenue Details

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
103-0000-0000-4800-000	Interest Income	15,510	-	-	-
103-0000-0000-5410-000	Insurance Reimbursement - WC	846,823	405,012	794,700	-
103-0000-0000-5410-001	Insurance Reimbursement - GL	281,737	240,430	1,397,100	-
103-0000-0000-5420-000	Internal Service Charge - WC	676,315	752,618	804,118	-
103-0000-0000-5425-000	Internal Service Charges - GL	1,967,800	2,517,408	1,705,450	-
103-0000-0000-9911-000	Transfers In	-	-	-	2,588,549
103-2050-0000-5410-000	Insurance Reimbursement - WC	-	-	-	700,000
103-2050-0000-5410-001	Insurance Reimbursement - GL	-	-	-	1,050,000
103-2050-0000-5420-000	Internal Service Charge - WC	-	-	-	738,000
103-2050-0000-5425-000	Internal Service Charges - GL	-	-	-	3,152,306
	TOTAL	**3,365,017**	**3,915,468**	**4,701,368**	**8,228,855**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2052	Risk Management	-	-	-	6,005,855
2501	Legal Services	5,347,764	5,831,463	5,088,861	-
103 Total		**5,347,764**	**5,831,463**	**5,088,861**	**6,005,855**

Risk Management (Division #2052)

To account for user charges from other funds and expenses related to the administration of the Risk Management Division. Historically, expenses were under the City Manager's Office (2010-2501)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
103-2050-2052-8161-000	Claims & Judgement - WC	-	-	-	1,000,000
103-2050-2052-8161-001	Claims & Judgement - GL	-	-	-	1,400,000
103-2050-2052-8162-000	Insurance Policy - WC	-	-	-	994,000
103-2050-2052-8162-001	Insurance Policy - GL	-	-	-	2,325,000
103-2050-2052-8170-000	Professional Services	-	-	-	75,000
103-2050-2052-8162-002	Insurance Premiums - Other	-	-	-	211,855
	TOTAL	**-**	**-**	**-**	**6,005,855**

Legal Services (Division #2501)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
103-2010-2501-8161-000	Claims & Judgement - WC	2,207,175	1,530,843	1,059,600	-
103-2010-2501-8161-001	Claims & Judgement - GL	1,419,085	2,166,959	1,612,800	-
103-2010-2501-8162-000	Insurance Policy - WC	451,317	518,222	749,041	-
103-2010-2501-8162-001	Insurance Policy - GL	1,160,113	1,500,303	1,547,600	-
103-2010-2501-8170-000	Professional Services	110,074	115,136	119,820	-
	TOTAL	**5,347,764**	**5,831,463**	**5,088,861**	**-**

105 - Facilities Maintenance Fund

The Facilities Maintenance Internal Service Fund finances the maintenance and upkeep of all City-owned buildings, facilities, and infrastructure. Operating departments contribute to the fund through internal cost allocations based on their proportional use of City facilities, which include carpentry, painting, plumbing, electrical maintenance, custodial oversight, and supply procurement and distribution. The City funds routine maintenance and normal wear and tear through operating revenues, consistent with its policy of avoiding debt financing for recurring facility needs.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	144,225	144,225	230,308	775,000
Other Revenue	-	-	-	1,128,400
Use of Money & Property	40,712	46,040	44,395	-
105 Total	**184,937**	**190,265**	**274,702**	**1,903,400**

Revenue Details

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
105-0000-0000-4800-000	Interest Income	40,712	45,015	44,395	-
105-0000-0000-4805-000	Unrealized Gain / Loss	-	1,026	-	-
105-0000-0000-5551-000	Internal Services Receipt	-	-	-	1,113,400
105-0000-0000-5505-004	Mound St EV Chargers	-	-	-	15,000
105-0000-0000-9911-000	Transfers In	144,225	144,225	230,308	775,000
	TOTAL	**184,937**	**190,265**	**274,702**	**1,903,400**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4011	Police	416,388	368,884	171,116	-
6601	Facilities Maintenance	-	-	-	1,017,000
9811	Transfer Out	56,583	1,364,025	487,076	-
105 Total		**472,971**	**1,732,909**	**658,192**	**1,017,000**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9329	Library Roof & Waterproofing	-	-	-	250,000
105 Total		**-**	**-**	**-**	**250,000**

Police (Division #4011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
105-4010-4011-8101-000	Vehicle Lease (PD)	416,388	368,884	171,116	-
	TOTAL	**416,388**	**368,884**	**171,116**	**-**

Facility Maintenance (Division #6601)

To account for the maintenance, repair, and operation of City-owned buildings and facilities. This division supports building systems, custodial and repair needs, utilities, contract services, and other work necessary to keep public facilities functional, safe, and serviceable.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
105-6010-6601-8020-000	Special Departmental	-	-	-	23,500
105-6010-6601-8120-000	Builiding Maintenance	-	-	-	225,000
105-6010-6601-8134-000	Safety Equipment & Supplies	-	-	-	33,500
105-6010-6601-8140-000	Utilities	-	-	-	275,000
105-6010-6601-8180-000	Contract Services	-	-	-	450,000
105-6010-6601-8540-000	Automotive Equipment	-	-	-	10,000
	TOTAL	**-**	**-**	**-**	**1,017,000**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
105-9800-9811-9811-000	Transfers Out	56,583	1,364,025	487,076	-
	TOTAL	**56,583**	**1,364,025**	**487,076**	**-**

120 - Vehicle Replacement Fund

The Vehicle Replacement Internal Service Fund finances the planned replacement of City-owned fleet vehicles through reserves accumulated over each vehicle's useful life. Operating departments contribute to the fund through internal cost allocations proportional to their assigned fleet. Replacement schedules are based on lifecycle plans that consider vehicle age, condition, and operational needs, ensuring the City maintains a reliable fleet.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	-	-	-	450,000
Other Revenue	-	-	-	339,204
120 Total	**-**	**-**	**-**	**789,204**

Revenue Details

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
120-0000-0000-5551-000	Internal Services Receipt	-	-	-	339,204
120-0000-0000-9911-101	Transfer In	-	-	-	450,000
	TOTAL	**-**	**-**	**-**	**789,204**

EXPENDITURE BY DIVISION

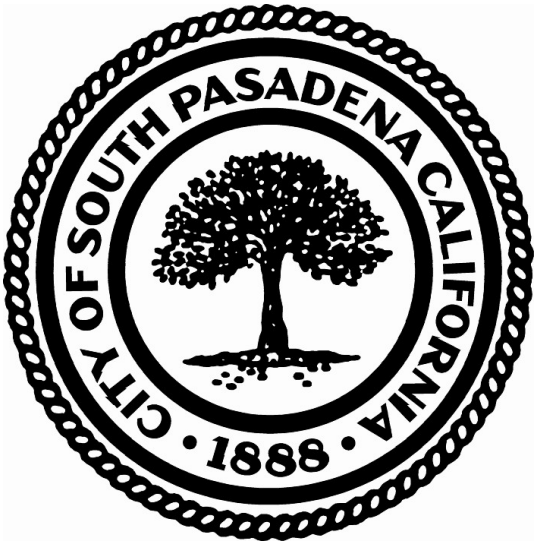
Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4011	Police	-	-	-	270,000
120 Total		**-**	**-**	**-**	**270,000**

Police (Division #4011)

To account for the payment of the Tesla lease.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
120-4010-4011-8101-000	Lease Payment (PD)	-	-	-	270,000
	TOTAL	**-**	**-**	**-**	**270,000**

SECTION V: OTHER GENERAL FUNDS


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Other General Funds

Overview

This section identifies fund accounts maintained under the General Fund umbrella to separately account for major capital acquisitions, construction projects, and other revenues. Funds are project-specific, ensuring that designated revenues are tracked and expended in accordance with their intended purpose.

104 - Street Improvements Program Fund

This fund accounts for capital revenues and expenditures related to the improvement, rehabilitation, and reconstruction of the City's street network. Eligible projects include roadway resurfacing, curb and gutter replacement, sidewalk and ADA improvements, and other street infrastructure upgrades, funded through the General Fund.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	131,176	-	2,476,557	-
Intergovernmental	179,838	-	-	-
Use of Money & Property	100,979	118,651	-	-
104 Total	**411,993**	**118,651**	**2,476,557**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
104-0000-0000-4800-000	Interest Income	66,656	19,575	-	-
104-0000-0000-4802-000	Gain / Loss on Investments	(3,679)	6,909	-	-
104-0000-0000-4805-000	Unrealized Gain / Loss	38,003	92,167	-	-
104-0000-0000-5071-005	Non-Federal Grants - Pub. Wrks	179,838	-	-	-
104-0000-0000-9911-000	Transfers In	131,176	-	2,476,557	-
	TOTAL	**411,993**	**118,651**	**2,476,557**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	1,342,435	957,897	1,743,516	-
104 Total		**1,342,435**	**957,897**	**1,743,516**	**-**

Transfers Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
104-9800-9811-9811-000	Transfers Out	1,342,435	957,897	1,743,516	-
	TOTAL	**1,342,435**	**957,897**	**1,743,516**	**-**

106 - Technology Surcharge Fund

This fund accounts for revenues collected through the City's Technology Fee Surcharge, assessed at 10% per permit issued. Funds are restricted for the acquisition and ongoing maintenance of the City's permitting software system, ensuring a dedicated and self-sustaining funding source for permitting technology needs.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Other Revenue	22,231	15,386	22,000	60,000
Use of Money & Property	910	2,702	-	1,500
106 Total	**23,141**	**18,087**	**22,000**	**61,500**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
106-0000-0000-4800-000	Interest Income	910	2,624	-	-
106-0000-0000-4805-000	Unrealized Gain / Loss	-	77	-	-
106-0000-0000-5520-000	Technology Surcharge	22,231	15,386	22,000	-
106-7010-0000-4800-000	Interest Income	-	-	-	1,500
106-7010-0000-5520-000	Technology Surcharge	-	-	-	60,000
	TOTAL	**23,141**	**18,087**	**22,000**	**61,500**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
7011	Community Development	-	-	98,000	-
106 Total		**-**	**-**	**98,000**	**-**

Community Development (Division #7011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
106-7010-7011-8170-000	Professional Services	-	-	98,000	-
	TOTAL	**-**	**-**	**98,000**	**-**

108 - SR110 General Fund Reserve Fund

This fund accounts for General Fund reserves restricted for capital improvements to the North and South Corridor Integrated Transportation System (ITS), providing a dedicated funding source for planned infrastructure investments along the City's primary transportation corridors.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Use of Money & Property	-	9,503	-	-
108 Total	**-**	**9,503**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
108-0000-0000-4800-000	Interest Income	-	9,260	-	-
108-0000-0000-4805-000	Unrealized Gain / Loss	-	243	-	-
	TOTAL	**-**	**9,503**	**-**	**-**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	5,362	136,356	-	-
108 Total		**5,362**	**136,356**	**-**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9161	North-South Corridor ITS Dploy	-	-	46,931	190,256
108 Total		**-**	**-**	**46,931**	**190,256**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
108-9800-9811-9811-000	Transfers Out	5,362	136,356	-	-
	TOTAL				

116 - Special Projects Fund

This fund accounts for special projects funded through the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. Expenditures are tracked separately to ensure full compliance with federal and state requirements and the timely use of funds prior to program expiration.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	3,328,380	1,451,475	257,936	650,000
Use of Money & Property	-	116,488	-	-
116 Total	**3,328,380**	**1,567,964**	**257,936**	**650,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
116-0000-0000-4800-000	Interest Income	-	113,233	-	-
116-0000-0000-4805-000	Use of Money & Property	-	3,256	-	-
116-0000-0000-9911-000	Transfers In	3,328,380	1,451,475	257,936	650,000
	TOTAL	**3,328,380**	**1,567,964**	**257,936**	**650,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
5011	Fire	-	304,401	1,239,575	-
6011	Admin. & Engineering	-	300,000	-	-
9811	Transfer Out	-	1,538,683	120,000	-
116 Total		**-**	**2,143,084**	**1,359,575**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9017	Civic Center/Mound Solar Panel Installation	-	-	-	200,000
116 Total		**-**	**-**	**-**	**200,000**

Fire (Division #5011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
116-5010-5011-8540-000	Automotive Equipment	-	304,401	-	-
116-5010-5011-8540-001	Automotive Equip - Fire Engine	-	-	1,239,575	-
	TOTAL	**-**	**304,401**	**1,239,575**	**-**

Public Works (Division #6010)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
116-6010-6011-8540-000	Automotive Equipment	-	300,000	-	-
	TOTAL	**-**	**300,000**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
116-9800-9811-9811-000	Transfers Out	-	1,538,683	120,000	-
	TOTAL	**-**	**1,538,683**	**120,000**	**-**

121 - Tree Replacement Fund

The Tree Replacement Fund accounts for deposits from tree permits issued to applicants who did not meet their required planting obligations. These funds are used exclusively to plant trees on City property with species appropriate to the site and the City's urban canopy objectives.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	-	122,036	-	-
121 Total	**-**	**122,036**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
121-0000-0000-5200-011	Tree Replacement	-	122,035.89	-	-
	TOTAL	**-**	**122,035.89**	**-**	**-**

Successor Agency

Overview

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (the Bill) that provides for the dissolution of all the redevelopment agencies in the state of California. This action impacted the reporting entity of the City of South Pasadena that previously had reported a community redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of the community redevelopment agency, a "successor agency" is to be established to hold the assets until they are distributed to other units of state and local government. On January 4, 2012, the City Council elected to become the Successor Agency for the former community redevelopment agency in accordance with the Bill as part of City resolution number 7205.

After enactment of the law, which occurred on June 28, 2011, community redevelopment agencies in the state of California cannot enter into new projects, obligations, or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former community redevelopment agency until all enforceable obligations of the prior community redevelopment agency have been paid in full and all assets have been liquidated.[36]

[36] City of South Pasadena Annual Comprehensive Financial Report: Fiscal Year Ending June 30,2025. https://www.southpasadenaca.gov/files/assets/public/v/1/finance/documents/city-of-south-pasadena-acfr-year-ending-june-30-2025.pdf, pg. 64-65.

227 - CRA Debt Service Fund

This fund accounts for the City's ongoing obligations as Successor Agency to the former South Pasadena Community Redevelopment Agency (CRA), dissolved in 2012 under ABx1 26. Expenditures include debt service payments and other enforceable redevelopment obligations administered in accordance with the Recognized Obligation Payment Schedule (ROPS) and funded through Redevelopment Property Tax Trust Fund (RPTTF) distributions.

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	196,600	283,444	-	-
Other Revenue	6,800	-	-	-
Use of Money & Property	10,461	19,265	-	-
227 Total	**213,861**	**302,709**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
227-0000-0000-4800-000	Interest Income	10,461	4,047	-	-
227-0000-0000-4805-000	Unrealized Gain / Loss	-	219	-	-
227-0000-0000-5400-000	Sale of Property	-	15,000	-	-
227-0000-0000-5550-000	Prior Year Adjustment	6,800	-	-	-
227-0000-0000-9911-000	Transfers In	196,600	283,444	-	-
	TOTAL	**213,861**	**302,709**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
7211	Debt Service	25,428	11,263	-	-
227 Total		**25,428**	**11,263**	**-**	**-**

Debt Services (Division #7211)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
227-7200-7211-8170-000	Professional Service	1,978	2,013	-	-
227-7200-7211-8330-000	Debt Service - Principal	-	-	-	-
227-7200-7211-8331-000	Debt Service - Interest	23,450	9,250	-	-
	TOTAL	**25,428**	**11,263**	**-**	**-**

927 - Redevelopment Obligations Trust

This fund accounts for the City's ongoing obligations as Successor Agency to the former South Pasadena Community Redevelopment Agency (CRA), dissolved in 2012 under ABx1 26. Expenditures include debt service payments and other enforceable redevelopment obligations administered in accordance with the Recognized Obligation Payment Schedule (ROPS) and funded through Redevelopment Property Tax Trust Fund (RPTTF) distributions.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Property Taxes	178,706	93,680	-	-
Use of Money & Property	-	2,710	-	-
927 Total	**178,706**	**96,390**	**-**	**-**

Revenue Detail

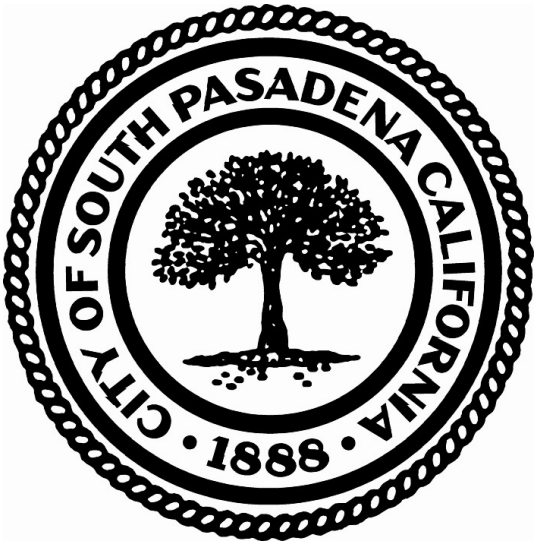
GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
927-0000-0000-4000-000	Property Tax	178,706	93,680	-	-
927-0000-0000-4800-000	Interest Income	-	2,710	-	-
	TOTAL	**178,706**	**96,390**	**-**	**-**

EXPENDITURE

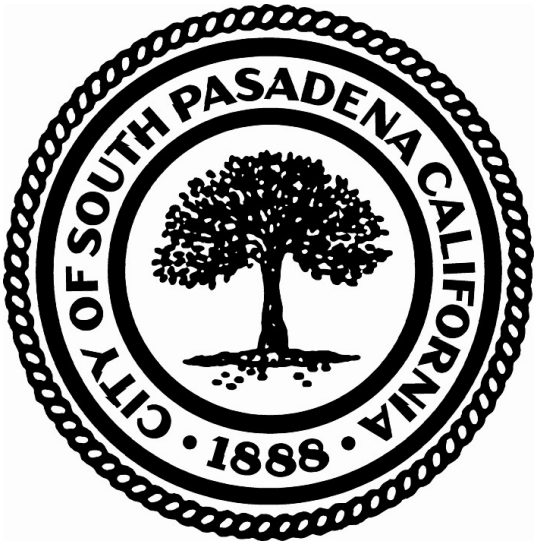
Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	196,600	283,444	-	-
927 Total		**196,600**	**283,444**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
927-9800-9811-9811-000	Transfers Out	196,600	283,444	-	-
	TOTAL	**196,600**	**283,444**	**-**	**-**


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SECTION VI: ENTERPRISE FUNDS


CITY OF SOUTH PASADENA CALIFORNIA
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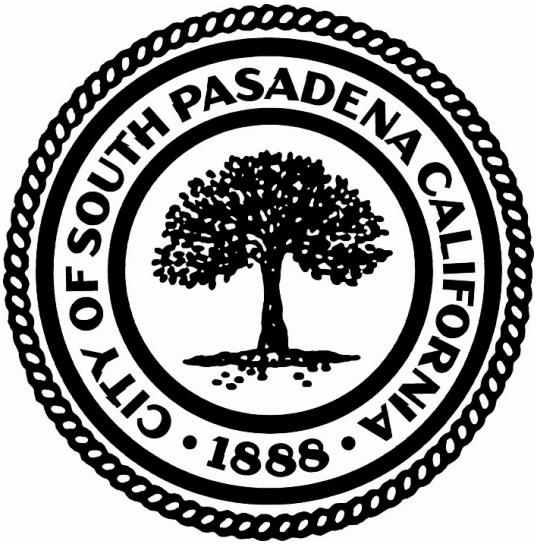
Enterprise Funds

Overview

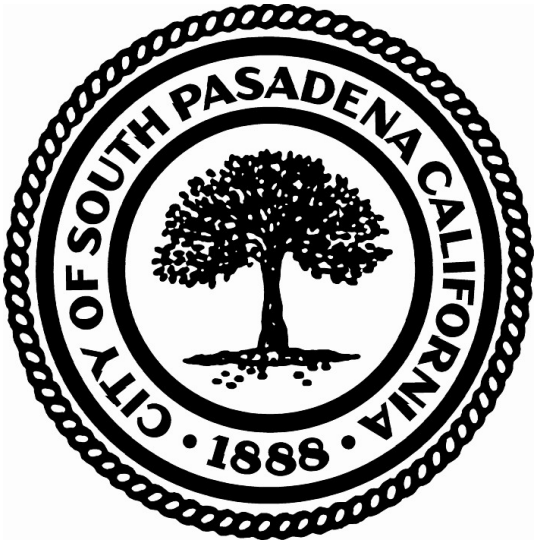
Enterprise Funds account for City services financed and operated in a manner similar a business, with revenues generated through user fees and service charges intended to recover the full cost of service delivery, operations, and capital investment. In accordance with Generally Accepted Accounting Principles (GAAP), an enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also mandates the use of an enterprise fund under any of the following conditions: principal external revenue sources are used as the sole leverage for the issuance of debt; the cost of providing services must be legally recovered through fees or charges; or the government's policy is to establish activity fees or charges designed to recover the cost of providing services. The City of South Pasadena maintains Enterprise Funds across three service areas — water, sewer, and the golf course — comprising the following individual funds:

- Water: Water Enterprise Fund (500), Water Efficiency Fund (503), Water and Sewer Impact fees (510), and debt services (505, 506 and 550)
- Sewer: Sewer Enterprise Fund (210) and Sewer Capital Project Fund (310)
- Arroyo Seco Golf Course: Golf Course Enterprise Fund (295)

The following section summarizes projected revenues and expenditures for each fund for FY 2026-2027. Revenue projections reflect the City's policy of structuring enterprise rates and charges to fully support each fund's operational and capital requirements on a self-sustaining basis, without subsidy from the General Fund. Budgeted expenditures encompass operating costs, routine and deferred maintenance, debt service obligations, and planned capital investments guided by cost-of-service analyses, regulatory requirements, and infrastructure lifecycle needs. The City of South Pasadena remains committed to delivering reliable, high-quality services while maintaining the long-term fiscal health of each enterprise and preserving affordability for the ratepayers and residents it serves.


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Sewer Fund


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210 - Sewer Fund

The Sewer Enterprise Fund accounts for the construction, maintenance, and operation of South Pasadena's wastewater collection system, supporting the reliable delivery of sewer services to residents and businesses throughout the City. Expenditures encompass routine maintenance, infrastructure rehabilitation, capital improvements, and regulatory compliance activities. Revenues are derived from sewer service charges assessed to property owners within the City's service area, with the fund structured to operate on a self-sustaining basis consistent with the City's enterprise fund policy.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	2,249,381	2,268,782	2,100,000	2,300,000
Fines, Forfeitures & Penalties	-	-	2,000	2,000
Other Revenue	789,172	-	-	-
Use of Money & Property	335,138	467,600	-	88,724
210 Total	**3,373,692**	**2,736,382**	**2,102,000**	**2,390,724**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-0000-0000-4800-000	Interest Income	228,036	155,860	-	88,724
210-0000-0000-4802-000	Gain / Loss on Investments	(11,480)	21,559	-	-
210-0000-0000-4805-000	Unrealized Gain / Loss	118,582	290,181	-	-
210-0000-0000-5310-000	Sewer Service Charges	2,249,381	2,268,782	2,100,000	-
210-0000-0000-5315-000	Penalty - Sewer	-	-	2,000	-
210-0000-0000-5505-000	Miscellaneous	199,985	-	-	-
210-0000-0000-5550-000	Prior Year Adjustment	589,187	-	-	-
210-6010-0000-5310-000	Sewer Service Charges	-	-	-	2,300,000
210-6010-0000-5315-000	Penalty - Sewer	-	-	-	2,000
	TOTAL	**3,373,692**	**2,736,382**	**2,102,000**	**2,390,724**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
0000	Non-Departmental	275,730	119,550	-	-
2011	City Manager	-	-	-	7,465
2014	Customer Success Center	-	-	-	29,723
2041	Public Affairs	-	-	-	8,499
2051	Human Resources	-	-	-	90,419
3011	Finance	-	-	-	146,298
3032	Information Services	-	-	17,949	32,714
6501	Sewer	1,047,522	1,115,522	1,956,233	2,518,270
210 Total		**1,323,252**	**1,235,072**	**1,974,182**	**2,833,387**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9018	Citywide Sanitary Sewer Repair	-	-	-	1,000,000
9019	Sanitary Sewer Master Plan Update	-	-	-	50,000
9811	Transfer Out	469,715	1,784,343	1,858,153	425,808
9990	Unfunded Liabilities	17,019	-	-	-
9997	Unfunded Liabilities	(6,501)	-	-	-
210 TOTAL		**480,232**	**1,784,343**	**1,858,153**	**1,475,808**

Sewer Maintenance (Division #6501)

To account for the operation, maintenance, and repair of the City's sewer system. This division supports sewer infrastructure, routine system upkeep, and related improvements necessary to provide reliable wastewater service.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-6501-7000-000	Salaries - Permanent	333,929	352,268	648,644	738,158
210-6010-6501-7010-000	Salaries - Temp / Part	1,875	4,262	-	38,602
210-6010-6501-7020-000	Overtime	12,484	13,433	14,900	14,000
210-6010-6501-7040-000	Holiday	881	303	4,910	-
210-6010-6501-7055-000	IOD - Non-Safety	4,270	16,480	-	-
210-6010-6501-7070-000	Leave Buyback	-	1	7,361	-
210-6010-6501-7100-000	Retirement	33,850	36,639	72,369	74,510
210-6010-6501-7100-010	CalPERS UAL	50,461	67,859	68,823	-
210-6010-6501-7108-000	Deferred Compensation	3,516	3,774	6,066	7,300
210-6010-6501-7110-000	Workers Compensation	7,372	9,760	22,425	24,523
210-6010-6501-7120-000	Disability Insurance	10,467	2,491	-	-
210-6010-6501-7130-000	Group Health Insurance	33,715	52,513	84,288	93,376
210-6010-6501-7140-000	Optical Insurance	649	765	1,037	1,692
210-6010-6501-7150-000	Dental Insurance	2,338	2,729	4,791	6,345
210-6010-6501-7160-000	Life Insurance	339	472	1,082	1,100
210-6010-6501-7170-000	FICA - Medicare	5,146	5,514	8,784	12,698
210-6010-6501-8000-000	Office Supplies	912	839	1,000	2,000
210-6010-6501-8020-000	Special Department Expense	11,719	24,576	34,600	26,000
210-6010-6501-8050-000	Printing and Duplication	500	-	500	500
210-6010-6501-8060-000	Dues/Memberships	552	478	1,800	1,500
210-6010-6501-8070-000	Mileage/Auto Allowance	149	698	800	500
210-6010-6501-8090-000	Conference & Meetings	-	-	800	1,500
210-6010-6501-8100-000	Vehicle Maintenance	1,983	11,930	26,000	15,000
210-6010-6501-8103-000	Internal Srv. - Self-Insurance	-	-	-	173,160
210-6010-6501-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	61,161
210-6010-6501-8105-000	Fuel	12,312	6,112	14,700	10,000
210-6010-6501-8110-000	Equipment Maintenance	-	20,170	27,000	20,000
210-6010-6501-8120-000	Building Maintenance	-	-	5,000	7,000
210-6010-6501-8130-000	Small Tools	8,272	-	21,000	10,000
210-6010-6501-8132-000	Uniform Expense - Cleaning	2,293	2,530	3,500	2,000
210-6010-6501-8134-000	Safety Equipment & Supplies	2,066	1,208	3,500	1,500
210-6010-6501-8140-000	Utilities	-	-	2,000	2,000
210-6010-6501-8170-000	Professional Service	38,843	120,431	145,355	100,000
210-6010-6501-8180-000	Contract Services	59,808	38,971	140,000	790,000
210-6010-6501-8191-000	Liability/Property Insurance	200,000	232,114	157,267	-
210-6010-6501-8200-000	Training Expense	217	982	2,000	2,500
210-6010-6501-8350-000	Bad Debt Expense	137,580	16,199	-	-
210-6010-6501-8400-000	Overhead Allocation	69,022	69,022	140,432	259,644
210-6010-6501-8540-000	Automotive Equipment	-	-	283,500	20,000
	TOTAL	**1,047,522**	**1,115,522**	**1,956,233**	**2,518,270**

City Manager's Office (Division #2011)

To account for salary allocations for the City Manager's Office

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-2011-7000-000	Salaries - Permanent	-	-	-	6,014
210-6010-2011-7100-000	Retirement	-	-	-	592
210-6010-2011-7110-000	Workers Compensation	-	-	-	60
210-6010-2011-7130-000	Group Health Insurance	-	-	-	65
210-6010-2011-7140-000	Optical Insurance	-	-	-	601
210-6010-2011-7150-000	Dental Insurance	-	-	-	8
210-6010-2011-7160-000	Life Insurance	-	-	-	31
210-6010-2011-7170-000	FICA - Medicare	-	-	-	5
210-6010-2011-7180-000	Deferred Compensation	-	-	-	87
	TOTAL	**-**	**-**	**-**	**7,465**

Customer Success Center (Division #2014)

To account for salary allocations for the Customer Success Center

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-2014-7000-000	Salaries - Permanent	-	-	-	22,817
210-6010-2014-7100-000	Retirement	-	-	-	1,880
210-6010-2014-7108-000	Deferred Compensation	-	-	-	228
210-6010-2014-7110-000	Workers Compensation	-	-	-	248
210-6010-2014-7130-000	Group Health Insurance	-	-	-	3,960
210-6010-2014-7140-000	Optical Insurance	-	-	-	48
210-6010-2014-7150-000	Dental Insurance	-	-	-	180
210-6010-2014-7160-000	Life Insurance	-	-	-	31
210-6010-2014-7170-000	FICA - Medicare	-	-	-	331
	TOTAL	**-**	**-**	**-**	**29,723**

Public Affairs Office (Division #2041)

To account for salary allocation for the Public Affairs Office.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-2041-7000-000	Salaries - Permanent	-	-	-	6,694
210-6010-2041-7100-000	Retirement	-	-	-	552
210-6010-2041-7108-000	Deferred Compensation	-	-	-	67
210-6010-2041-7110-000	Workers Compensation	-	-	-	73
210-6010-2041-7130-000	Group Health Insurance	-	-	-	934
210-6010-2041-7140-000	Optical Insurance	-	-	-	15
210-6010-2041-7150-000	Dental Insurance	-	-	-	57
210-6010-2041-7160-000	Life Insurance	-	-	-	10
210-6010-2041-7170-000	FICA - Medicare	-	-	-	97
	TOTAL	**-**	**-**	**-**	**8,499**

Human Resources (Division #2051)

To account for the salary allocation for Human Resources.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-2051-7000-000	Salaries - Permanent	-	-	-	73,634
210-6010-2051-7100-000	Retirement	-	-	-	4,346
210-6010-2051-7108-000	Deferred Compensation	-	-	-	586
210-6010-2051-7110-000	Workers Compensation	-	-	-	655
210-6010-2051-7130-000	Group Health Insurance	-	-	-	9,450
210-6010-2051-7140-000	Optical Insurance	-	-	-	144
210-6010-2051-7150-000	Dental Insurance	-	-	-	540
210-6010-2051-7170-000	FICA - Medicare	-	-	-	1,063
	TOTAL	**-**	**-**	**-**	**90,419**

Finance (Division #3011)

To account for the salary allocation for Finance.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-3011-7000-000	Salaries - Permanent	-	-	-	116,792
210-6010-3011-7100-000	Retirement	-	-	-	10,409
210-6010-3011-7108-000	Deferred Compensation	-	-	-	1,168
210-6010-3011-7110-000	Workers Compensation	-	-	-	1,268
210-6010-3011-7130-000	Group Health Insurance	-	-	-	13,746
210-6010-3011-7140-000	Optical Insurance	-	-	-	226
210-6010-3011-7150-000	Dental Insurance	-	-	-	848
210-6010-3011-7160-000	Benefits	-	-	-	147
210-6010-3011-7170-000	FICA - Medicare	-	-	-	1,693
	TOTAL	**-**	**-**	**-**	**146,298**

Information Services (Division #3032)

To account for salary allocations for Information Services.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-6010-3032-7000-000	Salaries - Permanent	-	-	-	24,816
210-6010-3032-7100-000	Retirement	-	-	-	3,315
210-6010-3032-7108-000	Deferred Compensation	-	-	-	248
210-6010-3032-7110-000	Workers Compensation	-	-	-	270
210-6010-3032-7130-000	Group Health Insurance	-	-	-	3,510
210-6010-3032-7140-000	Optical Insurance	-	-	-	36
210-6010-3032-7150-000	Dental Insurance	-	-	-	135
210-6010-3032-7160-000	Life Insurance	-	-	-	23
210-6010-3032-7170-000	FICA - Medicare	-	-	-	360
	TOTAL	**-**	**-**	**-**	**32,714**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
210-9800-9811-9811-000	Transfers Out	469,715	1,784,343	1,858,153	425,808
	TOTAL	**469,715**	**1,784,343**	**1,858,153**	**425,808**

310 - Sewer Capital Projects Fund

To account for the provision of sewer construction, maintenance, and operation services to residents of the City. California State Water Resources Control Board loaned the City an amount of $9,170,658. The agreement runs from December 20, 2013, through July 31, 2047. The purpose of this loan was to fund the repair and replacement of the City's sewer system. This loan works like an installment sale agreement, meaning the City must spend its own money first and then request reimbursement from the loan funds.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	425,808	1,324,343	425,808	425,808
310 Total	**425,808**	**1,324,343**	**425,808**	**425,808**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
310-0000-0000-9911-000	Transfers In	425,808	1,324,343	425,808	425,808
	TOTAL	**425,808**	**1,324,343**	**425,808**	**425,808**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
0000	Non-Departmental	-	125,430	-	-
6712	Bonds Debt Service	158,219	162,250	421,808	425,808
310 Total		**158,219**	**287,680**	**421,808**	**425,808**

Non-Departmental (Division #0000)

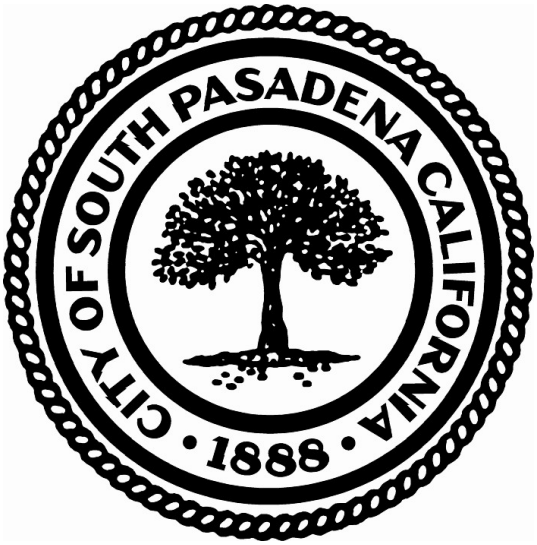
GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
310-0000-0000-9999-000	Depreciation Expense	-	125,430	-	-
	TOTAL	**-**	**125,430**	**-**	**-**

Bonds Debt Service (Division #6712)

To account for the payment of the sewer bond.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
310-6010-6712-8330-000	Debt Service - Principal	-	-	260,011	269,555
310-6010-6712-8331-000	Debt Service - Interest	158,219	162,250	161,797	156,253
	TOTAL	**158,219**	**162,250**	**421,808**	**425,808**

Arroyo Seco Golf Course Fund


CITY OF SOUTH PASADENA CALIFORNIA
1888

295 - Arroyo Seco Golf Course Fund

To account for revenues and expenses relating to the Golf Course.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	1,908,710	2,003,219	1,964,500	2,034,050
Use of Money & Property	26,586	51,994	-	39,165
295 Total	**1,935,297**	**2,055,212**	**1,964,500**	**2,073,215**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-0000-0000-4800-000	Interest Income	26,586	50,526	-	39,165
295-0000-0000-4805-000	Unrealized Gain / Loss	-	1,467	-	-
295-0000-0000-5275-001	Green Fees / Mini Golf	1,166,533	1,197,152	1,194,400	-
295-0000-0000-5275-002	Range	634,656	687,757	625,000	-
295-0000-0000-5275-003	Golf Shop	58,916	59,385	84,900	-
295-0000-0000-5275-004	Food	31,333	30,121	42,700	-
295-0000-0000-5275-005	Filming	17,273	28,803	17,500	-
295-8040-0000-5275-001	Green Fees / Mini Golf	-	-	-	1,179,000
295-8040-0000-5275-002	Range	-	-	-	707,000
295-8040-0000-5275-003	Golf Shop	-	-	-	85,550
295-8040-0000-5275-004	Food	-	-	-	45,000
295-8040-0000-5275-005	Filming	-	-	-	17,500
	TOTAL	**1,935,297**	**2,055,212**	**1,964,500**	**2,073,215**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
0000	Non-Departmental	39,533	52,395	-	-
8041	General Administration	617,909	630,077	720,271	585,739
8042	Golf Course Maintenance	486,454	534,224	584,766	575,877
8043	Range	161,144	148,075	153,416	180,176
8044	Golf Shop	144,499	188,437	215,770	197,043
8045	Food Service	16,698	12,805	14,500	14,500
9811	Transfer Out	875	865,143	85,000	1,000,000
295 Total		**1,467,113**	**2,431,156**	**1,773,723**	**2,553,335**

Arroyo Seco Golf Course- Administration (Division #8041)

Supports administrative functions for Arroyo Seco Golf Course, including management, customer service, financial oversight, and general operational support.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-8040-8041-8000-000	Office Supplies	7,329	8,541	6,600	6,600
295-8040-8041-8010-000	Postage	612	444	250	250
295-8040-8041-8020-000	Special Departmental Expense	105,046	103,550	107,990	109,590
295-8040-8041-8040-000	Advertising	714	385	2,400	2,400
295-8040-8041-8120-000	Maintenance	26,132	44,567	42,300	59,100
295-8040-8041-8132-000	Uniforms	519	399	-	-
295-8040-8041-8140-000	Utilities	6,555	6,734	7,160	8,140
295-8040-8041-8150-000	Telephone	14,228	10,880	7,800	7,800
295-8040-8041-8170-000	Professional Services	135,454	145,955	149,996	154,996
295-8040-8041-8180-000	Contract Services	149,360	153,637	160,861	174,107
295-8040-8041-8191-000	Insurance	165,350	148,212	65,036	55,860
295-8040-8041-8229-000	Taxes	1,196	1,195	1,200	1,400
295-8040-8041-8300-000	Lease Payment	5,414	5,577	5,496	5,496
295-8040-8041-8520-000	Machinery and Equipment	-	-	163,182	-
	TOTAL	**617,909**	**630,077**	**720,271**	**585,739**

Arroyo Seco Golf Course- Course Maintenance (Division #8042)

Supports the maintenance and upkeep of the golf course grounds, landscaping, irrigation systems, and related maintenance activities necessary for safe and quality course conditions.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-8040-8042-8020-000	Special Departmental Expense	70,560	83,328	21,730	24,000
295-8040-8042-8100-000	Fuel	12,722	11,028	55,200	59,300
295-8040-8042-8120-000	Maintenance	83,817	102,076	125,500	125,900
295-8040-8042-8130-000	Small Tools	7,936	8,898	7,200	9,000
295-8040-8042-8132-000	Uniforms	10,053	10,761	10,800	10,800
295-8040-8042-8140-000	Utilities	54,352	58,641	59,700	59,700
295-8040-8042-8150-000	Telephone	296	-	1,080	1,080
295-8040-8042-8180-000	Contract Services	246,718	259,491	280,367	286,097
295-8040-8042-8520-000	Machinery & Equipment	-	-	23,189	-
	TOTAL	**486,454**	**534,224**	**584,766**	**575,877**

Arroyo Seco Golf Course- Driving Range (Division #8043)

Supports the operation and maintenance of the driving range, including equipment, range services, customer use areas, and related operational costs.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-8040-8043-8020-000	Special Departmental Expense	31,439	38,390	41,800	41,800
295-8040-8043-8120-000	Maintenance	12,053	11,105	14,400	14,400
295-8040-8043-8132-000	Uniforms	1,104	602	1,000	1,000
295-8040-8043-8180-000	Contract Services	116,549	97,978	96,216	122,976
	TOTAL	**161,144**	**148,075**	**153,416**	**180,176**

Arroyo Seco Golf Course- Golf Shop (Division #8044)

Supports golf shop operations, including retail services, player check-in, merchandise sales, customer service, and related staffing and operational costs.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-8040-8044-8020-000	Special Departmental Expense	5,031	2,379	3,600	3,600
295-8040-8044-8132-000	Uniforms	2,141	1,081	3,000	3,000
295-8040-8044-8180-000	Contract Services	137,328	184,977	209,170	190,443
	TOTAL	**144,499**	**188,437**	**215,770**	**197,043**

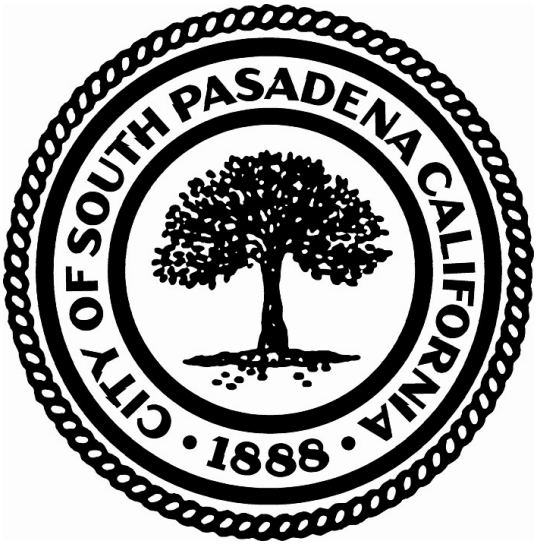
Arroyo Seco Golf Course- Food and Beverage (Division #8045)

Supports food and beverage operations at Arroyo Seco Golf Course, including concessions, supplies, service delivery, and related staffing and operating expenses.

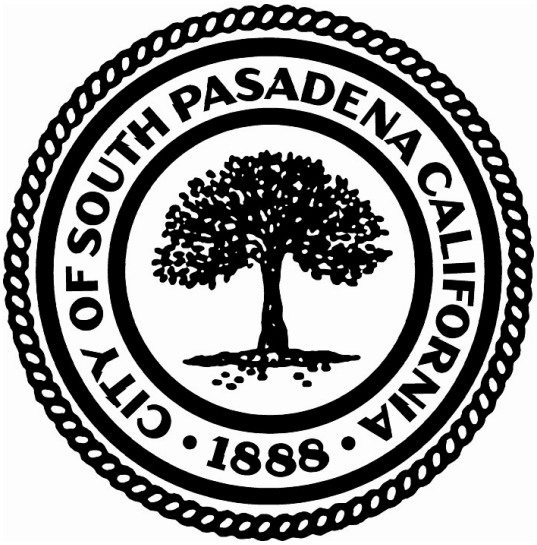
GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-8040-8045-8020-000	Special Departmental Expense	3,736	1,876	1,900	1,900
295-8040-8045-8120-000	Maintenance	3,196	4,330	4,800	4,800
295-8040-8045-8180-000	Contract Services	9,766	6,599	7,800	7,800
	TOTAL	**16,698**	**12,805**	**14,500**	**14,500**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
295-9800-9811-9811-000	Transfers Out	875	865,143	85,000	1,000,000
	TOTAL	**875**	**865,143**	**85,000**	**1,000,000**


CITY OF SOUTH PASADENA CALIFORNIA
1888

Water Fund


CITY OF SOUTH PASADENA CALIFORNIA
1888

500 - Water Enterprise Fund

To account for all the activities and operations of the Utility. The Utility has several functioning wells (in neighboring San Gabriel and San Marino), five functioning reservoirs, and maintains miles of water and transmission lines throughout the City.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	11,296,067	12,133,043	11,080,000	13,268,600
Intergovernmental	-	553,176	2,023,175	840,597
Other Revenue	819,259	173,225	35,000	108,500
Use of Money & Property	1,372,096	1,796,203	-	137,055
500 Total	**13,487,422**	**14,655,648**	**13,138,175**	**14,354,752**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-0000-0000-4800-000	Interest Income	919,427	484,445	-	-
500-0000-0000-4802-000	Gain / Loss on Investments	(48,521)	91,119	-	-
500-0000-0000-4805-000	Unrealized Gain / Loss	501,190	1,220,638	-	-
500-0000-0000-5071-007	Water Quality Authority	-	553,176	-	-
500-0000-0000-5071-020	State Grant- Prop 68 Groundwtr	-	-	2,023,175	-
500-0000-0000-5320-000	Water Sales	11,249,892	12,050,737	11,000,000	-
500-0000-0000-5325-000	Standby Service Charge	74,152	38,946	32,500	-
500-0000-0000-5330-000	Private Fire Service	46,175	82,307	80,000	-
500-0000-0000-5505-000	Water Service Meter Install	15,065	8,521	-	-
500-0000-0000-5510-000	Heartland Water Revenue	44,851	122,476	-	-
500-0000-0000-5540-000	Service Fees	2,400	3,282	2,500	-
500-0000-0000-5550-000	Prior Year Adjustment	682,791	-	-	-
500-5010-0000-5330-000	Private Fire Service	-	-	-	70,000
500-6010-0000-4800-000	Interest Income	-	-	-	137,055
500-6010-0000-5071-020	LEAP Grant	-	-	-	840,597
500-6010-0000-5320-000	Water Sales	-	-	-	12,998,600
500-6010-0000-5325-000	Standby Service Charge	-	-	-	35,000
500-6010-0000-5335-000	Sewer Capacity Charges	-	-	-	200,000
500-6010-0000-5505-005	Water Services Meter Install	-	-	-	16,000
500-6010-0000-5505-006	Online Payments	-	-	-	35,000
500-6010-0000-5510-000	Credit Card Transaction Fee	-	-	-	20,000
500-6010-0000-5540-000	Service Fees	-	-	-	2,500
	TOTAL	**13,487,422**	**14,655,648**	**13,138,175**	**14,354,752**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
0000	Non-Departmental	1,907,222	1,926,731	-	-
2011	City Manager	-	-	-	120,539
2014	Customer Success Center	-	-	-	29,723
2041	Public Affairs	-	-	-	33,994
2051	Human Resources	-	-	-	211,195
3012	Utility Billing	1,967,101	1,229,965	1,427,721	978,723
3032	Information Services	-	-	31,009	76,332
3041	Non-Departmental/Overhead	-	9,827	-	-
6710	Water Distribution	2,293,493	2,580,017	3,855,302	3,453,378
6711	Water Production	2,517,627	3,648,855	5,523,244	4,522,174
9811	Transfer Out	-	-	10,919,027	3,622,805
9900	Transfer Out	2,998,775	6,288,233	-	-
500 Total		**11,684,218**	**15,683,627**	**21,756,303**	**13,048,865**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9409	Westside Reservoir Design/Construction	-	-	-	1,500,000
9023	Water Master Plan	-	-	-	180,000
9026	Indianna Pump House Transfer Switch Repl	-	-	-	75,000
9990	Unfunded Liabilities	(92,164)	-	-	-
9997	Unfunded Liabilities	(32,564)	-	-	-
500 Total		**(124,728)**	**-**	**-**	**1,755,000**

City Manager's Office (Division #2011)

To account for salary allocations for the City Manager's Office.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-2011-7000-000	Salaries - Permanent	-	-	-	97,114
500-6010-2011-7100-000	Retirement	-	-	-	9,565
500-6010-2011-7110-000	Workers Compensation	-	-	-	971
500-6010-2011-7130-000	Group Health Insurance	-	-	-	1,055
500-6010-2011-7140-000	Optical Insurance	-	-	-	9,707
500-6010-2011-7150-000	Dental Insurance	-	-	-	133
500-6010-2011-7160-000	Life Insurance	-	-	-	499
500-6010-2011-7170-000	FICA - Medicare	-	-	-	87
500-6010-2011-7180-000	Deferred Compensation	-	-	-	1,408
	TOTAL	**-**	**-**	**-**	**120,539**

Customer Success Center (#2014)

To account for the salary allocations for the Customer Success Center.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-2014-7000-000	Salaries - Permanent	-	-	-	22,817
500-6010-2014-7100-000	Retirement	-	-	-	1,880
500-6010-2014-7108-000	Deferred Compensation	-	-	-	228
500-6010-2014-7110-000	Workers Compensation	-	-	-	248
500-6010-2014-7130-000	Group Health Insurance	-	-	-	3,960
500-6010-2014-7140-000	Optical Insurance	-	-	-	48
500-6010-2014-7150-000	Dental Insurance	-	-	-	180
500-6010-2014-7160-000	Life Insurance	-	-	-	31
500-6010-2014-7170-000	FICA - Medicare	-	-	-	331
	TOTAL	**-**	**-**	**-**	**29,723**

Public Affairs Office (Division #2041)

To account for the salary allocation for the Public Affairs Office

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-2041-7000-000	Salaries - Permanent	-	-	-	26,778
500-6010-2041-7100-000	Retirement	-	-	-	2,206
500-6010-2041-7108-000	Deferred Compensation	-	-	-	268
500-6010-2041-7110-000	Workers Compensation	-	-	-	291
500-6010-2041-7130-000	Group Health Insurance	-	-	-	3,737
500-6010-2041-7140-000	Optical Insurance	-	-	-	60
500-6010-2041-7150-000	Dental Insurance	-	-	-	226
500-6010-2041-7160-000	Life Insurance	-	-	-	39
500-6010-2041-7170-000	FICA - Medicare	-	-	-	388
	TOTAL	**-**	**-**	**-**	**33,994**

Human Resources (Division #2051)

To account for salary allocations for the water fund.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-2051-7000-000	Salaries - Permanent	-	-	-	171,814
500-6010-2051-7100-010	CalPERS UAL	-	-	-	10,141
500-6010-2051-7108-000	Deferred Compensation	-	-	-	1,368
500-6010-2051-7110-000	Workers Compensation	-	-	-	1,527
500-6010-2051-7130-000	Group Health Insurance	-	-	-	22,050
500-6010-2051-7140-000	Optical Insurance	-	-	-	336
500-6010-2051-7150-000	Dental Insurance	-	-	-	1,260
500-6010-2051-7160-000	Life Insurance	-	-	-	218
500-6010-2051-7160-005	Life Insurance	-	-	-	-
500-6010-2051-7170-000	FICA - Medicare	-	-	-	2,481
	TOTAL	**-**	**-**	**-**	**211,195**

Utility Billing (Division #3012)

To account for utility billing salary allocations and expenses for the Finance department.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-3012-7000-000	Salaries - Permanent	-	-	-	284,405
500-6010-3012-7020-000	Overtime	-	-	-	3,800
500-6010-3012-7100-000	Retirement	-	-	-	25,348
500-6010-3012-7108-000	Deferred Compensation	-	-	-	2,844
500-6010-3012-7110-000	Workers Compensation	-	-	-	3,089
500-6010-3012-7130-000	Group Health Insurance	-	-	-	33,474
500-6010-3012-7140-000	Optical Insurance	-	-	-	551
500-6010-3012-7150-000	Dental Insurance	-	-	-	2,064
500-6010-3012-7160-000	Life Insurance	-	-	-	358
500-6010-3012-7170-000	FICA - Medicare	-	-	-	4,124
500-6010-3012-8000-000	Office Supplies	-	-	-	1,000
500-6010-3012-8010-000	Postage	-	-	-	35,000
500-6010-3012-8020-000	Special Department Expense	-	-	-	40,000
500-6010-3012-8060-000	Dues & Memberships	-	-	-	650
500-6010-3012-8090-000	Convention & Meeting Expense	-	-	-	2,700
500-6010-3012-8103-000	Internal Srv. - Self-Insurance	-	-	-	62,967
500-6010-3012-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	22,240
500-6010-3012-8170-000	Professional Services	-	-	-	450,310
500-6010-3012-8200-000	Training Expense	-	-	-	3,800
	TOTAL	**-**	**-**	**-**	**978,723**

Information Services (Division #3032)

To account for the salary allocations for Information Services.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-3032-7000-000	Salaries - Permanent	-	-	-	57,905
500-6010-3032-7100-000	Retirement	-	-	-	7,736
500-6010-3032-7108-000	Deferred Compensation	-	-	-	579
500-6010-3032-7110-000	Workers Compensation	-	-	-	629
500-6010-3032-7130-000	Group Health Insurance	-	-	-	8,190
500-6010-3032-7140-000	Optical Insurance	-	-	-	84
500-6010-3032-7150-000	Dental Insurance	-	-	-	315
500-6010-3032-7160-000	Life Insurance	-	-	-	55
500-6010-3032-7170-000	FICA - Medicare	-	-	-	840
	TOTAL	**-**	**-**	**-**	**76,332**

Non-Departmental (Division #0000)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-0000-0000-9999-000	Depreciation Expense	1,907,222	1,926,731	-	-
	TOTAL				

Non-Departmental (Division #3041)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
500-3010-3041-7130-000	Group Health Insurance	-	9,827	-	-
	TOTAL	**-**	**9,827**	**-**	**-**

Water Distribution (Division #6710)

To account for the operation, maintenance, and improvement of the City's water distribution system. This division supports pipelines, transmission infrastructure, service connections, and related facilities necessary to deliver reliable water service.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-6710-7000-000	Salaries - Permanent	844,423	652,434	913,308	1,032,636
500-6010-6710-7010-000	Salaries - Temp /Part	1,875	16,643	-	16,544
500-6010-6710-7020-000	Overtime	81,214	64,063	72,900	75,000
500-6010-6710-7040-000	Holiday	4,746	1,220	11,540	-
500-6010-6710-7055-000	IOD - Non - Safety	324	2,199	-	-
500-6010-6710-7070-000	Leave Buyback	-	430	4,107	-
500-6010-6710-7100-000	Retirement	90,546	70,177	94,372	104,235
500-6010-6710-7100-010	CalPERS UAL	158,702	138,482	140,449	-
500-6010-6710-7108-000	Deferred Compensation	9,306	7,132	8,293	10,213
500-6010-6710-7110-000	Workers Compensation	33,688	25,762	31,406	33,899
500-6010-6710-7120-000	Disability Insurance	6,946	5,428	-	-
500-6010-6710-7130-000	Group Heatlh Insurance	112,863	122,861	184,392	130,627
500-6010-6710-7140-000	Optical Insurance	2,228	1,517	2,050	2,367
500-6010-6710-7150-000	Dental Insurance	8,096	5,752	7,539	8,876
500-6010-6710-7160-000	Life Insurance	1,028	875	1,501	1,539
500-6010-6710-7170-000	FICA - Medicare	13,352	10,486	12,017	15,817
500-6010-6710-8000-000	Office Supplies	1,347	1,203	3,500	2,500
500-6010-6710-8010-000	Postage	-	54	400	200
500-6010-6710-8020-000	Special Department Expense	91,909	122,130	381,000	340,000
500-6010-6710-8050-000	Printing and Duplication	93	281	3,500	4,000
500-6010-6710-8060-000	Dues & Memberships	4,301	4,053	7,700	7,000
500-6010-6710-8070-000	Mileage/Auto Allowance	1,206	1,414	2,500	2,000
500-6010-6710-8090-000	Conference & Meeting Expense	1,770	180	3,500	5,000
500-6010-6710-8100-000	Vehicle Maintenance	11,695	33,595	38,200	30,000
500-6010-6710-8103-000	Internal Srv. - Self-Insurance	-	-	-	125,935
500-6010-6710-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	44,480
500-6010-6710-8105-000	Fuel	20,545	9,643	15,000	15,000
500-6010-6710-8110-000	Equipment Maintenance	12,164	42,621	27,000	22,000
500-6010-6710-8120-000	Building Maintenance	6,044	17,224	20,900	19,000
500-6010-6710-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	-
500-6010-6710-8130-000	Small Tools	5,102	1,050	10,000	21,000
500-6010-6710-8132-000	Uniform and Equipment	3,500	4,149	4,500	4,000
500-6010-6710-8134-000	Safety & Equipment Supplies	3,230	3,949	9,400	11,000
500-6010-6710-8140-000	Utilities	80,255	80,230	89,500	84,000
500-6010-6710-8150-000	Telephone	-	85	-	-
500-6010-6710-8170-000	Professional Service	4,312	42,793	229,855	50,000
500-6010-6710-8180-000	Contract Services	62,614	200,808	175,750	154,000
500-6010-6710-8191-000	Liability/Property Insurance	490,000	696,431	471,800	-
500-6010-6710-8200-000	Training Expense	2,295	2,237	2,800	5,000
500-6010-6710-8229-000	Taxes	4,659	5,443	5,500	-
500-6010-6710-8400-000	Overhead Allocation	117,114	117,114	289,121	1,025,511
500-6010-6710-8520-000	Machinery & Equipment	-	-	50,000	-
500-6010-6710-8540-000	Automotive Equipment	-	67,867	530,000	50,000
	TOTAL	**2,293,493**	**2,580,017**	**3,855,302**	**3,453,378**

Water Production (Division #6711)

To account for the operation, maintenance, and improvement of the City's water production facilities and sources. This division supports wells, reservoirs, pumping, treatment-related functions, and other activities necessary to supply potable water to the distribution system.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-6010-6711-7000-000	Salaries - Permanent	93,248	311,362	693,947	553,638
500-6010-6711-7010-000	Salaries - Temp / Part	-	153	-	11,029
500-6010-6711-7020-000	Overtime	191	52,851	52,500	60,000
500-6010-6711-7040-000	Holiday	-	1,350	7,014	-
500-6010-6711-7070-000	Leave Buyback	-	430	1,095	-
500-6010-6711-7100-000	Retirement	11,069	35,657	58,262	55,884
500-6010-6711-7100-010	CalPERS UAL	28,524	86,389	87,617	-
500-6010-6711-7108-000	Deferred Compensation	934	3,647	6,362	5,476
500-6010-6711-7110-000	Workers Compensation	2,854	14,685	20,739	18,198
500-6010-6711-7120-000	Disability Insurance	5,233	-	-	-
500-6010-6711-7130-000	Group Health Insurance	5,088	26,731	95,077	70,035
500-6010-6711-7140-000	Optical Insurance	165	742	1,469	1,269
500-6010-6711-7150-000	Dental Insurance	755	2,642	5,100	4,759
500-6010-6711-7160-000	Life Insurance	87	393	1,048	825
500-6010-6711-7170-000	FICA - Medicare	1,415	5,269	9,216	8,592
500-6010-6711-8000-000	Office Supplies	388	206	1,500	9,164
500-6010-6711-8010-000	Postage	-	-	400	400
500-6010-6711-8020-000	Special Department Expense	70,848	79,256	157,600	130,000
500-6010-6711-8050-000	Printing and Duplication	-	-	2,000	500
500-6010-6711-8060-000	Dues & Memberships	2,594	4,912	5,600	5,500
500-6010-6711-8070-000	Mileage/Auto Allowance	-	226	600	500
500-6010-6711-8080-000	Books and Publications	-	-	500	300
500-6010-6711-8100-000	Vehicle Maintenance	10,312	5,658	8,200	6,000
500-6010-6711-8103-000	Internal Srv. - Self-Insurance	-	-	-	47,226
500-6010-6711-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	16,680
500-6010-6711-8110-000	Equipment Maintenance	44,698	162,370	236,000	250,000
500-6010-6711-8120-000	Building Maintenance	6,833	150	10,500	9,000
500-6010-6711-8130-000	Small Tools	501	-	1,000	500
500-6010-6711-8132-000	Uniforms and Equipment	2,377	2,437	2,500	2,500
500-6010-6711-8134-000	Safety Equipment & Supplies	1,437	1,657	2,950	2,700
500-6010-6711-8140-000	Utilities	1,640	1,918	5,000	3,000
500-6010-6711-8152-000	Pumping Power	884,485	924,935	1,000,000	1,000,000
500-6010-6711-8170-000	Professional Service	87,383	109,080	228,300	159,000
500-6010-6711-8180-000	Contract Services	399,747	412,933	943,942	592,000
500-6010-6711-8200-000	Training Expense	1,332	737	1,500	1,500
500-6010-6711-8231-000	Water Purchases - Resale	50,221	63,241	310,000	246,000
500-6010-6711-8233-000	Watermaster Charges	598,003	1,131,573	750,000	1,250,000
500-6010-6711-8400-000	Overhead Allocation	205,267	205,267	505,706	-
500-6010-6711-8530-000	Computer Equipment	-	-	20,000	-
500-6010-6711-8540-000	Vehicles and Equipment	-	-	290,000	-
	TOTAL	**2,517,627**	**3,648,855**	**5,523,244**	**4,522,174**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-9800-9811-9811-000	Transfers Out	-	-	10,919,027	3,622,805
	TOTAL	**-**	**-**	**10,919,027**	**3,622,805**

Transfer Out (Division #9900)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
500-9900-9900-9100-000	Transfers Out	2,998,775	6,288,233	-	-
	TOTAL	**2,998,775**	**6,288,233**	**-**	**-**

503 - Water Efficiency Fund

Funds can only be used for water conservation projects and programs, including, but not limited to: City and Metropolitan Water District rebate programs, water conservation assessments, education and awareness materials, workshops and community events, emergency drought preparedness, staff oversight of the programs, implementation of conservation goals as outlined by Climate Action Plan. Revenue is collected through a water efficiency fee of $0.14 per unit of water billed to all city water customers.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	165,830	189,079	160,000	160,000
Other Revenue	17,025	-	-	-
Use of Money & Property	19,237	14,057	-	-
503 Total	**202,092**	**203,135**	**160,000**	**160,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
503-0000-0000-4800-000	Interest Income	19,237	13,458	-	-
503-0000-0000-4805-000	Unrealized Gain / Loss	-	598	-	-
503-0000-0000-5327-000	Efficiency Fee	165,830	189,079	160,000	-
503-0000-0000-5550-000	Prior Year Adjustment	17,025	-	-	-
503-6010-0000-5327-000	Efficiency Fee	-	-	-	160,000
	TOTAL	**202,092**	**203,135**	**160,000**	**160,000**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2011	City Manager	-	-	-	19,386
3011	Finance	-	-	-	6,820
6713	Water Efficiency	239,894	257,824	283,017	354,394
9811	Transfer Out	36,163	300,000	72,833	-
503 Total		**276,057**	**557,824**	**355,850**	**380,600**

City Manager (Division #2011)

To account for salary allocations for the City Manager Division.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
503-6010-2011-7000-000	Salaries - Permanent	-	-	-	15,630
503-6010-2011-7100-000	Retirement	-	-	-	1,540
503-6010-2011-7108-000	Deferred Compensation	-	-	-	156
503-6010-2011-7110-000	Workers Compensation	-	-	-	170
503-6010-2011-7130-000	Group Health Insurance	-	-	-	1,562
503-6010-2011-7140-000	Optical Insurance	-	-	-	21
503-6010-2011-7150-000	Dental Insurance	-	-	-	80
503-6010-2011-7170-000	FICA - Medicare	-	-	-	227
	TOTAL	**-**	**-**	**-**	**19,386**

Finance (Division #3011)

To account for the salary allocations for the Finance division

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
503-6010-3011-7000-000	Salaries - Permanent	-	-	-	5,450
503-6010-3011-7100-000	Retirement	-	-	-	486
503-6010-3011-7108-000	Deferred Compensation	-	-	-	54
503-6010-3011-7110-000	Workers Compensation	-	-	-	59
503-6010-3011-7130-000	Group Health Insurance	-	-	-	641
503-6010-3011-7140-000	Optical Insurance	-	-	-	11
503-6010-3011-7150-000	Dental Insurance	-	-	-	40
503-6010-3011-7170-000	FICA - Medicare	-	-	-	79
	TOTAL	**-**	**-**	**-**	**6,820**

Water Efficiency Projects (Division #6713)

To account for water conservation projects and programs funded through the City's water efficiency fee. This program supports rebates, assessments, education, outreach, drought response, and other initiatives that advance water conservation goals.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
503-6010-6713-7000-000	Salaries - Permanent	112,778	129,679	94,760	157,188
503-6010-6713-7010-000	Salaries - Temp / Part	8,611	25,384	-	-
503-6010-6713-7020-000	Overtime	4,521	1,996	1,200	1,200
503-6010-6713-7040-000	Holiday	21	482	-	-
503-6010-6713-7070-000	Leave Buyback	-	54	-	-
503-6010-6713-7100-000	Retirement	9,817	10,660	8,400	15,867
503-6010-6713-7100-010	CalPERS UAL	6,539	6,976	7,075	7,075
503-6010-6713-7108-000	Deferred Compensation	1,194	1,334	988	1,555
503-6010-6713-7110-000	Workers Compensation	1,388	1,772	1,022	5,133
503-6010-6713-7120-000	Disability Insurance	856	2,714	-	-
503-6010-6713-7130-000	Group Health Insurance	10,859	13,752	7,995	19,884
503-6010-6713-7140-000	Optical Insurance	213	204	173	360
503-6010-6713-7150-000	Dental Insurance	827	812	608	1,351
503-6010-6713-7160-000	Life Insurance	125	150	164	234
503-6010-6713-7170-000	FICA - Medicare	2,389	3,425	1,433	2,277
503-6010-6713-8000-000	Office Supplies	942	66	2,000	1,000
503-6010-6713-8010-000	Postage	-	-	2,500	1,500
503-6010-6713-8020-000	Special Department Expense	2,547	10,222	25,000	15,000
503-6010-6713-8032-000	Water Efficiency Fee Projects	63,237	44,277	125,000	75,000
503-6010-6713-8060-000	Dues & Memberships	-	2,494	2,500	2,000
503-6010-6713-8070-000	Mileage/Auto Allowance	178	-	200	200
503-6010-6713-8090-000	Conference & Meeting Expense	1,120	-	2,000	1,000
503-6010-6713-8350-000	Bad Debt Expense	11,732	1,373	-	-
503-6010-6713-8400-000	Overhead Allocation	-	-	-	46,571
	TOTAL	**239,894**	**257,824**	**283,017**	**354,394**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Proposed
503-9800-9811-9811-000	Transfers Out	36,163	300,000	72,833	-
	TOTAL	**36,163**	**300,000**	**72,833**	**-**

505 - 2016 Water Revenue Bonds Fund

In November 2016, the City issued $37,845,000 in Water Revenue Refunding Bonds. These bonds were used to refinance the remaining 2009 Water Revenue Bonds, buy a municipal bond insurance policy to guarantee repayment of the 2016 bonds, and cover the costs related to issuing the new bonds. Proceeds from the bonds are to be used solely for water capital projects, and funds will be transferred over to the Water Fund as project expenses are drawn down.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	2,475,800	2,475,425	2,509,550	2,476,050
Use of Money & Property	9,668	9,101	-	-
503 Total	**2,485,468**	**2,484,526**	**2,509,550**	**2,476,050**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
505-0000-0000-4800-000	Interest Income	9,668	9,101	-	-
505-0000-0000-9911-000	Transfers In	2,475,800	2,475,425	2,509,550	2,476,050
	TOTAL	**2,485,468**	**2,484,526**	**2,509,550**	**2,476,050**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6712	Bonds Debt Service	1,459,987	1,425,987	2,509,550	2,476,050
505 Total		**1,459,987**	**1,425,987**	**2,509,550**	**2,476,050**

Bond Debt Services (Division #6712)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
505-6010-6712-8232-000	Fiscal Agent Fees	1,375.00	-	1,500.00	1,375.00
505-6010-6712-8330-000	Debt Svc. - Principal	-	-	1,095,000.00	1,145,000.00
505-6010-6712-8331-000	Debt Svc. - Interest	1,408,400.37	1,375,775.01	1,362,838.00	1,279,462.50
505-6010-6712-8450-000	Def Loss Amort Expense	258,250.00	258,250.00	258,250.00	258,250.00
505-6010-6712-8451-000	Premium Amort Expense - 2016	(208,038.00)	(208,038.15)	(208,038.00)	(208,038.00)
	TOTAL	**1,459,987**	**1,425,987**	**2,509,550**	**2,476,050**

506 - SRF Loan – Water

The California State Water Resources Control Board loaned the City an amount of $11,937,930. The loan agreement runs from April 27, 2018 through January 1, 2050. The proceeds from this loan are to be used by the City for the Grave Reservoir Replacement Project. This loan works like an installment sale agreement, meaning the City must spend its own money first and then request reimbursement from the loan funds.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	-	532,532	532,531	532,531
506 Total	**-**	**532,532**	**532,531**	**532,531**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
506-0000-0000-9911-000	Transfers In	-	532,532	532,531	532,531
	TOTAL	**-**	**532,532**	**532,531**	**532,531**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6714	Bond Debt Service	191,052	185,222	532,531	532,531
506 Total		**191,052**	**185,222**	**532,531**	**532,531**

Bond Debt Services (Division #6714)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
506-6010-6714-8330-000	Debt Service - Principal	-	-	350,261	356,241
506-6010-6714-8331-000	Debt Service - Interest	191,052	185,222	182,270	176,290
	TOTAL	**191,052**	**185,222**	**532,531**	**532,531**

510 - Water & Sewer Impact Fees

This fund accounts for water and sewer capacity fees assessed on new development projects in the City. Established by City Council Resolution No. 7390 in February 2015, these impact fees are collected at the time of new water and sewer connections and are legally restricted for capital improvements to water and sewer infrastructure necessitated by growth and new development.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	527,639	75,527	500,000	-
Use of Money & Property	29,283	53,304	-	-
506 Total	**556,922**	**128,831**	**500,000**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
510-0000-0000-4800-000	Interest Income	29,283	51,826	-	-
510-0000-0000-4805-000	Unrealized Gain / Loss	-	1,478	-	-
510-0000-0000-5335-000	Water Capacity Charges	499,919	72,755	500,000	-
510-0000-0000-5336-000	Sewer Capacity Charges	27,720	2,772	-	-
	TOTAL	**556,922**	**128,831**	**500,000**	**-**

550 - Public Financing Authority Fund

To account for debt service and related expenses of the 2013 Water Bond issuance. In March 2013, the South Pasadena Public Financing Authority issued $6,995,000 Water and Wastewater Revenue Bonds, 2013 Series A. The were issued to refund a portion of the outstanding California Statewide Communities Development Authority Water and Wastewater Revenue Bond, Series 2004A.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	522,976	520,276	531,276	520,676
Use of Money & Property	1,740	354	-	-
506 Total	**524,715**	**520,630**	**531,276**	**520,676**

Revenue Detail

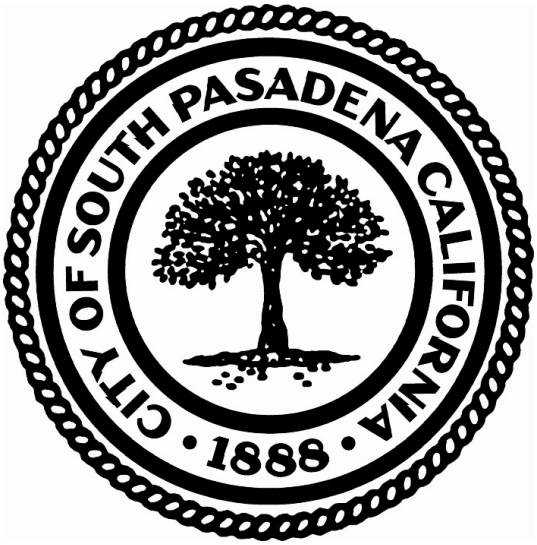
GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
550-0000-0000-4800-000	Interest Income	1,740	354	-	-
550-0000-0000-9911-000	Transfers In - 2009 Bonds	522,976	520,276	531,276	520,676
	TOTAL	**524,715**	**520,630**	**531,276**	**520,676**

EXPENDITURE BY DIVISION

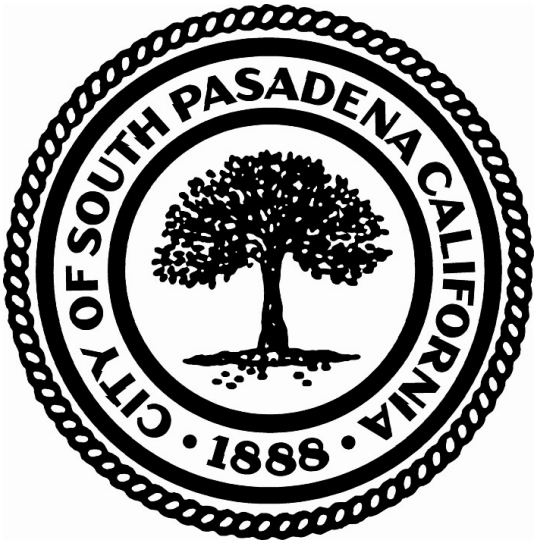
Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6712	Bonds Debt Service	76,425	66,179	531,276	520,676
550 Total		**76,425**	**66,179**	**531,276**	**520,676**

Bonds Debt Services (Division #6712)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
550-6010-6712-8232-000	Fiscal Agent Fees	2,000	2,000	2,000	-
550-6010-6712-8340-000	Debt Svc. - Principal - 2013	-	-	470,000	490,000
550-6010-6712-8341-000	Debt Service - Interest - 2013	102,137	91,392	86,988	58,388
550-6010-6712-8342-000	Premium Amort Expense - 2013	(27,712)	(27,213)	(27,712)	(27,712)
	TOTAL	**76,425**	**66,179**	**531,276**	**520,676**


CITY OF SOUTH PASADENA CALIFORNIA
1888

SECTION VII: SPECIAL REVENUE FUNDS


CITY OF SOUTH PASADENA CALIFORNIA
1888

Special Revenue

Overview

Special Revenue Funds account for revenues that are legally restricted or committed to specific purposes, separate from the City's general operations, debt service, and capital project activities. The City maintains individual funds for each restricted revenue source — including grants, subventions, and designated fees — to ensure expenditures are made in accordance with applicable legal and regulatory requirements. This fund structure reinforces fiscal transparency and accountability across all restricted funding programs.

201 - MTA Pedestrian Improvement Fund

To account for MTA grants used for the Fair Oaks/Mission pedestrian improvement projects, which include pedestrian accessibility, widened bikeways, landscaping, lighting modification, and aesthetics.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	29,951	-	-	-
201 Total	**29,951**	**-**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
201-0000-0000-9911-000	Transfers In	29,951	-	-	-
	TOTAL	**29,951**	**-**	**-**	**-**

205 - Proposition "A" Local Return Fund

To account for all revenues and expenditures associated with the one-half cent sales tax approved by Proposition A in 1980. All revenues from this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission. Includes the Dial-A-Ride programming.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	3,403	2,706	3,000	3,000
Intergovernmental	71,897	14,058	12,500	12,500
Sales Taxes	704,805	689,370	679,540	688,360
Use of Money & Property	40,711	78,300	34,282	23,975
205 Total	**820,816**	**784,434**	**729,322**	**727,835**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
205-0000-0000-4200-000	Sales & Use Tax	704,805	689,370	679,540	-
205-0000-0000-4800-000	Interest Income	40,711	51,028	34,282	23,975
205-0000-0000-4805-000	Unrealized Gain / Loss	-	24,482	-	-
205-0000-0000-5266-000	Dial - A - Ride Charges	3,403	2,706	3,000	-
205-0000-0000-5400-000	Sale of Property	-	2,790	-	-
205-0000-0000-5504-000	Prop A - NTD Disc. Incentive	71,897	14,058	12,500	-
205-8030-0000-4200-000	Sales & Use Tax	-	-	-	688,360
205-8030-0000-5266-000	Dial - A - Ride Charges	-	-	-	3,000
205-8030-0000-5504-000	Prop A - NTD Disc. Incentive	-	-	-	12,500
	TOTAL	**820,816**	**784,434**	**729,322**	**727,835**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2051	Human Resources	-	-	20,000	15,000
2210	L.T.R. "A" Administration	31,964	22,802	18,430	-
8024	Transit Planning (CS)	417,242	116,322	262,740	235,788
8025	Dial-A-Ride	601,873	498,146	719,789	841,742
9811	Transfer Out	-	-	90,000	-
205 Total		**1,051,079**	**637,269**	**1,110,959**	**1,092,529**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9161	North-South Corridor (Fair Oaks) ITS Deployment	-	-	-	259,194
205 Total		**-**	**-**	**-**	**259,194**

Human Resources (Division #2051)

To account for the transit reimbursement program for city employees.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
205-2050-2051-7081-000	Reimb. Transit Program	-	-	20,000	15,000
	TOTAL	**-**	**-**	**20,000**	**15,000**

L.T.R. "A" Administration (Division #2210)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
205-2010-2210-7000-000	Salaries - Regular Employees	21,640	13,360	8,800	-
205-2010-2210-7100-000	Retirement	2,877	1,245	1,100	-
205-2010-2210-7100-010	CalPERS UAL	5,329	6,678	6,773	-
205-2010-2210-7108-000	Deferred Compensation	216	134	88	-
205-2010-2210-7110-000	Workers Compensation Ins.	232	120	121	-
205-2010-2210-7130-000	Group Health Insurance	1,255	1,008	1,360	-
205-2010-2210-7140-000	Optical Insurance	21	10	8	-
205-2010-2210-7150-000	Dental Insurance	73	48	45	-
205-2010-2210-7160-000	Life Insurance	12	7	8	-
205-2010-2210-7170-000	FICA - Medicare	309	192	128	-
	TOTAL	**31,964**	**22,802**	**18,430**	**-**

Prop “A” – Transit Planning (Division #8024)

Supports transit-related planning, coordination, and program administration activities funded through Proposition A.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
205-8030-8024-7000-000	Salaries - Permanent	48,332	35,737	35,200	45,172
205-8030-8024-7100-000	Retirement	6,419	3,957	4,400	4,064
205-8030-8024-7100-010	CalPERS UAL	7,993	10,018	10,160	-
205-8030-8024-7108-000	Deferred Compensation	483	357	352	452
205-8030-8024-7110-000	Workers Compensation	519	382	483	491
205-8030-8024-7130-000	Group Health Insurance	2,898	2,775	5,438	5,944
205-8030-8024-7140-000	Vision Insurance	48	26	33	111
205-8030-8024-7150-000	Dental Insurance	168	131	180	416
205-8030-8024-7160-000	Life Insurance	29	19	31	72
205-8030-8024-7170-000	FICA - Medicare	689	513	510	655
205-8030-8024-8020-000	Misc. Supplies - Parking	3,592	2,981	10,700	10,700
205-8030-8024-8060-000	Dues & Memberships	10,219	3,500	13,170	13,170
205-8030-8024-8061-000	HOA Dues	12,111	-	64,082	32,041
205-8030-8024-8120-000	Building Maintenance	-	-	3,000	3,000
205-8030-8024-8180-000	Contract Services	77,008	55,927	115,000	119,500
205-8030-8024-8250-000	Bus Pass Subsidy	392	-	-	-
205-8030-8024-8540-000	Automotive Equipment	246,341	-	-	-
	TOTAL	**417,242**	**116,322**	**262,740**	**235,788**

Prop "A" – Dial A Ride (Division #8025)

Supports Dial-A-Ride transportation services for eligible community members, including program operations, service delivery, and related administrative costs funded through Proposition A.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
205-8030-8025-7000-000	Salaries - Permanent	328,467	285,540	340,092	328,516
205-8030-8025-7010-000	Salaries - Temp / Part	34,933	25,802	102,049	155,648
205-8030-8025-7020-000	Overtime	2,666	2,349	5,000	-
205-8030-8025-7040-000	Holiday	755	101	1,723	-
205-8030-8025-7100-000	Retirement	35,754	28,341	29,403	29,553
205-8030-8025-7100-010	CalPERS UAL	47,613	56,844	57,651	-
205-8030-8025-7108-000	Deferred Compensation	3,377	2,895	3,459	3,285
205-8030-8025-7110-000	Workers Compensation	4,290	3,905	7,122	5,258
205-8030-8025-7120-000	Disability Insurance	1,323	-	-	-
205-8030-8025-7130-000	Group Health Insurance	44,677	28,213	58,589	43,227
205-8030-8025-7140-000	Vision Insurance	931	723	824	807
205-8030-8025-7150-000	Dental Insurance	3,314	2,411	2,673	3,027
205-8030-8025-7160-000	Life Insurance	461	436	750	525
205-8030-8025-7170-000	FICA - Medicare	5,993	4,634	5,016	12,857
205-8030-8025-8000-000	Office Supplies	2,333	1,787	2,000	2,000
205-8030-8025-8010-000	Postage	650	44	650	650
205-8030-8025-8020-000	Special Department Expense	5,440	5,990	7,000	7,000
205-8030-8025-8040-000	Advertising	88	-	1,000	1,000
205-8030-8025-8050-000	Printing/Duplicating	181	44	2,000	2,000
205-8030-8025-8060-000	Dues & Memberships	1,797	1,590	1,700	2,000
205-8030-8025-8062-000	IT - Software/Lic & Subs/Rnw	-	-	-	22,440
205-8030-8025-8090-000	Conference & Meeting Expense	1,479	1,561	3,000	3,000
205-8030-8025-8100-000	Vehicle Maintenance	24,418	24,383	54,000	55,000
205-8030-8025-8103-000	Internal Srv. - Self-Insurance	-	-	-	78,709
205-8030-8025-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	27,800
205-8030-8025-8105-000	Fuel	5,007	642	2,000	700
205-8030-8025-8125-000	Internal Srv. - Vehicle Rplc.	-	-	-	47,090
205-8030-8025-8132-000	Uniform Expense/Cleaning	544	1,811	2,500	2,500
205-8030-8025-8140-000	Utilities	-	-	4,500	4,500
205-8030-8025-8170-000	Professional Services	29,001	999	-	-
205-8030-8025-8180-000	Contract Services	16,163	16,892	22,440	-
205-8030-8025-8200-000	Training Expense	-	210	2,000	2,000
205-8030-8025-8300-000	Lease Payment	220	-	648	648
	TOTAL	**601,873**	**498,146**	**719,789**	**841,742**

Transfer Out (Division # 9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
205-9800-9811-9811-000	Transfers Out	-	-	90,000	-
	TOTAL	**-**	**-**	**90,000**	**-**

206 - State and Local Recovery Fund (SLRF)

This fund accounts for the allocation of Coronavirus State and Local Fiscal Recovery Funds (SLFRF), authorized under the American Rescue Plan Act of 2021 (ARPA). As part of a $350 billion federal investment in state, local, and Tribal governments, these funds were designated to support the City's COVID-19 response and recovery efforts. A dedicated fund is maintained to ensure all revenues and expenditures are tracked in accordance with federal eligibility requirements and U.S. Department of the Treasury reporting obligations.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	3,498,717	1,441,864	-	-
Other Revenue	31,121	-	-	-
Use of Money & Property	63,594	-	-	-
206 Total	**3,593,432**	**1,441,864**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
206-0000-0000-4800-000	Interest Income	63,594	-	-	-
206-0000-0000-5073-000	Federal Grant - ARPA	3,498,717	1,441,864	-	-
206-0000-0000-5650-000	Other Financing Source: Subscr	31,121	-	-	-
	TOTAL	**3,593,432**	**1,441,864**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2032	Innovation and Technology	15,900	-	-	-
2034	Human Resources	72,615	-	-	-
3041	Non-Departmental/Overhead	112,943	-	-	-
5011	Fire	-	70,000	-	-
9811	Transfer Out	3,328,380	1,435,458	-	-
206 Total		**3,529,838**	**1,505,458**	**-**	**-**

Innovation and Technology (Division #2032)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
206-2030-2032-8170-000	Professional Service	15,900	-	-	-
206-2030-2032-8195-000	Expenditure: Subscription	-	-	-	-
206-2030-2032-8196-000	Expenditure: Subscription	-	-	-	-
	TOTAL	**15,900**	**-**	**-**	**-**

Human Resources (Division #2034)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
206-2030-2034-8170-000	Professional Services	72,615	-	-	-
	TOTAL	**72,615**	**-**	**-**	**-**

Non-Departmental/Overhead (Division #3041)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
206-3010-3041-8020-000	Special Department Expense	50,702	-	-	-
206-3010-3041-8195-000	Expenditure: Subscription	31,121	-	-	-
206-3010-3041-8334-000	Subscription Finan Principal	31,121	-	-	-
	TOTAL	**112,943**			

Fire (Division #5011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
206-5010-5011-8183-000	Contract Svcs-Command Sharing	-	70,000	-	-
	TOTAL	**-**	**70,000**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
206-9800-9811-9811-000	Transfers Out	3,328,380	1,435,458	-	-
	TOTAL	**3,328,380**	**1,435,458**	**-**	**-**

207 - Proposition "C" Local Return Fund

To account for all revenues and expenditures associated with the one-half cent sales tax approved by Proposition C in 1990. All revenues from this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	7,332	-	3,000	-
Interfund Transfers	2,464	-	300,000	-
Other Revenue	247	-	-	-
Sales Taxes	584,620	571,815	563,661	570,999
Use of Money & Property	35,794	158,744	24,582	53,787
207 Total	**630,457**	**730,559**	**891,243**	**624,786**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
207-0000-0000-4200-000	Sales & Use Tax	584,620	571,815	563,661	-
207-0000-0000-4460-001	Parking Revenue	7,332	-	3,000	-
207-0000-0000-4800-000	Interest Income	35,794	73,277	24,582	53,787
207-0000-0000-4805-000	Unrealized Gain / Loss	-	85,467	-	-
207-0000-0000-5505-000	Misc Revenue	247	-	-	-
207-0000-0000-9911-000	Transfer In	2,464	-	300,000	-
207-6010-0000-4200-000	Sales & Use Tax	-	-	-	570,999
	TOTAL	**630,457**	**730,559**	**891,243**	**624,786**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6011	Admin. & Engineering	21,963	-	120,000	326,964
6116	Street Maintenance	-	-	-	77,437
9811	Transfer Out	-	-	90,000	-
207 Total		**21,963**	**-**	**210,000**	**404,402**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9103	Fremont/Huntington Mobility Improvement	-	-	-	250,000
9161	North-South Corridor (Fair Oaks) ITS Deployment	-	-	-	26,970
9351	RRFB (Mission & Fremont)	-	-	-	50,000
207 Total		**-**	**-**	**-**	**326,970**

Administration & Engineering (Division #6011)

To account for the administration and oversight of Public Works Department operations, programs, and services. This division supports departmental management, Capital Improvements Program coordination, plan review, permit issuance, and inspection services for public and private improvement projects.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
207-6010-6011-7000-000	Salaries - Permanent	-	-	-	159,591
207-6010-6011-7100-000	Retirement	-	-	-	16,109
207-6010-6011-7108-000	Deferred Compensation	-	-	-	1,578
207-6010-6011-7110-000	Workers Compensation	-	-	-	5,211
207-6010-6011-7130-000	Group Health Insurance	-	-	-	20,188
207-6010-6011-7140-000	Optical Insurance	-	-	-	366
207-6010-6011-7150-000	Dental Insurance	-	-	-	1,372
207-6010-6011-7160-000	Life Insurance	-	-	-	238
207-6010-6011-7170-000	FICA - Medicare	-	-	-	2,311
207-6010-6011-8170-000	Professional Services	21,963	-	95,057	90,000
207-6010-6011-8180-000	Contract Services	-	-	-	30,000
207-6010-6011-8520-000	Machinery & Equipment	-	-	24,943	-
	TOTAL	**21,963**	**-**	**120,000**	**326,964**

Street Maintenance (Division #6116)

To account for the maintenance and care of street trees located throughout the City. This division supports trimming, removal, replacement, and related arboricultural services necessary to preserve the health, safety, and appearance of the urban forest.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
207-6010-6116-7000-000	Salaries - Permanent	-	-	-	50,673
207-6010-6116-7010-000	Salaries - Temp / Part	-	-	-	11,029
207-6010-6116-7100-000	Retirement	-	-	-	5,115
207-6010-6116-7108-000	Deferred Compensation	-	-	-	501
207-6010-6116-7110-000	Workers Compensation	-	-	-	1,774
207-6010-6116-7130-000	Group Health Insurance	-	-	-	6,410
207-6010-6116-7140-000	Optical Insurance	-	-	-	116
207-6010-6116-7150-000	Dental Insurance	-	-	-	436
207-6010-6116-7160-000	Life Insurance	-	-	-	76
207-6010-6116-7170-000	FICA - Medicare	-	-	-	1,307
	TOTAL	**-**	**-**	**-**	**77,437**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
207-9800-9811-9811-000	Transfers Out	-	-	90,000	-
	TOTAL	**-**	**-**	**90,000**	**-**

208 - TEA/Metro Fund

To account for all revenues and expenditures associated with the TEA/Metro Fund. All revenues of this fund must be expended for transportation-related items.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Use of Money & Property	-	825	-	-
208 Total	**-**	**825**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
208-0000-0000-4800-000	Interest Income	-	824	-	-
208-0000-0000-4805-000	Unrealized Gain / Loss	-	1	-	-
	TOTAL	**-**	**825**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	153,260	-	-	-
208 Total		**153,260**	**-**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
208-9800-9811-9811-000	Transfers Out	153,260	-	-	-
	TOTAL	**153,260**	**-**	**-**	**-**

209 - Carlyle Library Bequest

The Carlyle Library Bequest is conditioned on the Library Board using the funds for a capital improvement to the Children's wing of the Library Building, in the form of an amphitheater, to be known as the "Story Room."

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Proposed Budget
Other Revenue	2,674,036	109,223	-	-
Use of Money & Property	-	82,133	-	-
208 Total	**2,674,036**	**191,356**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
209-0000-0000-4800-000	Interest Income	-	79,876	-	-
209-0000-0000-4805-000	Unrealized Gain / Loss	-	2,258	-	-
209-0000-0000-5071-000	Carlyle Bequest	2,674,036	109,223	-	-
	TOTAL	**2,674,036**	**191,356**	**-**	**-**

213 - SB2 Planning Grant

The SB 2 Planning Grant is a State grant to implement a new electronic permitting and case management system.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	-	2,054	-	-
Other Revenue	157,946	-	-	-
213 Total	**157,946**	**2,054**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
213-0000-0000-5071-000	SB2 Planning Grant	157,946	-	-	-
213-0000-0000-9911-000	Transfers In	-	2,054	-	-
	TOTAL	**157,946**	**2,054**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	112,878	2,054	-	-
213 Total		**112,878**	**2,054**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
213-9800-9811-9811-000	Transfers Out	112,878	2,054	-	-
	TOTAL	**112,878**	**2,054**	**-**	**-**

214 - Rogan HR 5394 Grant Fund

To account for the revenues and expenditures of traffic signal infrastructure upgrades, updates to the City's traffic management center, and implementation of an intelligent transportation system (ITS) signal synchronization.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	6,981	-	-	-
Intergovernmental	116,673	63,559	-	9,300,000
214 Total	**123,654**	**63,559**	**-**	**9,300,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
214-0000-0000-5017-000	ROGAN HR 5294 GRANT	116,673	63,559	-	9,300,000
214-0000-0000-9911-000	Transfers In	6,981	-	-	-
	TOTAL	**123,654**	**63,559**	**-**	**9,300,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	82,798	1,083,735	-	-
214 Total		**82,798**	**1,083,735**	**-**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9161	North-South Corridor (Fair Oaks) ITS Deployment	-	-	397,655	7,937,126
214 Total		**-**	**-**	**397,655**	**7,937,126**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
214-9800-9811-9811-000	Transfers Out	82,798	1,083,735	-	-
	TOTAL	**82,798**	**1,083,735**	**-**	**-**

215 - Street Lighting and Landscaping Fund

To account for the costs associated with the City's street lighting and median landscaping programs. These costs are deemed to benefit all property owners who are assessed their proportionate share of the costs. These assessments are placed on the property tax bill and collected and remitted to the City by the County of Los Angeles.

Summary Table

REVENUE BY CATEGORIES

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Assessments	894,657	894,466	900,000	900,000
Interfund Transfers	424,956	765,086	846,340	833,267
Other Revenue	18,020	21,877	10,000	2,000
Use of Money & Property	197	-	62	-
215 Total	**1,337,831**	**1,681,429**	**1,756,402**	**1,735,267**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
215-0000-0000-4100-000	Street Light Assessments	894,657	894,466	900,000	-
215-0000-0000-4800-000	Interest Income	197	-	62	-
215-0000-0000-5501-012	Donations - Tree Dedications	18,020	21,877	10,000	-
215-0000-0000-9911-000	Transfers In	424,956	765,086	846,340	833,267
215-6010-0000-4100-000	Street Light Assessments	-	-	-	900,000
215-6010-0000-5501-012	Donations - Tree Dedication	-	-	-	2,000
	TOTAL	**1,337,831**	**1,681,429**	**1,756,402**	**1,735,267**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6115	Traffic Signals	302,878	389,012	420,000	363,000
6201	Street Lighting	315,682	354,551	395,579	315,037
6310	Street Trees	684,186	631,437	716,632	904,076
6416	Median Strips	152,500	152,800	153,000	153,000
215 Total		**1,455,246**	**1,527,800**	**1,685,212**	**1,735,113**

Traffic Signals (Division #6115)

To account for the operation, maintenance, and repair of the City's traffic signal system.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
215-6010-6115-8020-000	Special Department Expense	800	131	63,000	33,000
215-6010-6115-8140-000	Utilities	181,291	181,011	165,000	155,000
215-6010-6115-8180-000	Contract Services	120,787	207,870	192,000	175,000
	TOTAL	**302,878**	**389,012**	**420,000**	**363,000**

Street Lighting (Division #6201)

To account for the operation, maintenance, and repair of the City's street lighting system. This division supports lighting infrastructure, electrical service, and related improvements necessary to maintain visibility and public safety within the public right-of-way.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
215-6010-6201-7000-000	Salaries - Permanent	13,057	29,486	54,973	82,845
215-6010-6201-7020-000	Overtime	279	2,490	2,600	2,600
215-6010-6201-7040-000	Holiday	-	233	-	-
215-6010-6201-7100-000	Retirement	1,312	2,920	5,716	8,362
215-6010-6201-7100-010	CalPERS UAL	-	2,188	2,219	-
215-6010-6201-7108-000	Deferred Compensation	160	326	553	819
215-6010-6201-7110-000	Workers Compensation	509	1,190	1,592	2,705
215-6010-6201-7120-000	Disability Insurance	2,617	861	-	-
215-6010-6201-7130-000	Group Heatlh Insurance	2,845	5,391	7,753	10,480
215-6010-6201-7140-000	Optical Insurance	33	70	104	190
215-6010-6201-7150-000	Dental Insurance	124	264	356	712
215-6010-6201-7160-000	Life Insurance	17	40	74	123
215-6010-6201-7170-000	FICA - Medicare	211	443	793	1,200
215-6010-6201-8000-000	Office Supplies	267	78	300	500
215-6010-6201-8020-000	Special Department Expense	36,251	39,013	63,300	30,000
215-6010-6201-8100-000	Vehicle Maintenance	3,773	1,145	7,500	5,000
215-6010-6201-8105-000	Fuel	4,500	2,259	5,000	4,000
215-6010-6201-8110-000	Equipment Maintenance	-	5,000	5,000	5,000
215-6010-6201-8130-000	Small Tools	640	219	1,500	500
215-6010-6201-8132-000	Uniforms and Equipment	2,000	5,517	6,000	6,000
215-6010-6201-8134-000	Safety Equipment & Supplies	753	619	1,000	1,000
215-6010-6201-8140-000	Utilities	135,762	138,549	150,000	140,000
215-6010-6201-8170-000	Professional Service	9,325	15,694	10,000	12,000
215-6010-6201-8191-000	Liability/Surety Bonds & Prop	100,000	100,000	67,746	-
215-6010-6201-8200-000	Training Expense	1,245	556	1,500	1,000
	TOTAL	**315,682**	**354,551**	**395,579**	**315,037**

Street Trees (Division #6310)

To account for the maintenance and care of street trees located throughout the City. This division supports trimming, removal, replacement, and related arboricultural services necessary to preserve the health, safety, and appearance of the urban forest.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
215-6010-6310-7000-000	Salaries - Permanent	121,544	101,266	79,802	123,266
215-6010-6310-7020-000	Overtime	1,877	5,851	6,400	6,400
215-6010-6310-7040-000	Holiday	272	116	3,228	-
215-6010-6310-7055-000	IOD - Non Safety	-	2,741	-	-
215-6010-6310-7070-000	Leave Buyback	-	17	1,424	-
215-6010-6310-7100-000	Retirement	14,819	11,766	8,082	12,443
215-6010-6310-7100-010	CalPERS UAL	31,742	22,485	22,805	-
215-6010-6310-7108-000	Deferred Compensation	1,198	1,091	809	1,219
215-6010-6310-7110-000	Workers Compensation	3,220	4,376	1,910	4,025
215-6010-6310-7120-000	Disability Insurance	-	1,148	-	-
215-6010-6310-7130-000	Group Health Insurance	15,069	16,037	12,336	15,593
215-6010-6310-7140-000	Optical Insurance	296	247	158	283
215-6010-6310-7150-000	Dental Insurance	1,108	940	555	1,060
215-6010-6310-7160-000	Life Insurance	130	147	113	184
215-6010-6310-7170-000	FICA - Medicare	1,740	1,497	1,160	1,785
215-6010-6310-8000-000	Office Supplies	419	23	300	500
215-6010-6310-8020-000	Special Department Expense	9,309	17,640	24,800	15,800
215-6010-6310-8040-000	Advertising	-	-	200	-
215-6010-6310-8060-000	Dues/Memberships	580	-	1,500	-
215-6010-6310-8070-000	Mileage/Auto Allowance	86	275	500	500
215-6010-6310-8090-000	Conference & Meetings	-	-	500	-
215-6010-6310-8100-000	Vehicle Maintenance	9,339	6,112	11,000	6,000
215-6010-6310-8103-000	Internal Srv. - Self-Insurance	-	-	-	157,419
215-6010-6310-8104-000	Internal Srv. - Fac. & Mnt.	-	-	-	55,600
215-6010-6310-8105-000	Fuel	4,942	2,567	5,000	5,000
215-6010-6310-8110-000	Equipment Maintenance	2,850	1,781	6,000	3,000
215-6010-6310-8130-000	Small Tools	5,436	198	7,000	4,000
215-6010-6310-8132-000	Uniforms & Equipment	2,532	2,633	6,500	4,000
215-6010-6310-8134-000	Safety Equip. & Supplies	1,488	973	4,500	1,500
215-6010-6310-8170-000	Professional Service	18,955	25,075	26,250	27,000
215-6010-6310-8180-000	Contract Services	300,000	300,000	315,000	307,000
215-6010-6310-8181-000	Contracted Tree Planting	3,392	9,328	10,500	10,000
215-6010-6310-8184-000	Annual Tree Planting	131,735	94,954	157,500	140,000
215-6010-6310-8200-000	Training Expense	107	151	800	500
	TOTAL	**684,186**	**631,437**	**716,632**	**904,076**

Median Strips (Division #6416)

To account for the maintenance and upkeep of landscaped median strips and related corridor improvements. This division supports irrigation, planting, landscape maintenance, and other services necessary to preserve safe and attractive public medians.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
215-6010-6416-8020-000	Special Department Expense	7,500	7,801	8,000	8,000
215-6010-6416-8180-000	Contract Services	145,000	144,999	145,000	145,000
	TOTAL	**152,500**	**152,800**	**153,000**	**153,000**

217 - Public, Education, and Government Fund

To account for revenues and expenditures used for public education and government access charges that the City's cable franchise collects. Monies in this fund must be used to purchase equipment related to the production of public education and government access television.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	5,885	4,951	8,000	-
Use of Money & Property	3,880	3,397	3,433	-
217 Total	**9,765**	**8,349**	**11,433**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
217-0000-0000-4800-000	Interest Income	3,880	3,221	3,433	-
217-0000-0000-4805-000	Unrealized Gain / Loss	-	177	-	-
217-0000-0000-5250-000	PEG Fees	5,885	4,951	8,000	-
	TOTAL	**9,765**	**8,349**	**11,433**	**-**

218 - Clean Air Act Fund

To account for revenues and expenditures expended for air quality improvement projects as established by the South Coast Air Quality Management District.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	26,501	34,711	-	-
Use of Money & Property	3,777	7,378	-	-
218 Total	**30,278**	**42,089**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
218-0000-0000-4800-000	Interest Income	3,777	7,168	-	-
218-0000-0000-4805-000	Unrealized Gain / Loss	-	211	-	-
218-0000-0000-5082-000	AB 2766 (SCAQMD) Fees	26,501	34,711	-	-
	TOTAL	**30,278**	**42,089**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
5011	Fire	-	-	75,000	-
8031	Community Services	-	-	55,000	-
218 Total		**-**	**-**	**130,000**	**-**

Fire (Division #5011)

To account for the capital outlay for vehicle equipment replacement under the Clean Air Act.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
218-5010-5011-8540-000	Automotive equipment	-	-	75,000	-
	TOTAL	**-**	**-**	**75,000**	**-**

Community Services (Division #8031)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
218-8030-8031-8540-000	Automotive Equipment	-	-	55,000	-
	TOTAL	**-**	**-**	**55,000**	**-**

220 - Business Improvement Tax (BIT) Fund

To account for business improvement tax returns collected by the City for specified purposes within the Parking and Business Improvement Area: (1) decoration of any public place, (2) promotion of public events; (3) furnishing of music; (4) general promotion of retail trade activities.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	60,601	1,988	-	-
Licenses & Permits	18,835	18,785	20,000	18,000
Other Revenue	75,010	67,861	62,000	60,000
Use of Money & Property	-	85	-	-
220 Total	**154,446**	**88,718**	**82,000**	**78,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
220-0000-0000-4800-000	Interest Income	-	80	-	-
220-0000-0000-4805-000	Unrealized Gain / Loss	-	4	-	-
220-0000-0000-5412-000	Business Improvemt Tax	75,010	67,861	62,000	-
220-0000-0000-5412-001	BIT - Filming Permits	18,835	18,785	20,000	-
220-0000-0000-9911-000	Transfers In	60,601	1,988	-	-
220-2010-0000-5412-001	BIT - Filming Permits	-	-	-	18,000
220-7010-0000-5412-000	Business Improvemt Tax	-	-	-	60,000
	TOTAL	**154,446**	**88,718**	**82,000**	**78,000**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2301	Community Promotion	118,000	83,000	82,000	82,000
220 Total		**118,000**	**83,000**	**82,000**	**82,000**

Community Promotion (Division #2301)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
220-2010-2301-8185-000	Chamber of Commerce	113,500	83,000	82,000	82,000
220-2010-2301-8255-000	Public Events Promotion	4,500	-	-	-
	TOTAL	**118,000**	**83,000**	**82,000**	**82,000**

223 - Gold Line Mitigation Fund

This fund accounts for Metro grant funding designated for capital improvements to the Gold Line Mission Street Station. Revenues and expenditures are tracked separately to ensure compliance with Los Angeles County Metropolitan Transportation Authority (Metro) grant requirements and reporting obligations.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Use of Money & Property	1,242	2,009	1,139	-
223 Total	**1,242**	**2,009**	**1,139**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
223-0000-0000-4800-000	Interest Income	1,242	1,954	1,139	-
223-0000-0000-4805-000	Unrealized Gain / Loss	-	55	-	-
	TOTAL	**1,242**	**2,009**	**1,139**	**-**

226 - Mission Meridian Public Garage Fund

This fund accounts for the revenues and expenditures of the City-owned Mission Meridian Public Parking Garage. Revenues derived from parking fees and permits are intended to support the full cost of facility operations and maintenance.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	-	9,165	-	-
Interfund Transfers	376,827	-	-	-
Use of Money & Property	-	149	-	-
226 Total	**376,827**	**9,314**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
226-0000-0000-4460-001	Parking Revenue	-	9,165	-	-
226-0000-0000-4800-000	Interest Income	-	143	-	-
226-0000-0000-4805-000	Unrealized Gain / Loss	-	6	-	-
226-0000-0000-9911-000	Transfers In	376,827	-	-	-
	TOTAL	**376,827**	**9,314**	**-**	**-**

EXPENDITURE DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2029	Mission Meridian Public Garage	6,729	1,714	5,000	-
226 Total		**6,729**	**1,714**	**5,000**	**-**

Mission Meridian Public Garage (Division #2029)

Supports the operation, maintenance, and administration of the Mission-Meridian Public Garage, including facility upkeep, parking-related improvements, and associated service costs.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
226-2010-2029-8020-000	Special Department Expense	1,100	1,714	5,000	-
226-2010-2029-8060-000	HOA Dues	5,629	-	-	-
	TOTAL	**6,729**	**1,714**	**5,000**	**-**

228 - Housing Authority Fund

This fund accounts for the revenues and expenditures of the City of South Pasadena Housing Authority, which administers federal and state affordable housing programs on behalf of eligible low- and moderate-income residents. Revenues are from City-owned properties (i.e., San Pascual House).

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Other Revenue	50,324	-	-	-
Use of Money & Property	56,280	62,823	16,627	17,499
228 Total	**106,604**	**62,823**	**16,627**	**17,499**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
228-0000-0000-4800-000	Interest Income	3,705	7,993	2,527	2,499
228-0000-0000-4805-000	Unrealized Gain / Loss	-	235	-	-
228-0000-0000-4810-000	Rental - Arroyo House	12,310	14,695	14,100	-
228-0000-0000-4880-000	Rental - Nursery Property	40,265	39,900	-	-
228-0000-0000-5505-000	Miscellaneous	50,324	-	-	-
228-7010-0000-4810-000	Rental - Arroyo House	-	-	-	15,000
	TOTAL	**106,604**	**62,823**	**16,627**	**17,499**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
7220	CRA Housing	6,555	12,146	138,255	153,143
9811	Transfer Out	21,532	30,000	-	-
228 Total		**28,087**	**42,146**	**138,255**	**153,143**

Housing Authority (Division #7220)

The Housing Authority, established in 2011, assumed the former Community Redevelopment Agency's housing assets and activities following its dissolution in 2012. The City Council serves as the Housing Authority's governing board. The Authority supports the provision of safe and sanitary housing opportunities for South Pasadena residents.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
228-7200-7220-7000-000	Salaries - Permanent	-	-	-	36,223
228-7200-7220-7100-000	Retirement	-	-	-	2,985
228-7200-7220-7108-000	Deferred Compensation	-	-	-	362
228-7200-7220-7110-000	Workers Compensation	-	-	-	393
228-7200-7220-7130-000	Group Heatlh Insurance	-	-	-	4,490
228-7200-7220-7140-000	Optical Insurance	-	-	-	73
228-7200-7220-7150-000	Dental Insurance	-	-	-	274
228-7200-7220-7160-000	Life Insurance	-	-	-	48
228-7200-7220-7170-000	FICA - Medicare	-	-	-	525
228-7200-7220-8120-000	Building Maintenance	-	66	4,200	50,000
228-7200-7220-8121-000	Utility Credit - Arroyo House	1,300	1,200	1,255	1,200
228-7200-7220-8140-000	Utilities	-	-	800	500
228-7200-7220-8170-000	Professional Service	-	-	-	25,000
228-7200-7220-8180-000	Contract Services	5,255	10,880	132,000	23,000
228-7200-7220-8400-000	Overhead Allocation	-	-	-	8,069
	TOTAL	**6,555**	**12,146**	**138,255**	**153,143**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
228-9800-9811-9811-000	Transfers Out	21,532	30,000	-	-
	TOTAL	**21,532**	**30,000**	**-**	**-**

230 - State Gas Tax Fund

To account for all state gas tax-related revenues and expenditures, including street repair, reconstruction, and maintenance. State law requires these gasoline taxes to be used to maintain the City's street and highway system.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	-	-	200,000	-
Intergovernmental	734,046	753,409	770,964	785,211
Use of Money & Property	20,339	17,594	16,646	9,000
230 Total	**754,385**	**771,003**	**987,610**	**794,211**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
230-0000-0000-4800-000	Interest Income	20,339	17,135	16,646	9,000
230-0000-0000-4805-000	Unrealized Gain / Loss	-	459	-	-
230-0000-0000-5038-000	State Gas Tax - 2103	245,282	257,521	256,100	-
230-0000-0000-5039-000	State Gas Tax - 2105	163,576	167,473	173,007	-
230-0000-0000-5040-000	State Gas Tax - 2106	97,774	100,247	101,395	-
230-0000-0000-5050-000	State Gas Tax - 2107	221,414	222,168	234,462	-
230-0000-0000-5060-000	State Gas Tax - 2107.5	6,000	6,000	6,000	-
230-0000-0000-9911-000	Transfers from General Fund	-	-	200,000	-
230-6010-0000-5038-000	State Gas Tax - 2103	-	-	-	263,534
230-6010-0000-5039-000	State Gas Tax - 2105	-	-	-	176,221
230-6010-0000-5040-000	State Gas Tax - 2106	-	-	-	103,809
230-6010-0000-5050-000	State Gas Tax - 2107	-	-	-	235,647
230-6010-0000-5060-000	State Gas Tax - 2107.5	-	-	-	6,000
	TOTAL	**754,385**	**771,003**	**987,610**	**794,211**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
3011	Finance	-	-	-	40,958
6116	Street Maintenance	942,879	806,541	1,388,967	1,288,537
9811	Transfer Out	-	200,000	-	-
230 Total		**942,879**	**1,006,541**	**1,388,967**	**1,329,495**

Finance (Division #3011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
230-6010-3011-7000-000	Salaries - Permanent	-	-	-	32,698
230-6010-3011-7100-000	Retirement	-	-	-	2,914
230-6010-3011-7108-000	Deferred Compensation	-	-	-	327
230-6010-3011-7110-000	Workers Compensation	-	-	-	355
230-6010-3011-7130-000	Group Health Insurance	-	-	-	3,848
230-6010-3011-7140-000	Optical Insurance	-	-	-	63
230-6010-3011-7150-000	Dental Insurance	-	-	-	237
230-6010-3011-7160-000	Life Insurance	-	-	-	41
230-6010-3011-7170-000	FICA - Medicare	-	-	-	474
	TOTAL	**-**	**-**	**-**	**40,958**

Street Maintenance (Division #6116)

To account for the maintenance and care of street trees located throughout the City. This division supports trimming, removal, replacement, and related arboricultural services necessary to preserve the health, safety, and appearance of the urban forest.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
230-6010-6116-7000-000	Salaries - Permanent	498,963	435,042	641,812	545,412
230-6010-6116-7010-000	Salaries - Temp / Part	469	1,065	-	11,029
230-6010-6116-7020-000	Overtime	30,574	22,065	25,900	28,000
230-6010-6116-7040-000	Holiday	1,881	360	7,734	-
230-6010-6116-7055-000	IOD	38,433	27,572	-	-
230-6010-6116-7070-000	Leave Buyback	-	3	4,135	-
230-6010-6116-7100-000	Retirement	46,953	42,460	62,479	55,054
230-6010-6116-7100-010	CalPERS UAL	33,396	48,924	49,619	-
230-6010-6116-7108-000	Deferred Compensation	5,782	4,838	6,575	5,394
230-6010-6116-7110-000	Workers Compensation	17,627	15,052	26,362	17,929
230-6010-6116-7120-000	Disability Insurance	10,467	1,193	-	-
230-6010-6116-7130-000	Group Health Insurance	67,784	57,218	114,960	68,994
230-6010-6116-7140-000	Optical Insurance	1,448	1,176	1,620	1,250
230-6010-6116-7150-000	Dental Insurance	4,883	4,131	5,910	4,688
230-6010-6116-7160-000	Life Insurance	738	712	1,245	813
230-6010-6116-7170-000	FICA - Medicare	7,625	6,466	9,517	8,473
230-6010-6116-8000-000	Office Supplies	39	281	500	1,500
230-6010-6116-8020-000	Special Department Expense	89,359	97,002	120,300	158,000
230-6010-6116-8060-000	Dues/Memberships/Subscriptions	165	260	300	500
230-6010-6116-8070-000	Mileage/Auto Allowance	497	969	1,000	1,000
230-6010-6116-8100-000	Vehicle Maintenance	27,002	6,689	29,000	25,000
230-6010-6116-8105-000	Fuel	9,915	3,886	10,000	10,000
230-6010-6116-8110-000	Equipment Maintenance	25,063	16,279	35,000	25,000
230-6010-6116-8130-000	Small Tools	5,688	4,000	6,000	5,000
230-6010-6116-8132-000	Uniform and Equipment	3,054	3,500	3,500	3,500
230-6010-6116-8134-000	Safety Equip. & Supplies	860	3,089	5,500	4,000
230-6010-6116-8140-000	Utilities	-	-	2,000	2,000
230-6010-6116-8170-000	Professional Service	-	1,144	3,000	3,000
230-6010-6116-8180-000	Contract Services	13,160	-	120,500	285,000
230-6010-6116-8200-000	Training Expense	1,057	1,165	2,000	3,000
230-6010-6116-8540-000	Automotive Equipment	-	-	92,500	15,000
	TOTAL	**942,879**	**806,541**	**1,388,967**	**1,288,537**

232 - County Park Bond

This fund accounts for revenues and expenditures associated with Los Angeles County park bond funding allocated to the City through the Regional Park and Open Space District (RPOSD). Bond proceeds are legally restricted for the improvement, rehabilitation, and development of park facilities and recreational infrastructure, including playground upgrades, ADA accessibility improvements, trail enhancements, and other capital park investments.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	215,612	-	-	-
Intergovernmental	74,374	32,241	9,725	-
232 Total	**289,985**	**32,241**	**9,725**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
232-0000-0000-5084-006	County Park Bond (Prop A)	74,374	32,241	9,725	-
232-0000-0000-9911-000	Transfers In	215,612	-	-	-
	TOTAL	**289,985**	**32,241**	**9,725**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6417	Prop "A" Park Maintenance	56,510	31,665	-	-
8040	Prop "A" Park Mnt (CS)	-	-	9,725	-
232 Total		**56,510**	**31,665**	**9,725**	**-**

Prop “A” Maintenance (Division #6417)

To account for the routine maintenance, repairs, and operating needs as landscaping, cleaning, minor facility improvements, and safety-related work to preserve the long-term condition, usability, and public benefit of Prop A funded assets.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
232-6010-6417-8020-000	Special Department Expense	13,824	-	-	-
232-6010-6417-8140-000	Utilities	13,186	15,015	-	-
232-6010-6417-8180-000	Contract Services	29,500	16,650	-	-
	TOTAL	**56,510**	**31,665**	**-**	**-**

Prop “A” Park Mnt (CS) (Division #8040)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
232-8030-8040-8180-000	Contract Services	-	-	9,725	-
	TOTAL	**-**	**-**	**9,725**	**-**

233 - Measure R Fund

To account for all revenues and expenditures associated with the City's local return portion of the one-half cent sales tax approved by Measure R in 2009. All revenues of this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Sales Taxes	438,328	428,782	912,600	428,233
Use of Money & Property	40,179	132,178	-	12,146
233 Total	**478,506**	**560,960**	**912,600**	**440,379**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
233-0000-0000-4200-000	Sales & Use Tax	438,328	428,782	912,600	-
233-0000-0000-4800-000	Interest Income	40,179	67,356	-	12,146
233-0000-0000-4805-000	Unrealized Gain / Loss	-	64,822	-	-
233-6010-0000-4200-000	Sales & Use Tax	-	-	-	428,233
	TOTAL	**478,506**	**560,960**	**912,600**	**440,379**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6011	Admin. & Engineering	249,226	54,383	182,454	192,851
9811	Transfer Out	34,059	183,611	1,225,000	-
233 Total		**283,285**	**237,993**	**1,407,454**	**192,851**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9373	2025-2026 Marengo Maintenance & Improvements	-	-	-	150,000
233 Total		**-**	**-**	**-**	**150,000**

Admin. & Engineering (Division #6011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
233-6010-6011-7000-000	Salaries - Permanent	53,034	33,803	61,206	71,598
233-6010-6011-7100-000	Retirement	3,903	2,765	5,202	7,227
233-6010-6011-7108-000	Deferred Compensation	530	349	612	708
233-6010-6011-7110-000	Workers Compensation	520	369	652	2,338
233-6010-6011-7130-000	Group Health Insurance	4,384	1,061	13,247	9,057
233-6010-6011-7140-000	Vision Insurance	55	71	120	164
233-6010-6011-7150-000	Dental Insurance	266	265	450	615
233-6010-6011-7160-000	Life Insurance	45	37	78	107
233-6010-6011-7170-000	FICA - Medicare	768	502	887	1,037
233-6010-6011-8170-000	Professional Services	185,720	15,161	100,000	100,000
	TOTAL	**249,226**	**54,383**	**182,454**	**192,851**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
233-9800-9811-9811-000	Transfers Out	34,059	183,611	1,225,000	-
	TOTAL	**34,059**	**183,611**	**1,225,000**	**-**

234 - LACMTA Measure M MAT Grant Fund

To account for all revenues and expenditures associated with the one-half cent sales tax approved by Measure M in 2016. All revenues of this fund must be expended for transportation-related items eligible under the Metro Active Transportation, Transit and First/Last Mile (MAT) Program.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	-	-	5,758,000
234 Total	**-**	**-**	**-**	**5,758,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
234-6010-0000-5071-022	LACMTA Measure M MAT Grant	-	-	-	5,758,000
	TOTAL	**-**	**-**	**-**	**5,758,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	-	912,600	298,632	-
234 Total		**-**	**912,600**	**298,632**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9102	Fremont/Huntington MAT Project	-	-	-	4,666,768
234 Total		**-**	**-**	**-**	**4,666,768**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
234-9800-9811-9811-000	Transfers Out	-	912,600	298,632	-
	TOTAL	**-**	**912,600**	**298,632**	**-**

236 - Measure M

To account for all revenues and expenditures associated with the City's local return portion of the one-half cent sales tax approved by Measure M in 2016. All revenues from this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Sales Taxes	494,965	485,795	476,112	485,330
Use of Money & Property	48,034	161,392	32,794	20,828
236 Total	**542,999**	**647,187**	**508,906**	**506,158**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
236-0000-0000-4200-000	Sales & Use Tax	494,965	485,795	476,112	-
236-0000-0000-4800-000	Interest Income	48,034	81,333	32,794	-
236-0000-0000-4805-000	Unrealized Gain / Loss	-	80,059	-	-
236-6010-0000-4200-000	Sales & Use Tax	-	-	-	485,330
236-6010-0000-4800-000	Interest Income	-	-	-	20,828
	TOTAL				

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6011	Admin. & Engineering	241,021	230,085	232,454	292,851
9811	Transfer Out	-	253,251	1,316,047	-
236 Total		**241,021**	**483,336**	**1,548,501**	**292,851**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9373	2025-2026 Marengo Maintenance & Improvements	-	-	-	150,000
236 Total		**-**	**-**	**-**	**150,000**

Public Works Admin. & Engineering (Division #6011)

To account for revenues and expenditures associated with the City's Measure M local return transportation funds. This program supports eligible transportation system improvements, mobility projects, and related public infrastructure investments.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
236-6010-6011-7000-000	Salaries - Permanent	53,034	33,803	61,206	71,598
236-6010-6011-7100-000	Retirement	3,904	2,765	5,202	7,227
236-6010-6011-7108-000	Deferred Compensation	530	349	612	708
236-6010-6011-7110-000	Workers Compensation	520	370	652	2,338
236-6010-6011-7130-000	Group Health Insurance	4,384	1,061	13,247	9,057
236-6010-6011-7140-000	Vision Insurance	55	71	120	164
236-6010-6011-7150-000	Dental Insurance	266	265	450	615
236-6010-6011-7160-000	Life Insurance	45	37	78	107
236-6010-6011-7170-000	FICA - Medicare	768	502	887	1,037
236-6010-6011-8170-000	Professional Services	163,874	92,213	100,000	100,000
236-6010-6011-8180-000	Contract Services	13,640	30,782	50,000	100,000
236-6010-6011-8540-000	Automotive Equipment	-	67,867	-	-
	TOTAL	**241,021**	**230,085**	**232,454**	**292,851**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
236-9800-9811-9811-000	Transfers Out	-	253,251	1,316,047	-
	TOTAL	**-**	**253,251**	**1,316,047**	**-**

237 - Road Maintenance & Rehab Fund

This fund accounts for revenues and expenditures associated with local street and road funding allocated to the City under the Road Repair and Accountability Act of 2017 (SB 1). Revenues are generated through fuel excise taxes and vehicle registration fees established under SB 1. Funds are legally restricted for the maintenance, rehabilitation, and improvement of local streets and roads

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	695,834	735,605	704,838	756,346
Use of Money & Property	41,337	87,305	25,012	44,566
237 Total	**737,171**	**822,910**	**729,850**	**800,912**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
237-0000-0000-4800-000	Interest Income	41,337	84,818	25,012	-
237-0000-0000-4805-000	Unrealized Gain / Loss	-	2,487	-	-
237-0000-0000-5070-000	State Gas Tax - RMRA	695,834	735,605	704,838	-
237-6010-0000-4800-000	Interest Income	-	-	-	44,566
237-6010-0000-5070-000	State Gas Tax - SB1 Loan Pymt.	-	-	-	756,346
	TOTAL	**737,171**	**822,910**	**729,850**	**800,912**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	-	585,093	624,645	-
237 Total		**-**	**585,093**	**624,645**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
TBD	2026-2027 Slurry Seal	-	-	-	450,000
237 Total		**-**	**-**	**-**	**450,000**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
237-9800-9811-9811-000	Transfers Out	-	585,093	624,645	-
	TOTAL	**-**	**585,093**	**624,645**	**-**

238 - MSRC Grant Fund

This fund accounts for grant revenues and expenditures associated with Mobile Source Air Pollution Reduction Review Committee (MSRC) funding awarded to the City through the South Coast Air Quality Management District (SCAQMD). Funded through vehicle registration surcharges collected within the South Coast Air Basin, MSRC grants support projects that reduce mobile source air pollution, including fleet vehicle replacement, zero-emission vehicle acquisition, and electric vehicle charging infrastructure.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	157,536	212,617	128,775
238 Total	**-**	**157,536**	**212,617**	**128,775**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
238-0000-0000-5071-003	Miscellaneous Grants	-	-	212,617	-
238-0000-0000-5071-014	MSRC Grant	-	157,536	-	-
238-6010-0000-5071-014	MSRC Grant	-	-	-	128,775
	TOTAL	**-**	**157,536**	**212,617**	**128,775**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4011	Police	-	-	124,984	68,000
9811	Transfer Out	149,389	244,225	144,225	-
238 Total		**149,389**	**244,225**	**269,209**	**68,000**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9188	Civic Center/City Hall EV Charging Systems	-	-	-	100,000
238 Total		**-**	**-**	**-**	**100,000**

Police (Division #4011)

Provides funds received from the Mobile Source Air Pollution Reduction Review Committee (MSRC) grant to partially account for the lease of Tesla vehicles.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
238-4010-4011-8101-000	Vehicle Lease (PD)	-	-	124,984	68,000
	TOTAL	**-**	**-**	**124,984**	**68,000**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
238-9800-9811-9811-000	Transfers Out	149,389	244,225	144,225	-
	TOTAL	**149,389**	**244,225**	**144,225**	**-**

239 - Measure W Fund

This fund accounts for revenues and expenditures associated with Los Angeles County Measure W — Safe, Clean Water Program funding allocated to the City. Approved by voters in 2018, Measure W established a parcel tax on impermeable surfaces to fund stormwater capture, water quality improvements, and urban runoff reduction projects. Revenues are distributed through Local Return and Regional Program allocations administered by the Los Angeles County Flood Control District. Eligible expenditures include stormwater infrastructure, green streets, low-impact development, and other projects that improve water quality.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	254,733	-	281,618	270,000
Use of Money & Property	9,283	6,635	3,595	6,622
239 Total	**264,016**	**6,635**	**285,213**	**276,622**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
239-0000-0000-4800-000	Interest Income	9,283	6,500	3,595	-
239-0000-0000-4805-000	Unrealized Gain / Loss	-	134	-	-
239-0000-0000-5071-003	Miscellaneous Grant	254,733	-	281,618	-
239-6010-0000-4800-000	Interest Income	-	-	-	6,622
239-6010-0000-5071-003	Miscellaneous Grants	-	-	-	270,000
	TOTAL	**264,016**	**6,635**	**285,213**	**276,622**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
6011	Admin. & Engineering	115,686	134,015	222,719	330,720
9811	Transfer Out	235,530	102,637	365,218	-
239 Total		**351,216**	**236,651**	**587,937**	**330,720**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9386	Hanscom Drive Drainage Improvements	-	-	-	22,000
239 Total		**-**	**-**	**-**	**22,000**

Public Works Admin. & Engineering (Division #6011)

To account for revenues and expenditures associated with stormwater quality and runoff improvement projects funded under Measure W. This program supports eligible projects and activities intended to improve water quality, stormwater capture, and environmental compliance.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
239-6010-6011-7000-000	Salaries - Permanent	28,981	32,046	44,307	119,184
239-6010-6011-7010-000	Salaries - Part Time	469	1,065	-	-
239-6010-6011-7020-000	Overtime	54	32	50	50
239-6010-6011-7040-000	Holiday	6	7	278	278
239-6010-6011-7070-000	Leave Buyback	-	-	490	490
239-6010-6011-7100-000	Retirement	3,127	3,191	3,941	12,030
239-6010-6011-7100-010	CalPERS UAL	5,046	6,250	6,339	6,339
239-6010-6011-7108-000	Deferred Compensation	314	307	464	1,179
239-6010-6011-7110-000	Workers Compensation	361	320	343	3,892
239-6010-6011-7120-000	Disability Insurance	2,617	-	-	-
239-6010-6011-7130-000	Group Health Insurance	2,987	2,788	10,260	15,077
239-6010-6011-7140-000	Optical Insurance	50	47	108	273
239-6010-6011-7150-000	Dental Insurance	186	172	405	1,024
239-6010-6011-7160-000	Life Insurance	23	28	70	178
239-6010-6011-7170-000	FICA - Medicare	479	529	664	1,726
239-6010-6011-8020-000	Special Department Expense	22,666	21,874	23,994	15,000
239-6010-6011-8170-000	Professional Service	47,928	40,383	54,980	60,000
239-6010-6011-8180-000	Contract Services	394	24,974	76,026	94,000
	TOTAL	**115,686**	**134,015**	**222,719**	**330,720**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
239-9800-9811-9811-000	Transfers Out	235,530	102,637	365,218	-
	TOTAL	**235,530**	**102,637**	**365,218**	**-**

240 - Measure M MSP

Multi-Year Subregional Program (MSP) Fund is to account for all revenues and expenditures associated with the Multi-Year Subregional Program portion of the one-half cent sales tax approved by Measure M in 2016. All revenues from this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission, as administered through the Arroyo Verdugo Communities Joint Powers Authority Governing Board.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Sales Taxes	-	-	200,000	2,797,624
240 Total	**-**	**-**	**200,000**	**2,797,624**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
240-0000-0000-4200-000	Sales & Use Tax	-	-	200,000	-
240-6010-0000-4200-000	Sales & Use Tax	-	-	-	2,797,624
	TOTAL	**-**	**-**	**200,000**	**2,797,624**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	-	372,624	200,000	-
240 Total		**-**	**372,624**	**200,000**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9290	Grevalia/Fair Oaks Int. Imprv	-	-	-	150,000
9427	Columbia Street Striping and Signals	-	-	-	250,000
240 Total		**-**	**-**	**-**	**400,000**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
240-9800-9811-9811-000	Transfers Out	-	372,624	200,000	-
	TOTAL	**-**	**372,624**	**200,000**	**-**

241 - Measure H Fund

To account for the revenues and expenditures for the "Los Angeles County Plan to Prevent and Combat Homelessness" for the specific purpose of funding homeless services and short-term housing.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	67,742	-	-	-
Intergovernmental	6,501	49,721	25,830	25,830
Use of Money & Property	27	-	-	-
241 Total	**74,270**	**49,721**	**25,830**	**25,830**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
241-0000-0000-4800-000	Interest Income	27	-	-	-
241-0000-0000-5230-007	Homeless Outreach Service	6,501	49,721	25,830	-
241-0000-0000-9911-000	Transfers In	67,742	-	-	-
241-4010-0000-5230-007	Homeless Outreach Service	-	-	-	25,830
	TOTAL	**74,270**	**49,721**	**25,830**	**25,830**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4011	Police	-	66,253	-	-
241 Total		**-**	**66,253**	**-**	**-**

Police (Division #4011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
241-4010-4011-7020-000	Overtime	-	59,750	-	-
241-4010-4011-7108-000	Deferred Compensation	-	598	-	-
241-4010-4011-7110-000	Workers Compensation	-	2,429	-	-
241-4010-4011-7130-000	Group Health Insurance	-	2,373	-	-
241-4010-4011-7140-000	Optical Insurance	-	47	-	-
241-4010-4011-7150-000	Dental Insurance	-	177	-	-
241-4010-4011-7160-000	Life Insurance	-	32	-	-
241-4010-4011-7170-000	FICA - Medicare	-	848	-	-
	TOTAL	**-**	**66,253**	**-**	**-**

242 - Prop C Exchange Fund

To account for all revenues and expenditures associated with the competitive Metro Grant for eligible transportation projects.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	380,789	-	-	-
242 Total	**380,789**	**-**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
242-0000-0000-5071-003	Miscellaneous Grants	380,789	-	-	-
	TOTAL	**380,789**	**-**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	18,649	-	-	-
241 Total		**18,649**	**-**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
242-9800-9811-9811-000	Transfers Out	18,649	-	-	-
	TOTAL	**18,649**	**-**	**-**	**-**

243 - Measure R MIP

Mobility Improvement Projects (MIP) Fund is to account for all revenues and expenditures associated with transportation multimodal and safety enhancement projects, as approved by the Los Angeles County Metro, utilizing funding established for the former 710 North freeway project.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	-	2,000,000	8,000,000
243 Total	**-**	**-**	**2,000,000**	**8,000,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
243-0000-0000-5071-003	LACMTA Measure R MIP	-	-	2,000,000	-
243-6010-0000-5071-003	Miscellaneous Grants	-	-	-	8,000,000
	TOTAL	**-**	**-**	**2,000,000**	**8,000,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	-	600,000	2,000,000	-
243 Total		**-**	**600,000**	**2,000,000**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9103	Fremont/Huntington (MIP) Mobility Improvement Pr	-	-	-	8,000,000
243 Total		**-**	**-**	**-**	**8,000,000**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
243-9800-9811-9811-000	Transfers Out	-	600,000	2,000,000	-
	TOTAL	-	600,000	2,000,000	-

244 - Reimbursable Grant Fund

To account for revenues and expenditures for all new grants by projects that apply to departments and grants awarded to the City established in FY 2025-2026.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	-	550,896	25,000
244 Total	**-**	**-**	**550,896**	**25,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
244-4010-0003-5071-023	Reimb. CalOES/AT&T	-	-	44,000	-
244-4010-0004-5071-024	CHP Cannabis Tax Grant	-	-	309,500	-
244-5010-0001-5010-000	County Reimbursement - Fire	-	-	197,396	-
244-5010-0002-5071-004	Miscellaneous Grant - Fire	-	-	-	25,000
244-9001-9021-5071-003	Miscellaneous Grant - Fire	-	-	-	1,031,000
	TOTAL	**-**	**-**	**550,896**	**1,056,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
0001	County Reimbursement - Fire	-	-	197,369	-
0003	Reimb. CalOES/AT&T	-	-	44,000	-
0004	CHP Cannabis Tax Grant	-	-	309,500	-
244 Total		**-**	**-**	**550,869**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9021	BTA Grants	-	-	-	1,031,000
244 Total		**-**	**-**	**-**	**1,031,000**

LA County Measure B Reimbursement – Fire (Project #0001)

LA County Measure B provides dedicated funding to local fire and emergency medical services agencies for the acquisition of life-saving medical equipment. The City's award supports the purchase of patient transport gurneys and a cardiac monitor to enhance the Department's emergency medical response capabilities

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
244-5010-0001-8520-000	Machinery & Equipment	-	-	197,369	-
	TOTAL	**-**	**-**	**197,369**	**-**

Police – Cal OES Grant (Project #0003)

To account for the Cal OES /AT&T Grant. The AT&T reimbursement from CalOES was a one-time occurrence.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
244-4010-0003-8170-000	Professional Services	-	-	44,000	-
	TOTAL	**-**	**-**	**44,000**	**-**

Police – CTFGP Grant (Project #0004)

Provides funds from the California Highway Patrol's Cannabis Tax Fund Grant Program (CTFGP) to account for DUI/DUID related expenses, including personnel, equipment, and training-related costs

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
244-4010-0004-7050-000	Overtime – DUI Checkpoint	-	-	45,000	-
244-4010-0004-8000-000	Office Supplies	-	-	12,800	-
244-4010-0004-8200-000	Training Expenses	-	-	7,200	-
244-4010-0004-8520-000	Machinery & Equipment	-	-	244,500	-
	TOTAL	**-**	**-**	**309,500**	**-**

245 - Bike and Pedestrian Paths Fund

To account for the revenues and expenditures for bike and pedestrian facilities improvements funded by the State of California Transportation Development Act.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	34,827	-	-	-
245 Total	**34,827**	**-**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
245-0000-0000-5035-000	SB 821 State Grants	34,827	-	-	-
	TOTAL	**34,827**	**-**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	34,827	-	-	-
245 Total		**34,827**	**-**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
245-9800-9811-9811-000	Transfers Out	34,827	-	-	-
	TOTAL	**34,827**	**-**	**-**	**-**

248 - BTA Grant Fund

To account for the revenues and expenditures for the Bicycle Transportation Account (BTA) grant funded by the Los Angeles County Metropolitan Transportation Authority. This grant was awarded to fund two projects from the City's Bicycle Master Plan: the Mission Street Green Sharrow Lane Project and the South Pasadena Bicycle Parking Project.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	416,948	-	-	-
248 Total	**416,948**	**-**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
248-0000-0000-9911-000	Transfers In	416,948	-	-	-
	TOTAL	**416,948**	**-**	**-**	**-**

249 - Open Streets Grant Fund

To account for the revenues and expenditures for the open streets grant funded by the Los Angeles County Metropolitan Transportation Authority. The goals of the Open Streets Grant Program are to provide opportunities for 1) riding transit, walking, and riding a bike, possibly for the first time, 2) to encourage future mode shift to more sustainable transportation modes, and 3) civic engagement to foster the development of multi-modal policies and infrastructure at the city/community level.

Summary Tables

EXPENDITURE

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
2011	City Manager	9,990	-	-	-
9811	Transfer Out	8,181	-	-	-
249 Total		**18,171**	**-**	**-**	**-**

City Manager's Office (Division #2011)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
249-2010-2011-8170-000	Professional Services	9,990	-	-	-
	TOTAL	**9,990**	**-**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
249-9800-9811-9811-000	Transfers Out	8,181	-	-	-
	TOTAL	**8,181**	**-**	**-**	**-**

250 - MWD

To account for funds from the Metropolitan Water District (MWD) of Southern California. Stormwater project that was cancelled. Terminated the project. This was a match of reimbursement funding. The project involves installation of new underground cisterns inside existing City police station parking lot plus drainage improvements to redirect stormwater runoff to the cisterns, as well as improvements and minor alterations to existing landscaping, including passive gravity irrigation system to utilize the stored stormwater for landscape irrigation with solar powered pumps.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	-	-	500,000	-
250 Total	**-**	**-**	**500,000**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
250-0000-0000-9911-000	Transfers In	-	-	500,000	-
	TOTAL	**-**	**-**	**500,000**	**-**

251 - Measure “A” Grant

This fund accounts for grant revenues and expenditures associated with funding awarded to the City by the Los Angeles County Regional Park and Open Space District (RPOSD). Funded through voter-approved measures, RPOSD grants support the acquisition, development, and improvement of parks, open space, trails, and recreational facilities throughout Los Angeles County. Eligible expenditures include park improvements, trail development, recreational amenity upgrades, and habitat restoration projects.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	-	-	550,000
251 Total	**-**	**-**	**-**	**550,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
251-6010-0000-5071-017	Mission St. Bikeway-BTA Grant	-	-	-	550,000
	TOTAL	**-**	**-**	**-**	**550,000**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	-	550,000	-	-
251 Total		**-**	**550,000**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
251-9800-9811-9811-000	Transfers Out	-	550,000	-	-
	TOTAL	**-**	**550,000**	**-**	**-**

252 - Proposition 68 Grant

To account for funds from the California Parks and Waters Bond, Prop 68 (Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Act of 2018). Grant funding is administered through the California Department of Parks and Recreation and is designated for the acquisition, development, and improvement of parks and recreational facilities.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	-	-	193,992
252 Total	**-**	**-**	**-**	**193,992**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
252-0000-0000-5071-018	Bicycle Parking- Prop 68 Grant	-	-	-	-
252-6010-0000-5071-018	Bicycle Parking-BTA Grant	-	-	-	193,992
	TOTAL	**-**	**-**	**-**	**193,992**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	-	193,992		-
252 Total		**-**	**193,992**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
252-9800-9811-9811-000	Transfers Out	-	193,992	-	-
	TOTAL	**-**	**193,992**	**-**	**-**

254 - Affordable Housing Trust Fund

This fund accounts for expenditures associated with the City of South Pasadena's acquisition of surplus properties from the California Department of Transportation (Caltrans). Funds are maintained separately to ensure accurate tracking of all acquisition costs and compliance with applicable state property transfer requirements.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Use of Money & Property	-	6,960,014	-	-
254 Total	**-**	**6,960,014**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
254-0000-0000-4800-000	Interest Income	-	126,606	-	-
254-0000-0000-4805-000	Unrealized Gain / Loss	-	5,408	-	-
254-0000-0000-5400-000	Sale of Property	-	6,828,000	-	-
	TOTAL	**-**	**6,960,014**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
0000	Non-Departmental	-	357,723	-	-
254 Total		**-**	**357,723**	**-**	**-**

Non-Departmental (Division #0000)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
254-0000-0000-8338-000	Cost of Selling Property	-	357,723	-	-
	TOTAL	**-**	**357,723**	**-**	**-**

255 - Capital Growth Requirement Fund

To account for fees paid to the City for building development, to be applied towards the costs of public facilities improvements.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	19	-	-	-
Other Revenue	61,400	53,018	52,000	33,000
Use of Money & Property	12,947	22,592	10,877	12,478
255 Total	**74,366**	**75,611**	**62,877**	**45,478**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
255-0000-0000-4800-000	Interest Income	12,947	21,962	10,877	12,478
255-0000-0000-4805-000	Unrealized Gain / Loss	-	630	-	-
255-0000-0000-5215-000	Growth Requirement - Residen	61,340	50,171	50,000	-
255-0000-0000-5216-000	Growth Requiremnt - Comm/Indus	60	2,847	2,000	-
255-0000-0000-9911-000	Transfers In	19	-	-	-
255-7010-0000-5215-000	Growth Requirement - Residen	-	-	-	32,000
255-7010-0000-5216-000	Growth Requiremnt - Comm/Indus	-	-	-	1,000
	TOTAL	**74,366**	**75,611**	**62,877**	**45,478**

EXPENDITURE BY EXPENDITURE

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	6,635	8,757	-	-
255 Total		**6,635**	**8,757**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
255-9800-9811-9811-000	Transfers Out	6,635	8,757	-	-
	TOTAL	**6,635**	**8,757**	**-**	**-**

260 - Community Development Block Grant (CDBG) Fund

The Community Development Block Grant (CDBG) Fund accounts for the receipt and disbursement of federal CDBG funding awarded to the City of South Pasadena through the U.S. Department of Housing and Urban Development (HUD) and administered in partnership with the Los Angeles County Development Authority (LACDA). As a formula-based federal grant program, CDBG funds are restricted to programs and projects. The City has applied these funds toward ADA accessibility improvements at public facilities and senior programs.

Summary Table

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	15,480	26,065	226,070	341,000
Other Revenue	927	16,368	17,604	-
260 Total	**16,407**	**42,433**	**243,674**	**341,000**

Revenue Details

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
260-0000-0000-5075-030	Administration - D96571	15,480	-	-	-
260-0000-0000-5075-049	ADA Sidewalk Repairs	-	26,065	-	-
260-0000-0000-5075-055	CDBG-CV Grant	-	-	226,070	-
260-0000-0000-5501-003	Donations - Senior Meals	927	16,368	17,604	-
260-6010-0000-5075-049	ADA Sidewalk Repairs	-	-	-	341,000
	TOTAL	**16,407**	**42,433**	**243,674**	**341,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
8023	CDBG Senior Citizens Programs	19,599	16,368	17,604	-
9811	Transfer Out	40,938	454,439	226,070	-
260 Total		**60,537**	**470,807**	**243,674**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9022	FY26-27 Sidewalk Replacement & ADA Ramps	-	-	-	115,000
260 Total		**-**	**-**	**-**	**115,000**

Senior Citizens Programs (Division #8023)

To account for the Senior Citizens' meal program.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
260-8030-8023-8180-000	Contract Services	19,599	16,368	17,604	-
260-8030-8023-8300-000	Lease Payment	-	-	-	-
	TOTAL	**19,599**	**16,368**	**17,604**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
260-9800-9811-9811-000	Transfers Out	40,938	454,439	226,070	-
	TOTAL	**40,938**	**454,439**	**226,070**	**-**

267 - Opioid Settlement Fund

This fund accounts for opioid litigation settlement proceeds received by the City from national and statewide settlements with pharmaceutical manufacturers, distributors, and pharmacies. Funds are legally restricted to opioid abatement purposes, including substance use prevention, treatment and recovery support, harm reduction, and related public health programs.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	-	48,400	-
Use of Money & Property	-	2,867	-	-
267 Total	**-**	**2,867**	**48,400**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
267-0000-0000-4800-000	Interest Income	-	2,784.46	-	-
267-0000-0000-4805-000	Unrealized Gain / Loss	-	82.60	-	-
267-0000-0000-5006-000	Opioid Settlement	-	-	48,400.00	-
	TOTAL	**-**	**2,867.06**	**48,400.00**	**-**

269 - OTS Grant

This fund accounts for grant revenues and expenditures associated with funding awarded by the California Office of Traffic Safety (OTS). OTS grants support traffic safety programs designed to reduce roadway fatalities, injuries, and collisions, with eligible activities including traffic enforcement, sobriety checkpoints, pedestrian and bicycle safety initiatives, and public education campaigns.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	-	30,179	65,000	65,000
Use of Money & Property	-	7	-	-
269 Total	**-**	**30,186**	**65,000**	**65,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
269-0000-0000-4800-000	Interest Income	-	7	-	-
269-0000-0000-5006-000	OTS Grant	-	30,179	65,000	-
269-4010-0000-5006-000	OTS & Opioid Settlement	-	-	-	65,000
	TOTAL	**-**	**30,186**	**65,000**	**65,000**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4011	Police	-	30,179	65,000	65,000
269 Total		**-**	**30,179**	**65,000**	**65,000**

Police (Division #4011)

Provides funds granted by the California Office of Traffic Safety (OTS) to account for OTS DUI related expenses, including personnel, equipment, and training-related costs.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
269-4010-4011-7020-000	Overtime	-	26,891	46,600	46,600
269-4010-4011-8022-000	OTS Grant Expenses	-	-	18,400	18,400
269-4010-4011-8200-000	Training Expense	-	2,002	-	-
269-4010-4011-8522-000	DUI Checkpoint Equipment	-	1,286	-	-
	TOTAL	**-**	**30,179**	**65,000**	**65,000**

270 - Asset Forfeiture Fund

This fund accounts for asset forfeiture proceeds received by the City of South Pasadena from assets seized in connection with narcotics investigations and other law enforcement activities. Revenues are received from the Department of Justice.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	305,511	5,065	-	-
Use of Money & Property	4,833	16,775	-	-
270 Total	**310,344**	**21,840**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
270-0000-0000-4800-000	Interest Income	4,833	16,328	-	-
270-0000-0000-4805-000	Unrealized Gain / Loss	-	446	-	-
270-0000-0000-5075-001	Asset Forfeiture - DOJ	305,511	-	-	-
270-0000-0000-5075-003	Evidence PD	-	1,782	-	-
270-0000-0000-5075-004	Found Property PD	-	218	-	-
270-0000-0000-5075-005	Safekeeping PD	-	3,066	-	-
	TOTAL	**310,344**	**21,840**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4011	Police	9,973	-	10,000	10,000
4015	Police - Asset Forfeiture	9,049	-	51,200	60,000
270 Total		**19,022**	**-**	**61,200**	**70,000**

Police (Division #4011)

Provides Asset Forfeiture funds for professional services and training-related expenses.

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
270-4010-4011-8200-000	Training Expense	9,973	-	10,000	10,000
	TOTAL	**9,973**	**-**	**10,000**	**10,000**

Police Asset Forfeiture (Division #4015)

Provides Asset Forfeiture funds for costs associated with the purchase of law enforcement equipment for use by law enforcement personnel that support law enforcement activities

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
270-4010-4015-8170-000	Professional Services	-	-	31,200	60,000
270-4010-4015-8520-000	Machinery & Equipment	9,049	-	20,000	-
	TOTAL	**9,049**	**-**	**51,200**	**60,000**

272 - Police State COPS Grant

This fund accounts for revenues and expenditures associated with federal and state grants awarded to the South Pasadena Police Department, including the Community Oriented Policing Services (COPS) grant from the U.S. Department of Justice and Homeland Security grants administered through the California Governor's Office of Emergency Services (Cal OES). Grant funds support law enforcement priorities such as community policing, officer hiring, equipment acquisition, and emergency preparedness.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	757,159	194,663	100,000	100,000
Use of Money & Property	19,092	27,838	-	-
270 Total	**776,251**	**222,502**	**100,000**	**100,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
272-0000-0000-4800-000	Interest Income	19,092	27,223	-	-
272-0000-0000-4805-000	Unrealized Gain / Loss	-	615	-	-
272-0000-0000-5005-000	State Grant - COPS (AB3229)	757,159	194,663	100,000	-
272-4010-0000-5005-000	State Grant - COPS (AB3229)	-	-	-	100,000
	TOTAL	**776,251**	**222,502**	**100,000**	**100,000**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
4018	Police State Grant - AB 3229	172,714	906,679	100,000	73,010
272 Total		**172,714**	**906,679**	**100,000**	**73,010**

Police State Grant AB 3229 (Division #4018)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
272-4010-4018-8330-000	Debt Services - Principal	69,561	-	-	-
272-4010-4018-8331-000	Debt Services - Interest	3,449	-	-	-
272-4010-4018-8334-000	Subscription Finan Principal	91,238	93,551	-	-
272-4010-4018-8336-000	Interest Expense	8,861	6,548	-	-
272-4010-4018-8520-000	Equipment - AB 3229 00	(395)	806,580	100,000	73,010
	TOTAL	**172,714**	**906,679**	**100,000**	**73,010**

274 - Homeland Security Grant

This fund accounts for Urban Area Security Initiative (UASI) grant revenues and expenditures for the City of South Pasadena. Administered by the U.S. Department of Homeland Security (DHS) through the Federal Emergency Management Agency (FEMA) and passed through the California Governor's Office of Emergency Services (Cal OES), UASI grants support regional preparedness and response capabilities in high-threat urban areas. Eligible expenditures include emergency equipment, first responder training, communications infrastructure, and related public safety initiatives.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	21,242	-	-	-
Intergovernmental	62,680	44,369	161,118	126,220
Other Revenue	62,680	-	-	-
274 Total	**146,602**	**44,369**	**161,118**	**126,220**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
274-0000-0000-5036-000	Homeland Security Grant	62,680	44,369	161,118	-
274-0000-0000-5550-000	Prior Year Adjustment	62,680	-	-	-
274-0000-0000-9911-000	Transfers In	21,242	-	-	-
274-4010-0000-5036-000	Homeland Security Grant	-	-	-	126,220
	TOTAL	**146,602**	**44,369**	**161,118**	**126,220**

EXPENDITURE BY DIVISION

Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Police - UASI	44,600	-	161,118	126,220
	44,600	**-**	**161,118**	**126,220**

Police – UASI (Division #4019)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
274-4010-4019-8520-000	Machinery & Equipment	44,600	-	47,081	-
274-4010-4019-8540-000	Automotive Equipment	-	-	114,037	126,220
	TOTAL	**44,600**	**-**	**161,118**	**126,220**

275 - Park Impact Fees Fund

This fund accounts for development impact fees collected by the City for park facility improvements. Fees are assessed on new development projects in accordance with the Quimby Act and Mitigation Fee Act (AB 1600), and are legally restricted for the acquisition, development, and improvement of park facilities and recreational infrastructure serving residents.

Summary Table

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Charges for Current Services	227,431	186,163	190,000	154,000
Use of Money & Property	20,767	32,842	19,757	-
275 Total	**248,198**	**219,005**	**209,757**	**154,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
275-0000-0000-4800-000	Interest Income	20,767	32,076	19,757	-
275-0000-0000-4805-000	Unrealized Gain / Loss	-	766	-	-
275-0000-0000-5200-008	Park Impact Fees	227,431	186,163	190,000	-
275-7010-0000-5200-009	Park Impact Fee	-	-	-	154,000
	TOTAL	**248,198**	**219,005**	**209,757**	**154,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	18,686	1,324,078	-	-
275 Total		**18,686**	**1,324,078**	**-**	**-**

Capital Improvement Project

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9034	Eddie Park House	-	-	-	150,000
275 Total		**-**	**-**	**-**	**150,000**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
275-9800-9811-9811-000	Transfers Out	18,686	1,324,078	-	-
	TOTAL	**18,686**	**1,324,078**	**-**	**-**

276 - Historic Preservation Grant Fund

This fund accounts for grant revenues and expenditures associated with historic preservation funding awarded to the City through federal and state programs. Grant funds support the preservation, rehabilitation, and documentation of South Pasadena's historically significant properties and cultural resources.

Summary Tables

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	5,694	-	-	-
276 Total		**5,694**	**-**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
276-9800-9811-9811-000	Transfer Out	5,694	-	-	-
	TOTAL	**5,694**	**-**	**-**	**-**

277 - Highway Safety Improvement Program Grant (HSIP) Fund

This fund accounts for federal Highway Safety Improvement Program (HSIP) grant revenues and expenditures for the City of South Pasadena. Administered by the California Department of Transportation (Caltrans) in partnership with the Federal Highway Administration (FHWA), HSIP grants fund data-driven capital improvements designed to reduce traffic fatalities and serious injuries on City roadways. Eligible projects include intersection improvements, pedestrian and bicycle safety enhancements, traffic signal upgrades, and related street safety infrastructure.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	1,964	-	-	-
Intergovernmental	74,609	810	-	895,000
277 Total	**76,573**	**810**	**-**	**895,000**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
277-0000-0000-5071-016	HSIP Grant	74,609	810	-	-
277-0000-0000-9911-000	Transfers In	1,964	-	-	-
277-6010-0000-5071-016	HSIP Grant	-	-	-	895,000
	TOTAL	**76,573**	**810**	**-**	**895,000**

EXPENDITURE BY DIVISION

Operating

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	7,594	227,452		-
277 Total		**7,594**	**227,452**	**-**	**-**

Capital Improvement Projects

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
TBD	HSIP Cycle 11 - H11-07-046 SCAG	-	-	-	32,350
TBD	HSIP Cycle 11 - H11-07-047 SCAG	-	-	-	50,040
TBD	HSIP Cycle 11 - H11-07-048 SCAG	-	-	-	277,110
TBD	HSIP Cycle 11 - H11-07-049 SCAG	-	-	-	73,173
277 Total		**-**	**-**	**-**	**432,673**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
277-9800-9811-9811-000	Transfers Out	7,594	227,452	-	-
	TOTAL	**7,594**	**227,452**	**-**	**-**

278 - LEAP Grant

The Local Early Action Planning (LEAP) Grant Fund accounts for state grant funding awarded to the City by the California Department of Housing and Community Development (HCD) to support the preparation of the 6th Cycle Housing Element for the planning period 2021 through 2029. LEAP grants are designed to help local jurisdictions undertake early planning actions that facilitate housing production and ensure compliance with regional housing needs allocation (RHNA) requirements and state housing law.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Intergovernmental	15,000	-	-	-
278 Total	**15,000**	**-**	**-**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
278-0000-0000-5071-020	LEAP Grant	15,000	-	-	-
	TOTAL	**15,000**	**-**	**-**	**-**

EXPENDITURE BY DIVISION

Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	150,000	-	-	-
278 Total		**150,000**	**-**	**-**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
278-9800-9811-9811-000	Transfers Out	150,000	-	-	-
	TOTAL	**150,000**	**-**	**-**	**-**

400 - Capital Improvement Projects Fund

To account for revenues and expenditures related to all capital improvement projects. As of FY 2026-2027, budget will be tracked under funding source.

Summary Tables

REVENUE BY CATEGORY

Category	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
Interfund Transfers	2,513,534	15,659,268	16,661,204	-
Other Revenue	85,752	-	-	-
400 Total	**2,599,286**	**15,659,268**	**16,661,204**	**-**

Revenue Detail

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
400-0000-0000-5650-000	Subscription Financing	85,752	-	-	-
400-0000-0000-9911-000	Transfers In	2,513,534	-	-	-
400-0000-0000-9911-101	Transfers In	-	73,295	-	-
400-0000-0000-9911-104	Transfers In	-	957,897	1,743,516	-
400-0000-0000-9911-105	Transfers In	-	1,364,025	487,076	-
400-0000-0000-9911-108	Transfers In	-	136,356	-	-
400-0000-0000-9911-116	Transfers In	-	1,309,313	120,000	-
400-0000-0000-9911-205	Transfers In	-	-	90,000	-
400-0000-0000-9911-207	Transfers In	-	-	90,000	-
400-0000-0000-9911-210	Transfers In	-	460,000	1,250,000	-
400-0000-0000-9911-214	Transfers In	-	1,083,735	-	-
400-0000-0000-9911-228	Transfers In	-	30,000	-	-
400-0000-0000-9911-230	Transfers In	-	200,000	-	-
400-0000-0000-9911-233	Transfers In	-	183,611	1,225,000	-
400-0000-0000-9911-234	Transfers In	-	912,600	298,632	-
400-0000-0000-9911-236	Transfers In	-	253,251	1,316,047	-
400-0000-0000-9911-237	Transfers In	-	585,093	624,645	-
400-0000-0000-9911-238	Transfers In	-	100,000	-	-
400-0000-0000-9911-239	Transfers In	-	332,007	365,218	-
400-0000-0000-9911-240	Transfers In	-	372,624	200,000	-
400-0000-0000-9911-243	Transfers In	-	600,000	2,000,000	-
400-0000-0000-9911-251	Transfers In	-	550,000	-	-
400-0000-0000-9911-252	Transfers In	-	193,992	-	-
400-0000-0000-9911-255	Transfers In	-	8,757	-	-
400-0000-0000-9911-260	Transfers In	-	476,040	226,070	-
400-0000-0000-9911-275	Transfers In	-	1,324,078	-	-
400-0000-0000-9911-277	Transfers In	-	227,452	-	-
400-0000-0000-9911-295	Transfers In	-	865,143	85,000	-
400-0000-0000-9911-327	Transfers In	-	-	250,000	-
400-0000-0000-9911-500	Transfers In	-	2,760,000	6,290,000	-
400-0000-0000-9911-503	Transfers In	-	300,000	-	-
	TOTAL	**2,599,286**	**15,659,268**	**16,661,204**	**-**

EXPENDITURE BY DIVISION

Operating

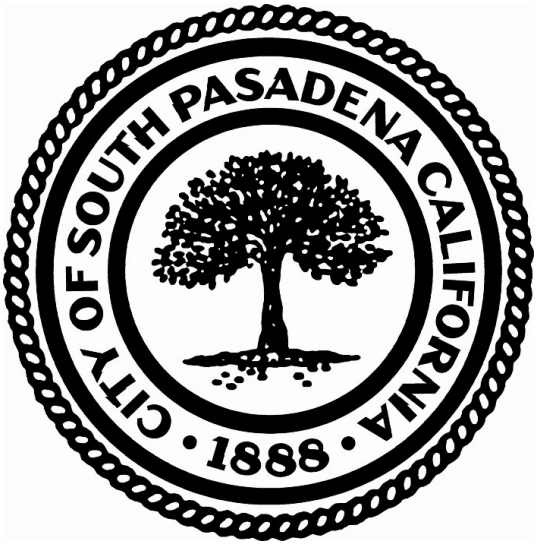
Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9811	Transfer Out	50,396	2,054	1,557,936	-
400 Total		**50,396**	**2,054**	**1,557,936**	**-**

Capital Improvement Project

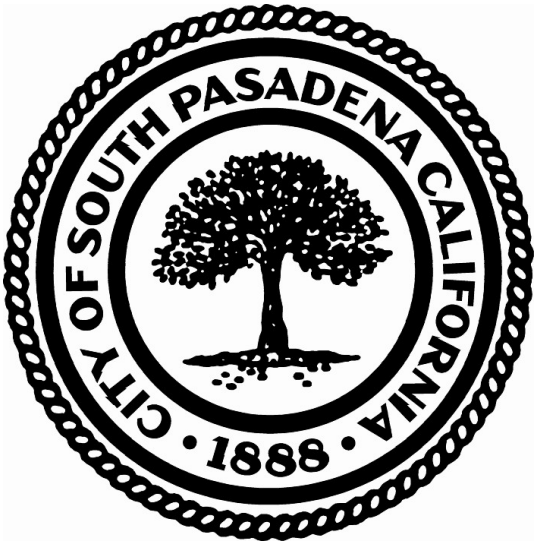
Division	Division Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 26-27 Adopted Budget
9001	General Building & Facilities	56,583	507,035	821,650	-
9002	Housing Authority	21,532	-	-	-
9003	Information Technology	223,892	43,856	230,000	-
9004	Library	-	221,825	521,511	-
9005	Community Services & Parks	19,561	1,040,163	2,640,986	-
9006	Sewer	43,907	130,300	1,325,793	-
9007	Stormwater	374,498	102,606	594,458	-
9008	Streets	1,398,874	1,004,442	10,824,813	-
9009	Sustainability	173,838	49,078	219,186	-
9010	Transportation & Traffic	127,563	163,611	6,272,521	-
9011	Water	-	301,627	3,048,373	-
9183	City Website System & Design	105,943	-	-	-
400 Total		**2,546,190**	**3,564,542**	**26,499,290**	**-**

Transfer Out (Division #9811)

GL Code	GL Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current	FY 26-27 Adopted
400-9800-9811-9811-000	Transfers Out	50,396	2,054	-	-
400-9800-9811-9811-101	Transfer Out	-	-	300,000	-
400-9800-9811-9811-116	Transfer Out	-	-	257,936	-
400-9800-9811-9811-207	Transfer Out	-	-	300,000	-
400-9800-9811-9811-230	Transfer Out	-	-	200,000	-
400-9800-9811-9811-250	Transfer Out	-	-	500,000	-
	TOTAL	**50,396**	**2,054**	**1,557,936**	**-**


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SECTION VIII - APPENDIX


CITY OF SOUTH PASADENA CALIFORNIA
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Appendix No. 1 - City Council Priorities and Scorecard

2026 City Council Priorities & Scorecard

City of South Pasadena
2026 City Council Goals

	Goals	Description		Goal Priorities	Lead Team	Commission/ Committee
1	**Finance**	The most critical area to be accomplished in calendar year 2026 is work toward accurate financial reporting and budgeting. Accurate financial statements must be produced to enable decisions on all other priorities.	**A**	Establish and start meeting with the Infrastructure Financing Working Group, the mission of which is to study options for financing the various infrastructure improvement projects set forth in this list of priorities.	Finance Department and Public Works Department	Infrastructure Finance Working Group
2	**Infrastructure**	The City has infrastructure needs that have not been addressed for decades. The proper planning for addressing the repair or replacement of many of these projects must begin with planning and financing.	**A**	Streets/gutter repair—Aggressively pursue work toward the comprehensive plan for streets and gutter repair; re-examine the plan to set goals for completion within 6 years and a financing plan (by August 2025)	Public Works Department and Finance Department	
			B	Establish a sidewalk repair plan and program by December 2025	Public Works Department	
			D	Sponsor 3 meetings with the public to present the Arroyo Golf course master plan and work with the Infrastructure Financing working group to consider funding sources with options presented by November 2025	Community Services Department and Finance Department	Infrastructure Finance Working Group
			E	Begin working on the repair of the Westside Reservoir	Public Works Department	
			F	Produce a plan and timeline for completion of repairs to Sewer infrastructure in compliance with the Sewer Consent Judgment	Public Works Department	
			G	Establish the Corridor Transit Working Group and begin meetings for N/S corridors connection with Alhambra/Pasadena and the E/W corridors connection with Los Angeles and San Marino	Public Works Department	Corridor Transit Working Group (after being established)
			H	Work on Parks Master Plan for completion and presentation in early 2026; begin construction on the 2 pocket parks	Community Services Department and Public Works Department	
			I	Study and enhance emergency/disaster readiness, including evacuation plans. Provide periodic public status reports of program	Fire Department/ Police Department and Public Works Department	
			J	Continue efforts to provide infrastructure on electrification and sustainable/alternative energy options	Public Works Department	
			K	Exploration of Additional Traffic Mitigation Efforts and Safety Strategies to address traffic safety concerns, improve mobility, and enhance neighborhood quality of life.	Public Works Department	
			L	Development of an Urban Forest Management Plan to guide the long-term maintenance, preservation, and expansion of the City's urban tree canopy and support environmental sustainability and climate resilience.	Public Works Department	

	Goals	Description		Goal Priorities	Lead Team	Commission/ Committee
3	**Housing**	The city will continue to focus on implementation of housing goals and acquisition and sale of CalTrans houses	**A**	Finalize the Housing Element and zoning and other requirements, including appropriate height limits in the overlay zones and timely submit to the California Department of Housing and Community	Community Development Department and City Attorney	
			B	Acquire and sell vacant CalTrans houses, with consideration of any properties suitable for affordable housing projects, by October 2025	Community Development Department and City Attorney	
			C	Finalize development agreement with Related California for the Mound/El Centro senior affordable housing development by December 2025	Community Development Department and City Attorney	
			D	Create a working group for Visioning South Pasadena 2050, including the “Mission Mile” and develop 3D models and drawings to represent the	Community Development Department	
4	**Governance**	Implement current municipal code requirements for governance of Commissions and consider amendments to clarify and combine commissions as approved. Establish regular reporting and performance assessments.	**A**	City Council sets annual priorities for calendar	City Council	
			B	Commission Chairs work with staff liaison to establish meeting agendas, and Commission Chairs present to Council annually in October	All Departments	All Commissions
			C	Commissions set annual priorities and work plans, consistent with Council priorities by March	All Departments	All Commissions
			D	Study role of City Treasurer and evaluate elected/appointed status	City Council and Finance Department	
5	**Operational Efficiencies**	Work with the City Manager to establish improved operational efficiencies	**A**	Establish a Communications Strategy to better communicate with residents through newspapers, advertisements, social media, newsletters, and direct communications through organizations. Plan due by October 2025	City Manager's Office	
			B	Establish a Project Management system to track progress of projects in progress and proper reporting and expense reimbursement system	Public Works Department and Finance Department	
			C	Explore personnel to assist with grants	Finance Department	
			D	Establish quantifiable Key Performance Indicators (KPIs) for each department	City Manager's Office and Finance Department	
			E	Review recruiting and retention practices to recruit, attract and retain outstanding staff members, and consider a third party to conduct	City Manager's Office and Human Resources Division	
			F	Evaluation of Community Services Programs using consistent data and performance measures to improve program evaluation, accountability, and data-informed decision making	City Manager's Office and Community Services Department	

Appendix No. 2 - FY 2026-2027 Budget Policy

Purpose Statement

To enhance fiscal transparency and maintain and improve fiscal sustainability, the City of South Pasadena annually adopts fiscal policies to establish a framework to ensure a balanced budget, maintain healthy reserves, appropriately fund the City's infrastructure needs, establish fees and charges, and ensure compliance with City Council directives. This policy is adopted annually as part of the Budget adoption process and may be revised by City Council action.

1. Annual Budget

The City adopts an annual budget. The City's fiscal year starts on July 1st and concludes on June 30th. The annual budget for the new fiscal year will be adopted before June 30th.

The following are key elements of the City's budget and budget process:

- Budgetary appropriations are made by the City Council through formal budget adoption.
- The City Manager submits the Proposed Budget to the City Council no later than the final City Council meeting in May.
- The budget is adopted by the City Council before June 30th, following a public meeting where constituents are given an opportunity to comment on the Proposed Budget.
- Prior to consideration by the City Council, the Proposed Budget will be reviewed by the Finance Commission.

2. Balanced Budget

The City strives to maintain a balanced operating budget for all governmental funds (all funds except the enterprise funds), with total ongoing revenues equal to or greater than total ongoing expenditures, so that at year's end, all these funds have a positive fund balance, and the General Fund Reserves balance is maintained.

- The budget is balanced at the individual fund level. The estimated revenue sources must be sufficient to cover proposed uses.
- Ongoing operations are funded by recurring revenues.
- City policies on reserve requirements for specific funds are adhered to in the budget.
- If shortfalls are projected after the budget adoption, during quarterly financial reviews, the City Manager will present a plan to address such shortfalls with sustainable measures in order to achieve a balanced budget by fiscal year-end.
- Non-recurring revenues or one-time funding or one-time use of reserves may be used to balance the budget during economic downturns or as a result of unforeseen events.

3. Appropriations and Budgetary Control

The City Council holds public hearings and adopts the City's annual budget and may modify appropriations with majority approval. During the fiscal year, any budget adjustments (increases in appropriations at the fund level) that cannot wait for the Mid-Year review or that exceed the City Manager's budget authority described below must be submitted by the City's departments for City Council review and approval. The review and approval may occur at any City Council meeting, at the request of staff or the City Council, by adopting a resolution. The City Council

approves any revisions that increase the total budgeted expenditure or revenues at the fund level, and any changes to permanent and full-time positions.

The legal level of expenditure is controlled at the fund level, and appropriations lapse at the end of each fiscal year. Re-appropriation by the City Council only occurs for multi-year infrastructure and capital projects.

Department Heads may, without Council approval, amend individual line items within any fund in the maintenance and operations portions of the budget without increasing total appropriations for that division. The City Manager may, without Council approval, amend individual line items within any fund and between divisions and programs, in the personnel costs, maintenance and operations, capital outlay, and capital projects portions of the budget without increasing total appropriations for that fund.

4. General Fund Reserves

General Fund Reserves are described as:

- Unassigned Fund Balance - These reserves are in spendable form and may become either restricted, committed, or assigned. The City strives to attain a General Fund unassigned fund balance equal to a minimum of 25% of General Fund expenditures at year-end.
- Assigned Fund Balance – These reserves are set aside or earmarked for particular purposes, and the authority to designate these reserves can be delegated and may take less formal action to limit how the reserves are used.
- Restricted Fund Balance – These reserves are subject to restrictions that are legally enforceable by outside parties, such as bondholders, grantors or law or regulations of other governments.
- Committed Fund Balance – These reserves are designated by the City Council and are designated for specific purposes through formal action. Committed balances can be modified by the City Council taking formal action.

Committed (Designated) Reserves shall be reviewed and designated annually by the City Council prior to Budget adoption. Upon designation of a reserve for a specific purpose, the Council will ensure the following:

- The purpose of the reserve will be specified at the time of designation.
- The City Council will also identify whether the designation is a one-time designation or whether an amount specified by the City Council will be added to the designated reserve on an annual basis.
- Nothing limits the City Council's authority to un-designate or re-designate any General Fund Committed (Designated) Reserve for another governmental purpose, pursuant to formal City Council action.

5. Enterprise Fund

The City requires the Water, Sewer, and Golf Course enterprise funds to be self-supporting. The City recognizes that enterprise funds function with accounting practices that are different from those used by governmental funds. Therefore, for enterprise funds, the City will strive to maintain

operating budgets that produce annual net revenues that meet or exceed the compliance requirements of debt coverage ratios generally.

The Sewer fund was recognized as an enterprise fund starting in FY 2009-2010, with the requirement of self-supporting funding. Water and sewer rate increases will ensure that revenues exceed operating expenditures, including debt service. Budgeted water capital projects will be paid from the $37.8 million 2016 Water Bond issuance. Bond debt service will be paid out of water revenues. Sewer revenues, along with a revolving loan from the State, will pay for sewer capital improvements.

The Water and Sewer Fund will maintain a reserve equal to 30% of revenues.

6. Infrastructure

The City maintains a long-range fiscal perspective through the use of a Capital Improvement Program to maintain the quality of City infrastructure, including streets, sidewalks, sewers, drains, lighting, buildings, parks, and trees. The City Council adopts capital projects budgets and may modify appropriations with majority approval. All changes in appropriations at the fund level during the year must be submitted to the City Council for approval.

Beginning in FY 2013-2014, the City's goal has been to commit a minimum of $2,000,000 per year towards street improvements. This amount can be from any source, includes but not limited to special revenue funds and internal service funds, and will fluctuate based on available resources.

7. Accounting and Reporting Standards

The City will comply with all requirements of generally accepted accounting principles and will publish an Annual Comprehensive Financial Report (ACFR) in compliance with generally accepted accounting principles, prepared in coordination with our independent auditors, no later than six (6) months after the fiscal year end. The ACFR, along with the Auditor's report on internal controls and compliance, will be presented to the City Council at a public meeting, after first being presented to the Finance Commission. The City shall endeavor to achieve audits with minimal auditor findings in the form of significant deficiencies. The City shall swiftly and thoroughly respond to auditor's findings of material weakness.

8. Mid-Year and Interim Financial Reporting

The City will publish a mid-year budget update in March of each year. The mid-year budget update shall present estimated outcomes and the implications for the budget year. The report shall give attention to the financial issues and policy matters anticipated to have the most significant short and long-term financial planning of importance to the City Council. Pursuant to the content of the mid-year report, the City Council shall provide specific and general directions to staff for short- and long-term budgetary planning.

To comply with the policy, the City Manager will ensure the following:

- The mid-year budget update will be presented to the City Council in March of each year.
- At the mid-year budget update, staff will present to the City Council any necessary adjustments to the budget. The adjustments are based on additional funding, major changes in revenues or expenditures, or previously approved budget adjustments.
- Monthly budget updates will be provided to the City Council.

9. Risk Management

The City will identify and quantify all areas of financial and operating risk, and prepare contingencies for those risks, including legal liabilities, infrastructure maintenance, emergency response, and contract and employee obligations. The City will work with the City's insurance providers to seek full coverage of actuarially projected needs.

Liability and Workers Compensation liability are reported in accordance with GASB 10 and further explained below.

- The City manages risk through a combination of purchased insurance and self-insurance.
- The City self-insured workers' compensation claims with a self-insured retention of $125,000 and general/auto liability claims, with a self-insured retention of $250,000 per covered claim. Excess workers' compensation and general/auto liability insurance coverage shall be purchased.
- An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with Governmental Accounting Standards Board Statement No. 10. This statement requires the City to accrue liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims.
- The City's goal is to maintain reserves to fund its outstanding self-insured liabilities at the minimum level actuarially determined confidence of 70 percent.
- The City shall maintain a Self-Insurance Fund to both fund the liability reserve and workers' compensation, and recover all associated risk management costs, including claim payments, insurance premiums, and any deductibles, and claim administration (internal and external). The fund's revenues shall be generated through assessments to City funds based on their claim experience and outstanding liabilities. These departmental assessments shall be evaluated annually and adjusted as needed.
- Staff shall report to the Finance Commission and City Council at least annually on the claims processed, amounts paid, and steps taken to manage and reduce the City's risk and liability.

10. Debt and Investments

The City will consider the use of debt for long-term capital assets when the cost of debt is lower than the City's investment return, and when operating revenues are available to pay the debt. We will maximize the investment return on City cash balances within the greater concerns of safety and liquidity. An investment policy will be submitted annually to the City Council for review and adoption in May of each year. The City shall always maintain compliance with the California Government Code with respect to the content and function of its Investment Policy.

Annually, the Investment Policy is reviewed by the City's Finance Commission before being approved by the City Council. Additionally, the City Treasurer shall provide monthly reports to the

Finance Commission, which shall include all reportable elements specified in the City's Investment Policy.

11. Capital Assets

Regarding Capital Assets, the City will capitalize assets and equipment with an individual minimum value of $5,000 for non-infrastructure assets, and $25,000 for infrastructure assets.

12. Schedule Of Fees for Services

The City will publish, and the Finance Department will update the schedule of fees for services as a component of the annual budget. The Fee Schedule will be reviewed by the Finance Commission before implementation on July 1st.

13. Long-Term Liabilities

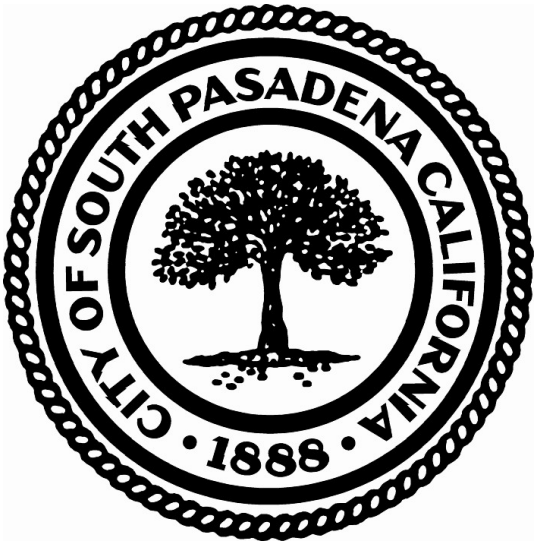
The City shall evaluate long-term liabilities (e.g., debt borrowing, compensated absences, claims and judgments, pensions, post-employment benefits (OPEB)), on a case-by-case basis. The City will work with the California Public Employee Retirement System and the City's insurance providers to seek full coverage of actuarially projected needs.

Funding is budgeted on a pay-as-you-go basis for leave liabilities and retiree health insurance costs. In accordance with GASB 45, a third-party actuarial valuation of the City's liability for annual retiree medical costs is completed as part of the City's annual audit.

14. GANN Appropriations Limit

The City will annually adopt a Resolution establishing the City's appropriation limit (the Gann Limit) calculated in accordance with Article XIII-B of the Constitution of the State of California, Government Code, and any other voter-approved amendments or state legislation that affects the City's appropriations limit. The Gann Limit will be adopted by Resolution.

The City is restricted to an amount of annual appropriations from proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules. Alternatively, an excess of one year may be offset against a deficit in the following year.


CITY OF SOUTH PASADENA CALIFORNIA
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Appendix No. 3 - Fund Balance Policy

Purpose

This Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Additionally, the policy aims to establish a minimum level at which fund balance is to be maintained to ensure long-term fiscal stability by mitigating the economic and operational disruptions caused by unanticipated circumstances and events.

1. Fund Balance Classifications

Fund balance consists of non-spendable, restricted, committed, assigned, and unassigned funds.

- Non-spendable fund balance includes amounts that cannot be spent because they are either not in spendable form (such as prepaids or inventory) or legally or contractually required to be maintained intact (such as endowments).
- Restricted fund balance includes amounts that can be spent only for specific purposes specified by the constitution, external resource providers, or through enabling legislation.
- Committed fund balance includes amounts that may be used only for specific purposes as determined by formal action of the City Council, such as adoption of a resolution or ordinance. These constraints are self-imposed by the governing body and can only be modified or removed by the same level of formal action that established them.
- Assigned fund balance includes amounts that are designated or expressed by the City Council, but do not require formal action like a resolution or ordinance. The City Council delegates the responsibility to establish, modify, or rescind a fund balance assignment to the City Manager.
- Unassigned fund balance includes the residual balance for the City's General Fund and includes all spendable amounts not contained in other classifications.

2. Order of Spending

To preserve maximum flexibility, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.

Similarly, when an expenditure is incurred for purposes for which amounts in any unrestricted fund balances could be used, it is presumed that the committed amounts are spent first, then the assigned amounts, then the unassigned amounts.

Upon recommendation of the City Manager or Assistant City Manager/Chief Financial Officer (CFO), the City Council may authorize a different order of spending in specific cases.

3. Fund Balance Targets

This policy focuses on the unassigned, committed, and assigned fund balance categories since non-spendable and restricted fund balance are not addressed due to the nature of their restrictions.

Minimum Unassigned Fund Balance Requirement: The City shall maintain an unassigned fund balance of no less than three months (approximately 25%) of budgeted operating revenues in the upcoming fiscal year. This serves to mitigate revenue volatility, ensure liquidity, and sustain uninterrupted service delivery during periods when property taxes are delinquent.

Committed Fund Balance: Committed fund balance shall be established by formal action of the City Council and may be used only for their designated purpose. The following categories of committed fund balance are established:

- Declared Disasters and Emergency – This amount is committed for declared disasters or emergencies that threaten public health and safety of the City, such as earthquakes, major unanticipated infrastructure failures and terrorist events. This may only be utilized by resolution of the City Council declaring a disaster or emergency. The minimum amount shall be set at $2,000,000.
- Economic Contingency – This amount is committed for periods of economic instability causing a projected decline of 10% or more in sales tax and utility users tax. The minimum amount shall be set at $1,000,000.
- Capital Projects – Appropriations approved in the annual Capital Improvement Program that remain unspent at the end of the fiscal year.

Assigned Fund Balance: The City Council delegates the authority to assign fund balance to the City Manager for intended specific purposes. The following assignments are established and may be modified and amounts determined by the City Manager as deemed appropriate.

- Public Building and Infrastructure Replacement/Maintenance – Assigned for future building and infrastructure replacement and maintenance projects
- Legal Contingency – Assigned for legal costs based on ongoing litigation.
- Compensated Absences - assigned for unused vacation and other leave hours earned by City employees at the employees' hourly rate that are due at the end of each fiscal year.

Excess Fund Balance: If unassigned fund balance exceeds the minimum fund balance policy amount, the surplus may be considered for:

- One-time capital investments
- Contributions to reduce unfunded liabilities
- Additional assigned or committed fund balances

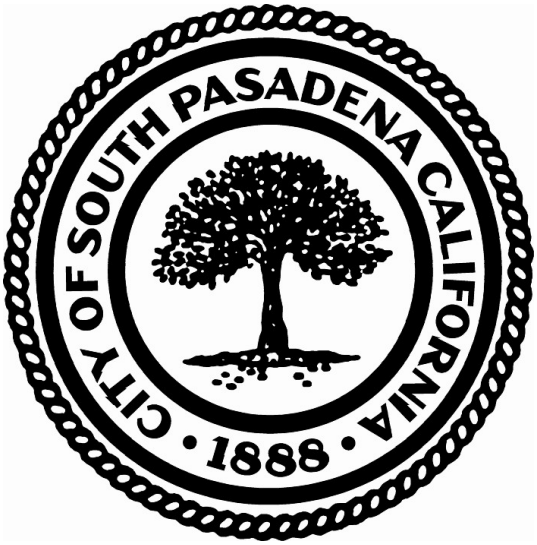
Recurring operational expenses shall not be funded with one-time surplus balances.

Replenishment of Minimum Unassigned Fund Balance: If the unassigned fund balance

falls below the Minimum Unassigned Fund Balance Requirement, the City shall adopt a plan within 90 days to restore the balance within one to three fiscal years.

4. Annual Review and Reporting

Prior to completion of the City's Annual Comprehensive Financial Report, the Finance Department shall prepare a Fund Balance Summary Report. Additionally, the City Council shall review and affirm or amend this policy annually during the budget adoption process.


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Appendix No. 4 - Glossary of Budget Terms

Activity - The smallest unity of budgetary accountability and control which covers a specific unit of work or service.

Accrual Basis of Accounting – The basis of accounting by which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Adoption – Formal action of the City Council, which sets the spending limits for the fiscal year.

Allocate – To divide a lump-sum appropriation, this is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Amortization – An accounting term that refers to the process of allocating the cost of an asset over a period of time. It also refers to the repayment of loan principal over time.

Annual Budget – A budget applicable to a single fiscal year.

Annual Comprehensive Financial Report (ACFR) - Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The ACFR is also an operating statement that compares revenues with expenditures.

Appropriation – A specific amount of money authorized by the City Council for an approved work program or individual project.

Air Quality Management District (AQMD) – State regulator agency that provides various grant fund opportunities for projects and programs that improve air quality.

Assessed Valuation – A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit – Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's financial statements present fairly the City's financial positions and results of operations in conformity with generally accepted accounting principles.

Balanced Budget – A budget in which planned expenditures do not exceed planned funds available.

Basis of Budgeting – Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all departments and divisions within the general, special revenue and capital projects funds.

Beginning/Ending Fund Balance – Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

Bond – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget – A financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent.

Budget Calendar – The schedule of key dates or milestones, which the city follows in the preparation, adoption and administration of the budget.

Budget Message - A general discussion of the preliminary/adopted budget presented in writing as part of, or supplement to, the budget document. Explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

CJPIA – California Joint Powers Insurance Authority.

CalPERS - The California Public Employees Retirement System, which is the agency providing pension benefits to all City employees.

Capital Expenditures - Typically are expenditures related to major construction projects such as roads, buildings, and parks. These expenditures are typically capitalized and depreciated over time.

Capital Improvement Program (CIP) - This program is to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. It is a multi-year financial plan containing proposed construction of physical assets, such as park, street, sewerage, cultural, and recreation facilities. This program has identified all projects, which are the responsibility of the City between the present to build out.

Capital Projects - Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Outlay - Equipment (fixed assets) with a value of $5,000 or more (or $1,000 for electronic equipment) and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the Operating Budget.

Community Development Block Grants (CDBG) - Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant program.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.

Council-Manager Form of Government - An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.

Continuing Appropriations, or Carryovers - Funding approved in the current budget but not expended during a particular fiscal year. These appropriations are carried forward into the next fiscal year for their original intended purpose.

Cost Allocation - A method used to charge General Fund overhead costs to other funds, such as enterprise funds and special revenue funds.

Debt Service - The payment of principal and interest on borrowed funds, such as bonds.

Department - A major organizational unit comprised of programs or divisions which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

Depreciation - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Designated Fund Balance – A portion of unreserved fund balance designated by City policy for a specific future use.

Encumbrance - A legal obligation to expend funds for an expenditure that has not yet occurred. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.

Equipment Outlay - A category of expenditures that captures purchases of capital equipment, such as furniture, vehicles, large machinery, and other items.

Estimate - Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue experience and consider the impact of unanticipated price or other economic factors.

Expenditure - The actual spending of funds set aside by appropriation for identified goods and services.

Fee - A general term used for any charge levied by government for providing a service or performing an activity.

Fiduciary Fund – A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

Fines, Forfeitures, and Penalties - Revenue category that contains monies resulting from violations of various City and state laws, and from damage to City property.

Fiscal Year - A twelve-month period of time designated as the budget year. The City of San Fernando's fiscal year is July 1 to June 30.

Fixed Assets - Assets of long-term nature such as land, building, machinery, furniture and other equipment. The City has identified such assets as those with expected life in excess of one year and an acquisition cost in excess of $1,000.

Full-Time Equivalent (FTE) - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time Typist Clerk working 20 hours per week would be equivalent to one-half of a full-time position, or 0.50 FTE.

Fund - A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. The generic fund types used are: General, Grant, Special Revenue, Capital Project, Enterprise, Debt Service, and Trust.

Fund Balance - The amount of financial resources in a given fund that are not restricted to fund existing commitments and are therefore available for any use permitted for the fund. The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GANN Limit (Proposition 4) - Under this article of the California Constitution, the City must compute an annual appropriation limit that states a ceiling on the total amount of tax revenues the City can appropriate annually.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

General Fund - The primary operating fund used by the City. Accounts for all revenues and expenditures not legally restricted for use. Examples of departments operating within the General Fund include Police, Finance and City Manager.

Goal - A statement of broad direction, purpose or intent.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Fund – Fund used to account for tax-supported activities.

Grant - Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.

HUD - The United States Department of Housing and Urban Development.

Infrastructure- The physical assets of the City, i.e. Facilities that support the daily life and growth of the City, for example, roads, water lines, and sewers.

Interfund Transfers - A transfer of funds between departments/ funds for specific purposes as approved by the appropriate authority.

Internal Service Fund – Fund used to accumulate and allocate costs internally among an entity's various internal support functions.

Investment Revenue – Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Key Objective – A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

Levy - To impose taxes, special assessments, or charges for the support of city activities.

Licenses and Permits - Revenue category that accounts for recovering costs associated with regulating business activity.

Line-Item Budget – A budget that list detailed expenditure categories, (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

Major Fund – A Fund whose assets, liabilities, revenues, or expenditures/expenses are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mission Statement - A broad statement that describes the reason for existence of an organization or organizational unit, such as a department.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village, as opposed to other local government.

Non-Major Fund – Included in the governmental activities column in the government-wide financial statements and are disclosed in the notes to the financial statements and in other supplementary information

Non-Personnel Expenses - Expenditures related to professional services and supplies.

Objective - Describes an outcome to be accomplished in specific well defined and measurable terms and is achievable within a specific timeframe. Generally, departmental programs have objectives.

Objective of Expenditure - The individual expenditure accounts used to record each type of expenditure City operations incur. For budgeting purposes, objects of expenditure are categorized into groups of similar expenditures called major objects of expenditure. The principle objects of expenditure used in the budget are:

Personnel Services: Salaries and benefits paid to City employees. Including items such as special duty salaries, retirement and temporary non-employee wages.

Operating Expenses: Amounts paid for items that are consumed, deteriorated through use, or that lose their identity through fabrication or incorporation into different or more complex units or substance. Office supplies, material and other items used in the normal operations of City Departments. Including items such as books, maintenance materials and contractual services.

Services supporting the government. These professionals include lawyers, architects, auditors, systems analyst, planners, etc.

Capital Outlay: Expenditures which qualify as capital costs according to accounting standards. This includes furniture, fixtures, machinery, equipment and other fixed assets.

Ordinance - A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.

Operating Budget - The annual appropriation of funds for on-going program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

Performance Measures - Statistical measures, which are collected to show the impact of dollars, spent on city services.

PERS - The California Public Employees Retirement System, which is the agency providing pension benefits to all City employees.

Personnel Expenses - An expenditure category that captures expenses related to employee compensation, such as salaries and fringe benefits. Personnel expenses include salaries, pensions, retirement, special pay, and insurance for full-time and part-time employees of the City.

Policy - A direction set by the City Council that must be followed to advance a goal. The direction can be a course of action or a guiding principle.

Preliminary Budget - A balanced budget presented to the City Council by the City Manager. Any City Council changes to the preliminary Budget are incorporated into the final adopted budget.

Program - Represents major areas or support functions; defined as a service provided to citizens, other departments, or other agencies.

Program Budget - A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Proprietary Fund – Fund used to account for business-type activities (i.e., activities supported, at least in part, by user fees or charges).

Request for Proposals - A written solicitation issued by a Using Agency which generally describes the Goods or Services sought to be Procured by the City, sets forth minimum standards and criteria for evaluating proposals submitted in response to it, generally describes the format and content of proposals to be submitted, provides for negotiation of terms and conditions of the Procurement Contract and may place emphasis on described factors other than price to be used in evaluating proposals.

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore no available for general appropriation.

Resolution - A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Revenues - Funds received from the collection of taxes, fees, fines, forfeitures, permits, licenses, interest, and grants during the fiscal year.

Risk Management - An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

RMRA – The Road Maintenance and Rehabilitation Account, established by SB 1: The Road Repair and Accountability Act of 2017, provides state funding to cities and counties to repair transportation related infrastructure. These funds are accounted for in a separate Special Fund.

RORF - A Redevelopment Obligation Retirement Fund, which is a requirement of the legislation dissolving California Redevelopment Agencies. The assets and liabilities of each former Redevelopment Project Area are now housed in individual RORFs.

Routine Fund Balance Change - A routine fund balance change is one that occurs year-to-year due to the nature of the fund.

Sales Tax – A tax on the purchase of goods and services.

Schedule - A summary of expenditures, revenues, positions, or other data that reflects funding sources and spending plans of the budget and capital improvement programs.

SEIU - The Service Employees International Union, which is the union representing the majority of the City's employees.

SERAF - References the Supplemental Education Revenue Augmentation Fund, to which the City was required by the State to contribute various funds to assist in balancing the State budget. Certain Low and Moderate Income Housing Funds were loaned to make the payment, which will be repaid over several years.

Special Project - An account created for operating expenditures that relate to a specific project or program and should therefore be segregated from general expenditures in the Section housing the Special Project.

Special Revenue Funds - Revenues received that have specific purposes for which they are earmarked.

STPL – Surface Transportation Program – Local. Federal program that provides flexible funding that may be used by states and localities for projects to preserve and improve the conditions and performance of any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects.

Subventions - Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

Transfers - Authorized exchanges of money, positions, or other resources between organizational units or funds.

Transient Occupancy Tax (TOT) - A tax that is levied on occupants of hotel and motel rooms in a City.

Trust and Agency Funds – Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations or other governmental agencies.

VLF - Vehicle license fees, which are collected by the State of California when vehicles are registered with the California Department of Motor Vehicles and distributed to various public agencies, including the City.

Work Plan – A schedule which identifies major action steps, time frames and person responsible for accomplishment of a department or division objective.

Appendix No. 5 – Allocated Costs

Self-Insurance Fund (103)

Division allocation to the Self-Insurance Funds based on the number of FTEs FY 2026-2027

Fund No.	Div. No.	Division No.	FY 2026-27 Adopted FTEs	% of Total	Total SIF Charge
101	1021	City Clrk	2.00	1.0%	31,484
101	2011	City Manager	7.00	3.5%	110,193
101	3032	Info Tech	1.00	0.5%	15,742
101	2051	Human Resources	4.00	2.0%	62,967
101	3011	Finance	6.00	3.0%	94,451
101	4011	Police	55.00	27.5%	865,802
101	5011	Fire	23.00	11.5%	362,063
101	6011	Admin & Engineering	15.00	7.5%	236,128
101	6015	Environmental Services	2.00	1.0%	31,484
101	8033	Park Facilities	3.00	1.5%	47,226
101	6601	Facility Maintenance	5.00	2.5%	78,709
101	7011	Community Development	11.50	5.7%	181,031
101	8011	Library	10.00	5.0%	157,419
101	8021	Senior Services	8.00	4.0%	125,935
101	8031	Community Services	1.75	0.9%	27,548
101	8032	Recreation	5.00	2.5%	78,709
205	8025	Dial-a-Ride	5.00	2.5%	78,709
210	6501	Sewer	11.00	5.5%	173,160
215	6310	Street Trees	10.00	5.0%	157,419
500	3012	Water Utility Billing (Fin)	4.00	2.0%	62,967
500	6710	Water Distribution	8.00	4.0%	125,935
500	6711	Water Production	3.00	1.5%	47,226
		Total FTE	**200.25**		

Total Self-Insurance Budget	6,005,855
Less Work Comp Charges and Insurance Reimbursements.	(2,400,000)
Less Direct Bill	(453,549)
Amount to be Distributed	**3,152,306**

Facility Maintenance Fund (105)

Estimates for FY 2026-2027 based on Public Works Facilities Department projections and requests from departments.

Facility Maintenance & Improvement Fund Budget:		FY 2022-2023 Actual	FY 2023-2024 Actual	FY 2024-2025 Actual	FY 2025-2026 Estimated	FY 2026-2027 Projected
Facility Operations:						
105-4010-4011-8101-000	Vehicle Lease (PD)	179,324	416,388	368,884	-	-
105-6010-6601-8020-000	Special Department Expense	-	-	-	-	23,500
105-6010-6601-8120-000	Building Maintenance	-	-	-	-	234,875
105-6010-6601-8140-000	Utilities	-	-	-	-	360,000
105-6010-6601-8180-000	Contract Services	-	-	-	-	496,525
	Subtotal - Operations	179,324	416,388	368,884	-	1,148,400

Summary of budget allocations based on FTE from FY 2026-27 and distribution.

Fund No.	Div. No.	Division No.	FY 2026-27 Adopted FTEs	% of Total	Total Facility Charge
101	1021	City Clerk	2.00	1.0%	11,120
101	2011	City Manager	7.00	3.5%	38,920
101	3032	Info Tech	1.00	0.5%	5,560
101	2051	Human Resources	4.00	2.0%	22,240
101	3011	Finance	6.00	3.0%	33,360
101	4011	Police	55.00	27.5%	305,803
101	5011	Fire	23.00	11.5%	127,881
101	6011	Admin & Engineering	15.00	7.5%	83,401
101	6015	Environmental Services	2.00	1.0%	11,120
101	6410	Park Maintenace	3.00	1.5%	16,680
101	8033	Facility Maintenance	5.00	2.5%	27,800
101	7011	Community Development	11.50	5.7%	63,941
101	8011	Library	10.00	5.0%	55,600
101	8021	Senior Services	8.00	4.0%	44,480
101	8031	Community Services	1.75	0.9%	9,730
101	8032	Recreation	5.00	2.5%	27,800
205	8025	Dial-A-Ride	5.00	2.5%	27,800
210	6501	Sewer	11.00	5.5%	61,161
215	6310	Street Trees	10.00	5.0%	55,600
500	3012	Water Utility Billing (Fin)	4.00	2.0%	22,240
500	6710	Water Distribution	8.00	4.0%	44,480
500	6711	Water Production	3.00	1.5%	16,680
		Total FTE	**200.25**		

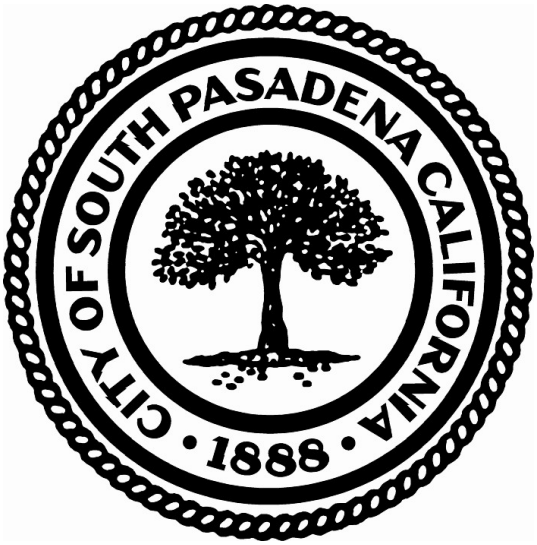
Total Operations	1,148,400
Total Capital	200,000
Less Interest Income	(20,000)
Less other revenue	(15,000)
Less Transfers & Other	(200,000)
Amount to be Distributed	**1,113,400**

Vehicle Replacement Fund (120)

Allocations are based on the number of vehicles under divisions and programs in other funds.

Fund No.	Div. No.	Object	Division No.	FY 2025-2026 No. of Vehicles	% of Total	FY 2026-2027 VRF Charge
101	2051	8125-000	Human Resources	1	1.4%	2,249
101	4011	8125-000	Police	24	34.3%	183,495
101	5011	8125-000	Fire	8	11.4%	121,291
101	6011	8125-000	Admin & Engineering	8	11.4%	27,442
101	7011	8125-000	Community Development	2	2.9%	5,221
			Total Vehicles	43		
			Total Amortization			269,204
			Total Lease			270,000
			Transfer in from Other Funds			(200,000)
			Amount to be Charged			**339,204**

Direct Allocation				FY 2025-2026 No. of Vehicles	% of Total	FY 2026-2027 Allocation
205	8025	8540-000	Dial-A-Ride	5	7.1%	47,090
210	6501	8540-000	Sewer	2	2.9%	14,471
215	6310	8540-000	Street Trees	7	10.0%	41,629
500	6710	8540-000	Water Distribution	13	18.6%	95,753
500	6711	8540-000	Water Production	0	0.0%	-
			Total Vehicles	27		
			Total Amortization			198,943
			Total Lease			-
			Amount to be Allocated			**198,943**
			TOTAL:	**70**		


CITY OF SOUTH PASADENA CALIFORNIA
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Appendix No. 6 – Gann Limit Resolution and Calculation

CITY OF SOUTH PASADENA
RESOLUTION NO. 8009

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT OF THE CITY OF SOUTH PASADENA FOR FISCAL YEAR 2026-2027 BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA AS FOLLOWS:

WHEREAS, Article XIIIB of the Constitution of the State of California, adopted by the voters of the State of California in 1979, imposes upon State and local government the obligation to limit each fiscal year's appropriations to those established in fiscal year 1978-79 as adjusted for by inflation and population, together with other specified changes required or permitted;

WHEREAS, In June of 1990, the voters of the State of California approved Proposition 111, which amended Article XIIIB to establish the limit originally calculated for fiscal year 1986-87 as a new adjustment base, and to change the definition of the cost of living to be either the percentage change in California per capita personal income from the preceding year or the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local non-residential new construction;

WHEREAS, Proposition 111 further modified Article XIIIB requirements by making certain capital outlay, debt service, emergency and court ordered expenditures not subject to the limit, and by allowing expenditures in excess of one year's limit to be offset by under expenditures in an immediately following year;

WHEREAS, The City of South Pasadena has opted to use as the inflation adjustment factor the percentage change in the California per capita personal income from the preceding year;

WHEREAS, The City of South Pasadena has opted to use as the population adjustment factor the City's percentage change in population from the preceding year.

WHEREAS, The City auditor identified a clerical error in the computation of the appropriations limit for FY 2024-25. The appropriations limits for affected fiscal years of FY 2024-25 and FY 2025-26 have been recalculated using the correct beginning appropriations limit. The appropriations limit established by this

resolution reflects those corrections and supersedes prior calculations to the extent necessary to correct the error.

WHEREAS, Section 7910 of the Government Code of the State of California requires the governing body of each local jurisdiction each year to, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIIIB of the California Constitution at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to the meeting, documentation used in the determination of the appropriations limit and other necessary determinations shall be available to the public;

WHEREAS, This matter came before the City Council at its regularly scheduled meeting of June 17, 2026;

WHEREAS, The Executive Director of the Finance and Management Services Agency of the City of South Pasadena has determined the City's appropriation limit for fiscal year 2026-2027 in accordance with said provisions of the Constitution and laws of the State of California, and the documentation used in the determination has been available to the public since not later than June 8, 2026 in the office of the Assistant City Manager /Chief Financial Officer.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Based upon the above referenced facts, and all facts specified in the accompanying Request for Council Action and its attachments, and each of them, the appropriation limit of the City of South Pasadena for fiscal year 2026-2027 is hereby found and determined to be $36,601,206.

SECTION 2. This Resolution shall take effect thirty (30) days after its adoption by the City Council, and the City Clerk shall attest to and certify the vote adopting this Resolution.

PASSED, APPROVED AND ADOPTED on this 17th day of June 2026.

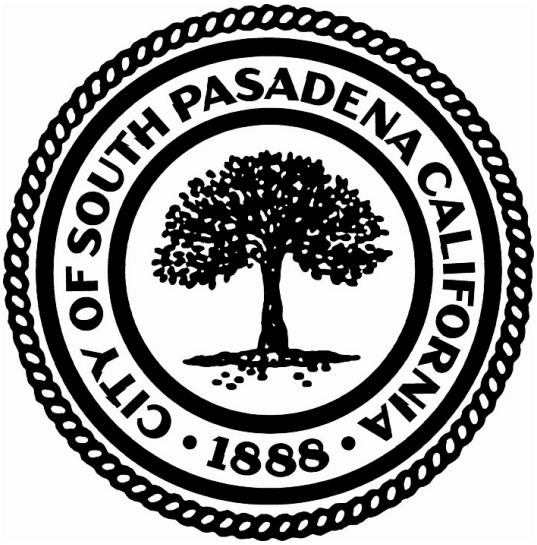
Sheila Rossi, Mayor

Exhibit A
South Pasadena Appropriations (GANN) Limit Calculation
Fiscal Year 2026-2027

	City Population Change		County Population Change	
Population Change as of January 1, 2026	0.9958	(1)	0.9936	(1)
Population Change Used in FY2026-27			0.9958	(1)
FY 26-27 Change in California Per Capita Income		x	1.0495	(1)
Increase in City's Appropriations Limit for FY 2026-27			1.045092	
FY 2025-26 Appropriations Limit			$ 35,021,991	(2)
Growth Factor		x	1.045092	
FY 2026-27 APPROPRIATIONS LIMIT			**$ 36,601,206**	
Appropriations Subject to Limit				
Projected 26/27 Revenues, All City Funds			$106,006,633	(3)
Less: Non-Proceeds of Taxes (See Exhibit B)			(70,569,104)	
Less: Exclusions (See Exhibit C)			(424,011)	
Total City Appropriations Subject to Limit			$35,013,518	
Amount Over/(Under) Limit (I - II)			($1,587,688)	
Total City Appropriations as a % of Limit			95.66%	

NOTE:
(1) California Department of Finance Letter Dated May, 2026

(2) CY 2025-26 General Fund Appropriations Limit. The City auditors identified a clerical error in the computation of the appropriations limit for FY 2024-25. The appropriations limits for affected fiscal years (FY 2024-25 - FY 2025-26) have been recalculated using the correct beginning appropriations limit. The appropriations limit established for FY 2026-27 reflects those corrections
(3) FY 2026/27 Proposed Revenue Budget


CITY OF SOUTH PASADENA CALIFORNIA
1888

Appendix No. 7 – Fiscal Year 2026-2027 Budget Adoption

CITY OF SOUTH PASADENA
RESOLUTION NO. 8014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, ADOPTING THE FISCAL YEAR 2026-2027 ANNUAL OPERATING AND THE CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGETS WITH AMENDMENTS AND APPROPRIATING FUNDS THEREFORE

WHEREAS, the City Manager has submitted to the City Council a proposed annual operating and capital improvement project budget for the Fiscal Year 2026-2027; and

WHEREAS, the City Council considered the recommended budget at public meetings on May 20, 2026, June 10, 2026, June 17, 2026; and

WHEREAS, copies of the recommended budget as presented by the City Manager are on file in the office of the City Clerk, and such budget is made a part of this Resolution;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The foregoing recitals are true and correct and are hereby adopted by the City Council.

SECTION 2. Section 4 of Resolution No. 7929, adopted by the City Council on August 20, 2025, related to the adoption of the Fiscal Year 2025-2026 operating and capital improvement project budget, is hereby rescinded.

SECTION 3. That certain documents entitled "City of South Pasadena Proposed Annual Budget Fiscal Year 2026-2027" that is on file in the office of the City Clerk, and included as Exhibit A to this Resolution, which includes the operating and capital improvement program budgets, with revenues and transfers in from other funds totaling $115,187,635 and expenditures and transfers out to other funds totaling $111,636,206, as amended by the Schedule of Changes included as Exhibit C to this Resolution, is hereby approved, adopted, and appropriated for Fiscal Year 2026-2027, beginning July 1, 2026 and ending June 30, 2027.

SECTION 4. That certain documents entitled "City of South Pasadena Capital Improvement Plan" that is on file in the office of the City Clerk, and are included as Exhibit B to this Resolution, is hereby approved and adopted for Fiscal Year 2026-2027, beginning July 1, 2026, and ending June 30, 2027.

SECTION 5. The fund appropriations set forth shall be the maximum expenditures authorized for those funds.

SECTION 6. Department narratives and work programs in the published adopted budget shall be revised by the City Manager or his/her designee to reflect necessary updates and direction from the City Council during the Fiscal Year 2026-2027 Budget Study Sessions.

SECTION 7. The unexpended account balances, as of June 30, 2026, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and re-budgeted in the Fiscal Year 2026-2027 budget, with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

SECTION 8. Account balances that are encumbered as of June 30, 2026, may be carried over and re-budgeted in the Fiscal Year 2026-2027 budget with the approval of the City Manager or his/her designee.

SECTION 9. Appropriation transfers may be made within departmental budgets from one functional category to another or from one division or section to another with the approval of the City Manager or his/her designee, provided there is no net increase in the department's total appropriation.

SECTION 10. The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs such as reimbursable planning services, recreation enrichment classes, youth sports programs, or other services that will be reimbursed by an applicant, provided the adjustment to revenues equals or exceeds the adjustment to appropriations and does not exceed $30,000.

SECTION 11. The City Manager or his/her designee is authorized to increase revenues and appropriations for financial donations to the City and to cover certain contract costs, such as reimbursable planning services, project specific financial advisory services, user-specific public safety services, or other services that will be fully reimbursed by an applicant or user, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

SECTION 12. Appropriation transfers may be made from the non-departmental contingency account to accounts within the budget categories of

the various departments, divisions, and offices with the approval of the City Manager or his/her designee.

SECTION 13. The City Manager or his/her designee is authorized to increase revenues and appropriations for all grant funded programs and projects, provided the adjustment to revenues equals or exceeds the adjustment to appropriations, up to $30,000.

SECTION 14. The Purchasing Agent is authorized hereunder to proceed with the purchases of goods and services under Blanket Purchase Orders for vendors identified in Exhibit D, provided the total cost for goods and services does not exceed the "not-to-exceed" amount for each vendor. The Purchasing Agent is authorized to increase each Blanket Purchase Order identified in Exhibit D in an amount not to exceed the Purchasing Officer's purchasing authority of $30,000 per Blanket Purchase Order.

SECTION 15. No such carryovers or transfers authorized pursuant to the foregoing paragraphs shall be construed as establishing additional regular positions without prior approval of the City Council.

SECTION 16. Pursuant to the provisions of Section 37208 of the Government Code, the Council ratifies the prior payment of budgeted demands from those funds which have been certified or approved by the City Manager or his/her designee as conforming to the adopted budget and the City Manager or his/her designee may appropriate funds for budgeted items, and any such appropriation for budgeted item shall constitute an approval to issue a warrant in payment of a proper demand or demands therefore.

SECTION 17. The City Clerk's Office of the City of South Pasadena shall certify the passage and adoption of this resolution and its approval by the City Council and shall cause the same to be listed in the records of the City.

SECTION 18. Pursuant to the provisions of Section 53901 of the Government Code, the City Clerk's Office of the City of South Pasadena shall file a copy of the adopted budget with the Los Angeles County Auditor-Controller within 60 days after the beginning of the 2026-2027 Fiscal Year.

PASSED, APPROVED AND ADOPTED on this 17th day of June 2026.

Sheila Rossi, Mayor