

CITY OF
LEMON GROVE

FY

2027

Consolidated Operating
& Capital Budget

<https://lemongrove.ca.gov/finance>



Welcome to the City of Lemon Grove's annual budget. This document serves as our blueprint for the future, detailing how public funds are managed and invested in our community. Within these pages, you will find a clear breakdown of the services we provide, how they are funded, and how we adapt our resources to meet the changing needs of our residents. We invite you to explore this budget as part of our commitment to transparency and an informed community

Prepared by the Finance Department of the City of Lemon Grove

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EST. JULY 1, 1977

LEMON GROVE, CALIFORNIA

"The Best Climate on Earth"

Just a few miles east of San Diego lies the community of Lemon Grove, a diverse mix of more than 27,963 residents who enjoy the charm of small-town living with the conveniences of big city proximity. The City of Lemon Grove incorporated as a city on July 1, 1977.

Now in its 49th year of service, Lemon Grove leadership is dedicated to securing a stable and prosperous future for the city.



LEMON GROVE



In 1860, Robert Allison purchased a portion of Rancho Mission San Diego. A rail line was extended from San Diego to Lemon Grove in 1890, and the production of citrus and berry crops boomed in the warm, temperate climate. The community's first subdivision was later built in 1892 which resulted in 15 -20 structures. The center of town developed along the rail lines and included a small rail depot and the first general store, which also housed the post office and a school. Lemon Grove offers residents diverse housing options, strong schools, local parks, and an exciting blend of shopping and dining offerings. In fact, the City has seen a recent uptick in new families moving to Lemon Grove thanks to these very amenities. Lemon Grove is proud to be a welcoming home to a diverse mix of residents.

CITY OF LEMON GROVE COMMUNITY PROFILE

Ethnicity	Lemon Grove*	San Diego County District 4*
Hispanic	49.2%	35.1%
White	24.2%	42.4%
Black	13.4%	7.9%
American Indian	0.2%	0.3%
Asian & Pacific Islander	8.4%	13.3%
All Other	4.6%	5.0%

*SANDAG 2025 Estimates

CITY COUNCIL



MAYOR
ALYSSON SNOW



MAYOR PRO TEM
JESSYKA HEREDIA



COUNCILMEMBER
JENNIFER MENDOZA



COUNCILMEMBER
YADIRA ALTAMIRANO



COUNCILMEMBER
SETH SMITH

The City of Lemon Grove utilizes a Council-Manager form of government, combining the strategic leadership of elected officials with the professional management of an appointed City Manager.

City Council:

Mayor Alysson Snow (Elected November 2024)

Mayor Pro Tem Jessyka Heredia (Elected November 2024)

Councilmember Jennifer Mendoza (Elected November 2024)

Councilmember Yadira Altamirano (Appointed February 2025)

Councilmember Seth Smith (Appointed December 2025)

Interim City Manager:

Tony Winney (Appointed January 2026)

City of Lemon Grove

Officials & Directors

OFFICIALS

INTERIM CITY MANAGER

Tony Winney

CITY ATTORNEY*

Kristen S. Steinke

CITY CLERK

Joel G. Pablo

Administrative Personnel

City Engineer*	Ed Walton
Community Development Manager	Michael Fellows
Interim Finance Director/Treasurer	Darlene Morrow-Truver
Fire Chief**	Bent Koch
Public Works Director	Izzy Murguia
Sheriff Substation Commander*	Lt. Pat Fox

* Contracted

** From Heartland Fire and Rescue and shared among the Cities of El Cajon, La Mesa and Lemon Grove.

COMMUNITY CHARACTER AND INFRASTRUCTURE



Pictured: The Metropolitan Transit System serving Lemon Grove community

Today, the City of Lemon Grove is defined by a well-established land-use pattern. Commercial and industrial sectors are primarily clustered along Broadway and Federal Boulevard in the northern portion of the city. The traditional downtown area, centered near Broadway and Lemon Grove Avenue, offers a vibrant mix of shopping tailored to local residents and workers, with commercial activity extending southward along Lemon Grove Avenue and eastbound along Broadway. Sitting prominently downtown is the world-famous “Big Lemon” monument—a 3,000-pound tribute to the city’s industrious spirit and agricultural roots. This monument, alongside several preserved historic buildings, provides a tangible connection to the community’s early origins.

Lemon Grove continues to evolve into a highly connected transit community. The city boasts excellent proximity to public transportation, featuring two trolley stations along the MTS Orange Line and 26 MTS bus stops. Additionally, the city is bordered by State Route 94 to the north and State Route 125 to the east, providing residents and visitors with convenient regional access.

COMMUNITY LIFE



The City of Lemon Grove is committed to providing residents with top-quality services. Among these services is the maintenance and care of eight smoke and alcohol-free public parks for the enjoyment of residents and visitors. Parks provide diverse opportunities for physical activity and relaxation as well as a space for social gatherings and informal social interaction.

The City provides ample opportunities for community engagement on its four social media platforms (Facebook, Instagram, YouTube, & Threads). Lemon Grove offers plenty of hands-on and virtual opportunities for community connection.

LOCAL SCHOOLS

Student achievement is of the utmost importance in Lemon Grove School District. The District, is comprised of five elementary schools, one middle school, and one K-8 school. When middle school students matriculate, they attend high school in neighboring Grossmont Union High School District.

Elementary Schools: Lemon Grove Academy, Monterey Heights Elementary School, Mount Vernon Elementary School, San Altos Elementary School and San Miguel Elementary School

Middle School: Lemon Grove Academy of Science and Humanities (grades 7-8)

K-8 School: Vista La Mesa Academy

The governing body of Lemon Grove School District is the five-member, voter elected Board of Education. The Lemon Grove City Council and the School Board actively collaborate to best serve the residents of Lemon Grove.

EVENTS



Pictured: Public Works and Recreation staff at America's 250th Anniversary in Treganza Park.



Pictured: Community Members Salsa at Concerts in the Park



Pictured: Trunk-or-Treat



Pictured: Pets Awaiting Adoption at Paws in the Park

Special events in Lemon Grove are community in park traditions that residents enjoy annually. These events are supported by the generous donations from City sponsors in the local business community. To become a sponsor, contact 619-825-3815 or email commserv@lemongrove.ca.gov.

Summer Concerts in the Park: The City hosts a concert series with a variety of musical genres to enjoy. Traditionally, concerts are held on Thursday evenings at Berry Street Park beginning at 6:30 p.m. in June and July.

Community Bonfire: For the last 28 years, the first Friday in December the City holds the annual Lemon Grove Community Bonfire. Live entertainment, activities for children, hayrides, and seasonal treats make the beloved event a success.

Eggstravaganza: In celebration of spring, the City hosts the annual Extravaganza Egg Hunt in the Lemon Grove Recreation Center.

Additional Events: Movies in the Park in the summer; Trunk or Treat at Halloween; Paws in the Park; and Arbor Day are additional event sponsored by the City.

MURALS

Murals in Lemon Grove are more than just public art; they are a testament to the City's identity, creativity, and sense of community. Local artists often collaborate with schools, community organizations, and businesses to create stunning works of art that beautify the city as well as serve as educational tools that teach residents and tourists about Lemon Grove's past and present.

You can see one of the City's most iconic murals "History of Lemon Grove" located on the wall of the Lemon Grove Bistro. This mural captures the transformation of Lemon Grove from its early agricultural roots through the City's incorporation. It depicts vivid images of orchards, landmarks, and significant historical figures paying homage to the City's origins and dynamic growth.



HOUSING



Pictured: Kelvin @ 7950 Broadway, Lemon Grove, CA 91945

	TOTAL HOUSING UNITS*	HOUSEHOLDS*	VACANCY RATE*
SINGLE FAMILY - DETACHED	7,056	6,890	2.4%
SINGLE FAMILY - ATTACHED	2,694	2,626	2.5%
MULTI-FAMILY	2,808	2,678	4.6%
MOBILE HOME & OTHER	52	47	9.6%
TOTAL	12,610	12,241	2.9%

**SANDAG 2025 Estimates*



27,936 Residents
9403 Household Arrangements
\$79,300 Media Income



PUBLIC WORKS

POTHoles REPAIRED **1,902**
GRAFFITI REMOVED **77**
ILLEGAL DUMPS **358**
SHOPPING CARTS PICKED UP **914**
BAGS OF TRASH COLLECTED **1,526**
SEWER LINE CLEANING **386ft**



OFFICE OF THE CITY CLERK

Public Records Requests **355**
Resolutions **84**
Published Agenda Packets **48**

SPECIAL EVENTS

Events Held **17**

DAY CAMPS

Children Served **461**

FINANCE



Licenses Issued in 2025:
Business Licenses **1,026**
Pet Licenses **80**

SAN DIEGO COUNTY SHERIFF

LEMON GROVE SHERIFF'S SUBSTATION

CALLS FOR SERVICE

10,798

PATROL HOURS **46,000hrs**

TRAFFIC STOPS **1,856**

TRAFFIC CITATIONS **1,377**

HEARTLAND

FIRE & RESCUE

CALLS FOR SERVICE

4,671

CPR SAVES **11**

PROPERTY SAVED **\$1.4M**

* RESPONDED TO EATON FIRE IN ALTADENA AND WOLF FIRE IN RIVERSIDE COUNTY

HOMELESS SERVICES



110 POINT IN TIME COUNT (PIT)



59 PERSONS HOUSED

COMMUNICATIONS

FACEBOOK



358,300
Organic Reach



3900 (up 5.2%)
Followers



7000 (up 19.2%)
Reactions

INSTAGRAM



30,000 (up 41.9%)
Organic Reach



3394 (up 21%)
Followers



5000 (up 100%)
Reactions

YOUTUBE



1700
Organic Reach



265
Followers

THE ZEST NEWSLETTER



8 ISSUES WRITTEN



250 COPIES PRINTED



FACT SHEET

Date of Incorporation	July 1, 1977
Type of Government	Council/Manager
City Motto	Best Climate on Earth
Community Symbol	The Giant Lemon Monument; designed in 1928 to symbolize Lemon Grove's purpose, prosperity and optimism.
County of San Diego — Board of Supervisors	San Diego County District 4; Supervisor Monica Montgomery Steppe
State Assembly	79th State Assembly District; Dr. LaShae Sharp-Collins
State Senate	39th District; Senator Akilah Weber-Pierson
Area	3.9 square miles
Population	27,963
Law Enforcement	San Diego County Sheriff's Department Lemon Grove Substation, 3240 Main Street
Fire Protection	Heartland Fire and Rescue & Lemon Grove Fire Department Station 10, 7853 Central Ave.
Animal Control	Chula Vista Animal Control Chula Vista Animal Care Facility, 130 Beyer Way, Chula Vista 91911
Public Transportation	Metropolitan Transit System
	Two main bus routes and San Diego Trolley serve the community, Route 856 (Cuyamaca to SDSU Transit Center), Route 936 (SDSU to Spring Valley), and Trolley Orange Line.



CITY OF LEMON GROVE

Office of the City Manager

July 1, 2026

Honorable Mayor and Members of the City Council:

On behalf of City staff, I am pleased to present the Fiscal Year (FY) 2026-27 Consolidated Operating and Capital Budget (Budget) for the City of Lemon Grove as approved by the City Council at the Regular Meetings held on June 2, 2026 and June 16, 2026. This budget is a collaboration of City departmental input, City Council strategic direction, and input received from the public and Measure T Oversight Committee. I am pleased to report that the City remains on sound financial footing. Through prudent fiscal management, conservative budgeting practices, and thoughtful long-range planning, Lemon Grove continues to maintain a structurally balanced budget while making meaningful investments in the future. This budget represents far more than a financial plan—it reflects the City's shared priorities, our commitment to responsible stewardship of public resources, and our continued investment in the services and infrastructure that enhance the quality of life for everyone who lives, works, and visits Lemon Grove.

The past year has been one of meaningful progress. Throughout our neighborhoods, residents have experienced tangible improvements to streets, sidewalks, public facilities, and community infrastructure. Measure T has enabled the City to accelerate investments in roadway rehabilitation, storm drainage improvements, public safety initiatives, replacement of aging vehicles and equipment, and long-overdue capital projects that will benefit the community for years to come.

At the same time, the City has continued advancing important planning initiatives, expanding opportunities for public engagement, pursuing competitive grant funding, investing in technology to improve transparency and public access, and strengthening the organization's financial position. These accomplishments position Lemon Grove for long-term success.

The adopted FY2026-27 Budget totals \$50,680,705 of expenditures and expenses, with \$22,170,924 of that amount from the General Fund. The City's Annual Budget serves as a financial road map for the upcoming year, reflecting the City Council's strategic priorities. The FY2026-27 consolidated budget book continues to be a product of continual improvement, representing a greater level of clarity and reflecting the established guidelines from the National Advisory Council on State and Local Budgeting and the Government Finance Officers Association's best practices in budgeting.

Responsible financial stewardship remains one of the City's highest priorities. The FY2026-27 General Fund budget is structurally balanced, with ongoing revenues sufficient to support ongoing expenditures. The City also maintains unrestricted General Fund reserves above the 25 percent minimum established by Council policy, providing important financial flexibility to respond to economic uncertainty and unforeseen emergencies. Maintaining healthy reserves while continuing to invest in community priorities reflects the City's commitment to balancing today's needs with tomorrow's responsibilities.

Fiscal Year 2026-27 Budget Process

Public engagement remains central to Lemon Grove's budget development process. The FY2026-27 Budget was shaped through multiple public workshops, City Council discussions, Measure T Oversight Committee meetings, and formal public hearings that encouraged residents and stakeholders to participate in setting community priorities.

The budget process began in February with a public workshop focused on the City's Street Pavement Program and continued throughout the spring with workshops on Strategic Priorities and the Capital Improvement Program. These discussions provided residents with an opportunity to better understand the City's financial condition while helping shape future investments. Throughout May and June, the City Council considered the proposed budget during publicly noticed meetings before adopting both the Strategic Priorities and the FY2026-27 Budget. This collaborative process reinforces the City's ongoing commitment to transparency, accountability, and community engagement.

Rather than viewing the budget as simply a financial document, Lemon Grove continues to use the budget process as a community conversation about priorities, service levels, and long-term investment. Each year's budget reflects not only fiscal realities, but also the values and aspirations of our residents.

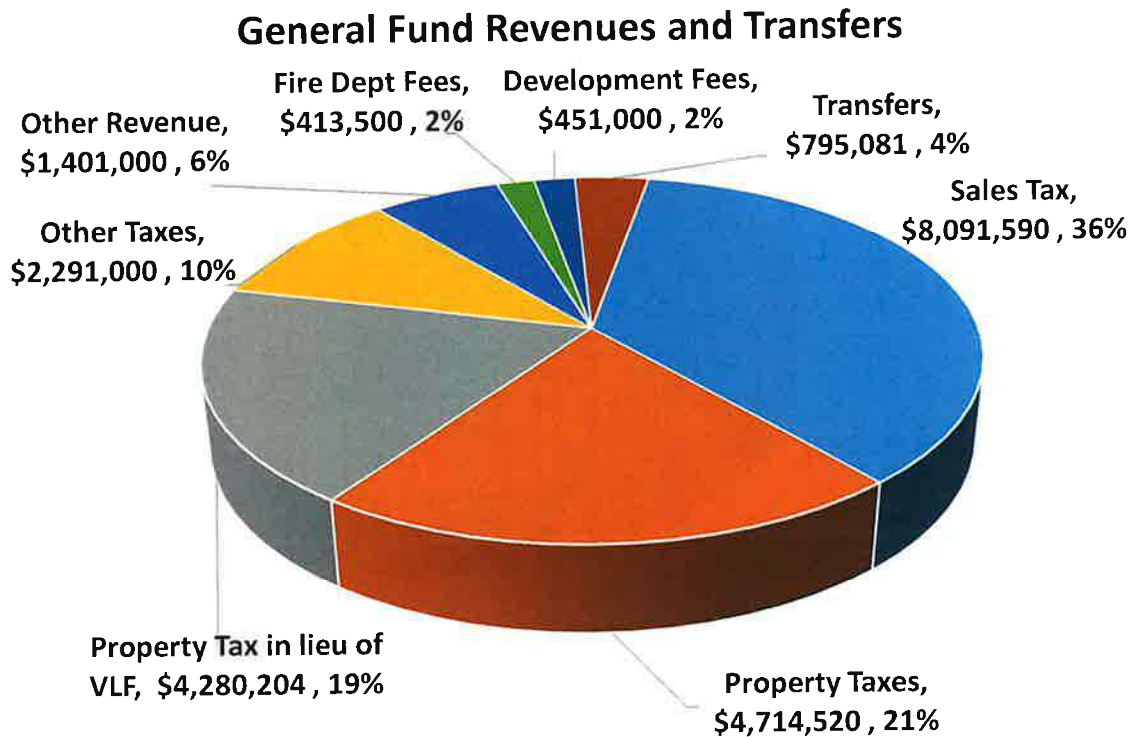
As part of the prior City Council's strategic priority to facilitate revenue growth, the City Council placed a transaction and uses tax (sales tax) measure, "The Lemon Grove Sales Tax Measure", (Measure T), on the November 5, 2024 General Election ballot to increase one percent or one cent sales tax, from 7.75% to 8.75%. An overwhelming majority of the voters, 71%, approved this new revenue measure which took effect on July 1, 2025. In February 2025, a seven-member Measure T Oversight Committee (Committee) composed of city residents and business owners was appointed to advise the City Council on how to spend this new revenue. In 2026, the Committee held two public meetings, one in April and one in June 2026, where City staff presented proposed projects for Measure T spending in FY2026-27. The Committee presented their recommendations to the City Council at the Regular Meeting held on May 19, 2026 and the Measure T budget was finalized at the Regular Meeting held on June 2, 2026.

Financial Overview

General Fund

The General Fund remains the foundation of City operations, supporting the essential services residents rely on every day, including public safety, public works, community development, parks, administration, and general government services. Representing 44% of the City's FY2026-27 operating budget, the General Fund totals \$22.2 million. While economic conditions remain relatively stable, uncertainty surrounding inflation, federal fiscal policy, and broader economic trends continues to warrant a prudent approach to financial planning. As a result, the FY2026-27 Budget was developed using conservative revenue assumptions while continuing to invest strategically in the City's highest priorities. This balanced approach allows Lemon Grove to maintain excellent service levels today while protecting the City's long-term financial health.

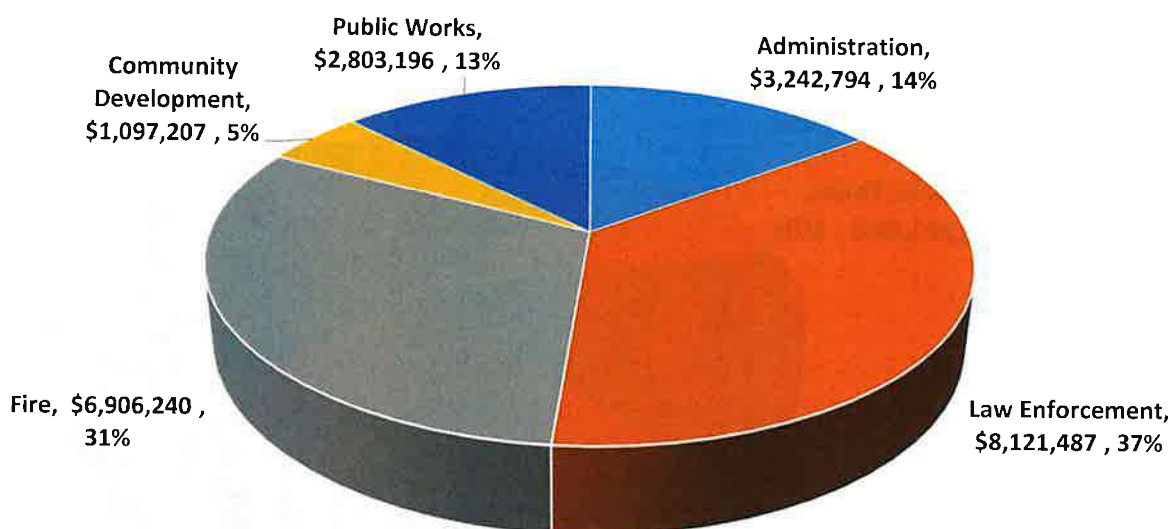
The General Fund total revenues and net transfers-in is budgeted at \$22.4 million. The chart below identifies the major revenues and net transfers-in.



Total revenues are estimated to be \$21.6 million, which is 3% higher than the FY2025-26 projected revenues of \$21.1 million. The majority of the revenues and net transfers-in, \$17.1 million or 76%, is from sales and property taxes. Sales tax is projected to have a moderate increase of 2% from the FY2025-26 projected actual. Property taxes are estimated to have a 4% increase.

The General Fund total expenditures is budgeted at \$22.2 million. The chart below identifies the expenditures by major function.

General Fund Expenditures by Major Department Type



The FY2026-27 total budgeted expenditures are slightly higher compared to FY2025-26 projected actual. A combination of factors created this growth. Primarily, all contractual obligations, including labor agreements, increased by either the general consumer price index (CPI) or the predetermined percentages. Fire and Law Enforcement, including Animal Control, represent \$15.0 million or 68% of total General Fund expenditures. Law Enforcement is 100% contracted. Administration, which includes City Council, City Manager, City Attorney, City Clerk, Human Resources, Finance, Community Services, and Non-Departmental expenditures, makes up \$3.2 million or 14% of the total expenditures. City Attorney is also 100% contracted.

In summary, the General Fund budget reflects \$22.4 million in revenues and net transfers-in, and \$22.2 million in expenditures thus producing a structurally balanced budget for FY2026-27. Overall, the General Fund reflects a responsible financial plan that balances current service needs with long-term financial sustainability.

General Reserve Fund

Financial resiliency begins with maintaining healthy reserves. The FY2026-27 unrestricted budget for the General Reserve Fund is estimated to be \$6.3 million and will cover 28.4% of the FY2026-27 General Fund adopted operating budget of \$22.2 million. This meets the requirement of the General Reserve Policy, which is 25% or greater and provides important protection against unforeseen emergencies, economic downturns, and unexpected operating costs.

Maintaining reserves above policy is an important indicator of the City's financial strength and reflects the Council's commitment to responsible fiscal stewardship.

Measure T Fund

The FY2026-27 Budget continues the implementation of one of the most significant community investments in recent City history through the adoption of Measure T, providing transformational investments in streets, sidewalks, storm drains, public safety, fleet replacement, and economic development. Measure T is estimated to generate approximately \$5.9 million annually to fund essential City services for a ten year period. Although it is a general revenue for the City, for accountability and transparency purposes, this revenue and related expenditures are accounted for in a separate fund.

The FY2026-27 Measure T Budget includes:

- \$3,200,000 for roadway, sidewalk, traffic, and storm drain improvements;
- \$780,702 to continue the Community Oriented Policing and Problem Solving (COPPS) program and strengthen neighborhood public safety;
- \$474,000 for replacement of aging Public Works vehicles and equipment, improving both service delivery and employee safety;
- \$450,000 for Recreation Center and other City facility improvements that will expand opportunities for community programming and public use.
- \$500,000 to begin replacement of an aging fire apparatus to ensure continued emergency response reliability; and
- \$120,000 for various projects and services to support and enhance the community.

Special Revenue Funds

Special Revenue Funds allow the City to leverage dedicated funding sources for specific public purposes, ensuring that restricted revenues are invested where intended by law. These funds support transportation improvements, environmental programs, roadway lighting, stormwater management, grant-funded initiatives, Community Development Block Grant activities, Public Educational and Governmental (PEG) access, public safety programs, and numerous other specialized services.

Several significant investments are included during FY2026-27. The funds include Gas Tax, Parkland Dedication Ordinance, Supplemental Law Enforcement Services, Sundry Grants, Community Development Block Grant (CDBG), Transportation Development Act (TDA), Roadway Lighting District,

TransNet, Integrated Waste Reduction, Wildflower Assessment District, Serious Traffic Offender Program (STOP), Storm Water Program, Public Education and Governmental Access (PEG), and Opioid Settlements. These funds are all restricted in what programs and activities they can fund and are not available for General Fund use. They do, however, contribute to the General Fund through charges for services supplied by General Fund departments and divisions based on the formal cost allocation plan.

Most special revenue funds are budgeted as status quo in FY2026-27. However, in order to meet the requirements of Senate Bill 707 and improve public access to City Council meetings, the City budgeted \$250,000 from the Public Educational and Governmental access (PEG) Fund to upgrade the audio-video (AV) system at the Community Center, a mixed-use facility that also serves as the City Council Chambers. The AV system upgrade will allow City Council meetings to be broadcast live and recorded. These upgrades will be paired to physical improvements to the Council Chambers, drastically improving the facilities and transparency allowing for greater public participation.

The City also designated \$50,000 in the General Benefit Lighting District budget to fund a study of potential lighting improvements within the City. The Sundry Grants budget includes grants funding of \$800K for the carry forward of the award for the Connect Main Street Project, Phases 2 to 6, and an additional \$330,000 is a new grant from the Prop 68 -Per Capital Program. Grants continue to provide significant supplemental funding for the City to move forward with infrastructure projects enhancing transportation, mobility, connectivity and improving the quality of life for Lemon Grove residents.

Separate Entity Budgets

Sanitation District

Although included in the consolidated budget, the four sanitation related funds represent a separate entity, the Lemon Grove Sanitation District (District). The City of Lemon Grove Mayor and Councilmembers also serve as the governing board of the District. The District runs as an enterprise fund, because it operates in its own environment in which the revenues for the services provided should equal the costs of providing the services. In this case, the enterprise is the conveyance and treatment of wastewater within the City boundaries.

The FY2026-27 Sanitation District Operating Budget (District Budget) contains an anticipated increase due to the Metro Annual Capacity & Treatment cost pass thru and a corresponding smaller increase in revenue due to the approved 2% rate increase, with an overall 22.3% increase in total expenses comparing to the FY2025-26 projected actual. The estimated cost of wastewater capacity and treatment increased by just over \$1.0 million from the FY2025-26 budget or 22.7%. A rate study was conducted on sewer rates in FY2022-23, resulting in a new hybrid rate plan, which separates residential and commercial rates. Commercial rates moved from a flat rate fee to a usage based system. On May 2, 2023, the Board approved a maximum 3% rate increase for FY2023-24 to FY2027-28 as part of the five-year sewer rate study completed in January 2023. However, it has been common practice for the Board to adopt a rate less than the allowed maximum. The Board did not approve any rate increases in FY2023-24 and FY2024-25. In the FY2025-26 budget, an approved 3% sewer rate increase was included and a 2% sewer rate increase was approved this year for the FY2026-27 budget.

In FY2026-27, now with fully staffed District and Public Works Department, approximately \$7.2 million is budgeted in the Capital Budget to continue putting the District back on track on completing the needed rehabilitations and improvements. One of the projects is video inspection and assessment of the sewer main line system to identify problem areas for future capital improvement projects. Other projects include replacement and upgrade of thousands of lineal feet of 8-inch and 10-inch diameter sewer main lines at various locations.

Successor Agency

On February 1, 2012, the City of Lemon Grove assumed the role of the Successor Agency to the former Community Development Agency, taking responsibility for winding down the redevelopment agency's operations and liquidating its assets. All financial activity related to the Successor Agency is reflected in the Funds 60 and 64 budget. The City is responsible for paying annual debt service on the former redevelopment agency's bonds and loan. In FY2026-27, the debt service payments will total approximately \$1.5 million. The State of California Department of Finance through the County of San Diego distributes bi-annual reimbursement to the City to cover the Successor Agency debt service and administrative costs.

Capital Improvement Program

Investment in public infrastructure remains one of the City's highest priorities and one of the most visible ways residents experience the value of local government. The FY2026-27 Budget includes a five-year Capital Improvement Program (CIP), that identifies the City's five-year plan for the design and construction of multiple capital projects. This is both a fiscal and strategic planning tool that outlines and monitors all the planned projects that are either funded or not funded over a rolling five-year period. Various funding sources fund the FY2026-27 CIP projects totaling \$15 million, a decrease of \$6.7 million or 31% from FY2025-26 CIP Budget. The Sanitation District Capital, Measure T, Gas Tax, Transnet and grants provide the majority of the funding for the CIP Budget. Leveraging these external funding opportunities allows the City to maximize community improvements while minimizing the impact on the General Fund.

The Capital Improvement Program is an investment in Lemon Grove's future. Every roadway rehabilitated, sidewalk repaired, storm drain upgraded, and public facility improved contributes to a safer, more connected, and more resilient community.

A Year of Progress

Fiscal Year 2025-26 has been a year of measurable progress across nearly every area of City operations. Working together, the City Council, residents, community partners, and dedicated City employees have continued to strengthen Lemon Grove through thoughtful planning, sound financial management, and strategic investment.

Among this year's accomplishments:

- Continued successful implementation of Measure T, allowing the City to accelerate investments in infrastructure, public safety, equipment replacement, and neighborhood improvements.
- Completion of significant street rehabilitation, storm drainage improvements, and other transportation related projects that have improved safety and mobility throughout the community.
- Continued implementation of the Community Oriented Policing and Problem Solving (COPPS) program, strengthening neighborhood engagement and public safety.
- Advancement of technology improvements that enhance transparency, improve public participation, and modernize City Council meetings.
- Continued investment in parks, public facilities, and the Recreation Center to expand opportunities for recreation and community programming.
- Progress on long-range planning initiatives, including updates to the Downtown Specific Plan that will help guide future investment and economic development.
- Successful pursuit of grant funding to leverage outside resources for transportation, park, and infrastructure improvements.
- Maintenance of healthy financial reserves while adopting another structurally balanced operating budget.

These accomplishments demonstrate what is possible when sound fiscal management is paired with strategic leadership and a shared commitment to serving the community.

Looking Ahead

Local governments continue to face evolving economic conditions, rising operating costs, aging infrastructure, and increasing community expectations. Despite these challenges, Lemon Grove is well-positioned for the future. The City's financial foundation remains strong. Conservative budgeting practices, healthy reserve levels, responsible debt management, and voter support through Measure T is providing the flexibility needed to continue investing in our community while preparing for future uncertainties.

Looking ahead, the City will continue focusing on several key priorities:

- Maintaining fiscal sustainability and long-term financial stability;
- Delivering visible infrastructure improvements throughout the community;
- Supporting public safety and emergency preparedness;
- Modernizing City facilities and technology;
- Encouraging responsible economic development and revitalization;
- Expanding transparency, public engagement, and customer service.

These priorities will guide our work as we continue to provide exceptional municipal services while enhancing the quality of life for every resident.

Closing

This budget reflects our community's values and priorities for the future. Investments represent a commitment to safer neighborhoods, well-maintained infrastructure, financial responsibility, and outstanding public service. Responsible government requires both prudent stewardship of taxpayer resources and thoughtful investment in the people and places that make Lemon Grove a special community.

Preparation of the operating budget requires months of collaboration, thoughtful analysis, and high levels of engagement. I would like to express my sincere appreciation to the Mayor and City Council for your leadership and policy direction throughout this process. I also want to recognize the members of the Measure T Oversight Committee for their thoughtful recommendations and our residents for their continued engagement and support.

Most importantly, I extend my gratitude to our staff, particularly those individuals in the Finance Department and Public Works Department. Their professionalism, dedication, and commitment to continuous improvement make the accomplishments reflected in this budget possible. We have successfully produced a fiscally responsible spending plan while remaining focused on delivering high-quality services to our community.

As we begin Fiscal Year 2026-27, I am optimistic about the opportunities before us. The City of Lemon Grove has built a strong financial foundation, established a clear strategic direction, and continue to make meaningful investments that will benefit our community. Together, we will continue building a safer, stronger, and more vibrant Lemon Grove.

Respectfully submitted,



Tony Winney
Interim City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lemon Grove
California**

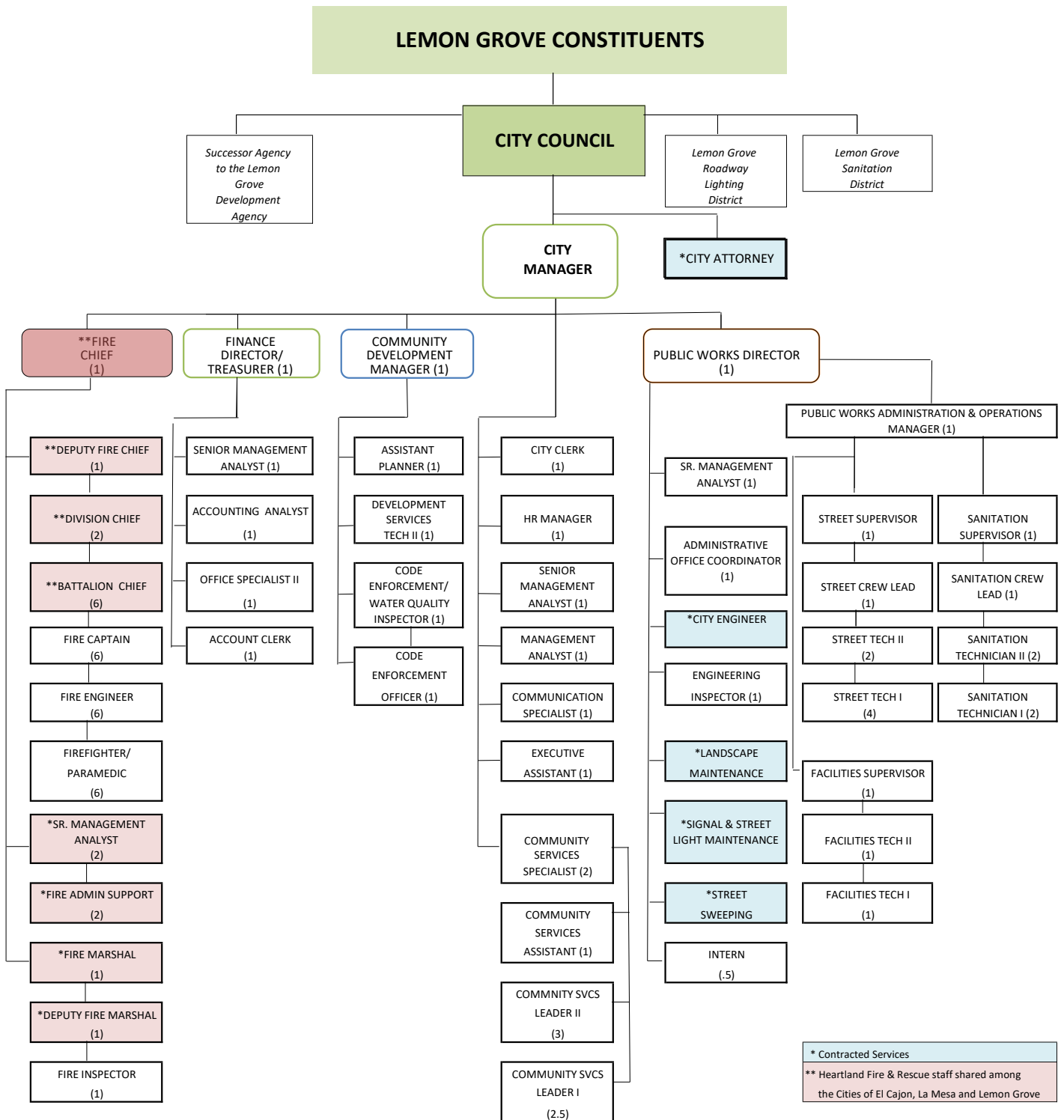
For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

**City of Lemon Grove
Organizational Chart
Fiscal Year 2026-27**



*** Contracted Services**

**** Heartland Fire & Rescue staff shared among the Cities of El Cajon, La Mesa and Lemon Grove**

WORKPLAN

FY 2026/27

Strategic Focus Area:

PUBLIC STREETS, STORM DRAINS & SIDEWALKS

Objective and Initiative

Lighting Initiative for Public Spaces: Explore establishing a multi-year plan for improved lighting in downtown and public areas as a deterrent to crime and to contribute to a more attractive community.

New Sidewalks: Identify where the city has the ROW and/or land to construct needed sidewalks for pedestrian connections between neighborhoods and parks. Select one sidewalk for completion in FY26-27.

Strategic Focus Area:

COMMUNITY LIFE

Objective and Initiative

Recreation and Senior Centers: Identify funding and/or Partners to open the Senior Center and the Recreation Center. Possible contract with private sector vendors to offer programs.

Parks Expansion and Equipment: Pursue grant opportunities to purchase or develop new or expanded parks. Include looking at a pocket park in the Wildflower area and park space on Environmental Land Trust. (Multi-year strategy)

Strategic Focus Area:

PUBLIC SAFETY & HOMELESSNESS

Objective and Initiative

Addressing Homelessness: Work with service providers to find grants and other resources to fund homelessness diversion programs and homelessness outreach services.

Strategic Focus Area:

REVENUE & ECONOMIC DEVELOPMENT

Objective and Initiative

Economic Development Study: Hire a consultant to identify and analyze leading economic development opportunities and strategies to attract businesses to Lemon Grove, with the goal of increasing sales tax revenue, reducing the commercial vacancy rate, creating local jobs, and enhancing public infrastructure.

Planning and Building Permit Process: Explore software options and costs for online submittal and tracking of planning and building applications.

Local Business Support: Provide training, advising, and loan opportunities for entrepreneurs to launch or expand businesses.

Explore Feasibility of Hiring a Community Development Director

2026-27 CITY COUNCIL PRIORITIES AND WORK PLAN

STREETS, STORM DRAINS & SIDEWALKS

- **Lighting Initiative for Public Spaces:** Explore establishing a multi-year plan for improved lighting in downtown and public areas as a deterrent to crime and to contribute to a more attractive community.
- **New Sidewalks:** Identify where the city has the ROW and/or land to construct needed sidewalks for pedestrian connections between neighborhoods and parks. Select one sidewalk for completion in FY 2026-27.

COMMUNITY LIFE

- **Recreation and Senior Centers:** Identify funding and/or Partners to open the Senior Center and the Recreation Center. Possible contract with private sector vendors to offer programs.
- **Redesign of Broadway:** Secure grant funding to redesign Broadway in the downtown to improve walkability/traffic calming and create public gathering spaces.

PUBLIC SAFETY & HOMELESSNESS

- **Addressing Homelessness:** Work with service providers to find grants and other resources to fund homelessness diversion programs and homelessness outreach services.

REVENUE, ECONOMIC DEVELOPMENT & BUDGET

- **Economic Development Study:** Hire a consultant to identify and analyze leading economic development opportunities and strategies to attract businesses to Lemon Grove, with the goal of increasing sales tax revenue, reducing the commercial vacancy rate, creating local jobs, and enhancing public infrastructure.
- **Planning and Building Permit Process:** Explore software options and costs for online submittal and tracking of planning and building applications.
- **Local Business Support / Revolving Loan Program:** Provide training, advising, and loan opportunities for entrepreneurs to launch or expand businesses.

**City of Lemon Grove
FY2026-27 Budget Calendar**

Date	Day	Event	Responsibility
1/21/2026	Wednesday	Budget Kick-Off: Department Budget Worksheets distributed	Finance
3/5/2026	Thursday	Department Worksheets due to Finance Director	All Departments
3/10/2026 - 3/12/2026	Tuesday - Thursday	Budget Worksheet Review: Finance Director Meetings with Department Heads	All Departments
3/24/2026	Tuesday	Sanitation Budget Review - Draft Rates, Expenses and CIP	Public Works Director & Finance
4/2/2026	Thursday	CIP Worksheet Review for FY2026-27	Public Works Director & Finance
3/26/2026 - 4/6/2026	Thursday - Monday	Prepare Draft Budget	Finance
4/7/2026	Tuesday	Measure T Committee Meeting to discuss Measure T draft budget	Committee T Members, Public, City Manager, Finance Director
4/14/2026	Tuesday	City Council Priority & Budget Workshops for: 1. Strategic Planning, Financial Forecasts 2. Priorities and policy considerations	City Council, Public, City Manager, & Finance Director
4/18/2026 - 2/21/2026	Monday - Thursday	Draft Budget Review with Department Heads	City Manager, Finance, & Department Heads
4/22/2026 - 5/4/2026	Wednesday - Monday	Update Draft Budget with City Council Strategic Priorities and Prepare Proposed Draft Budget	City Manager & Finance
5/19/2026	Tuesday	City Council - Introduce the FY2026-27 Proposed Operating Budget and Measure T Budget	City Manager, Finance, & Department Heads
5/20/2026 - 5/27/2026	Wednesday - Wednesday	Prepare Final Draft Budget	Finance
5/27/2026	Wednesday	Measure T Committee Meeting to discuss Measure T draft budget	Committee T Members, Public, City Manager, Finance Director & Department heads
5/28/2026	Thursday	City Manager Final Review	City Manager & Finance Director
6/2/2026	Tuesday	City Council - Draft FY2026-27 Consolidated Budget Presentation and Adopt Resolution to Approve FY2026-27 Consolidated Operating and Capital Budget	City Council, City Manager, Finance Director & Public Works Director
6/16/2026	Tuesday	City Council - Adopt Resolution to Approve FY2026-27 Salary Plan and Classification Summary	City Council, City Manager & Finance Director

FUND LISTING

The City manages its revenue and expenditures or expenses through various funds. Between the City, Roadway Lighting District, Sanitation District, and the Successor Agency, the FY2026-27 consolidated budget is comprised of 31 funds. Each fund identified in this budget is described below. The basis of accounting for all funds is the same method as used in the Annual Comprehensive Financial Report.

GOVERNMENTAL FUNDS

General Fund Group

The following funds, although budgeted separately, are combined and reported as the General Fund in the audited financial statements and it is a major fund.

01 – General Fund

The primary day-to-day operating fund for the City, which reflects all financial activity that is not required to be accounted for in another fund. Public safety, government administration, community services, street maintenance, environmental programs, and park maintenance are funded through the General Fund.

06 – General Reserve Fund

This fund is the City's savings account. The reserve is intended for use in times of emergency.

24 – In Lieu Fees Fund

Rather than build out public improvements required by the development of properties, developers entered into an agreement with the City to provide funds to the City in lieu of completing the public improvements themselves. The City can only spend the money on the specific public improvements listed in the agreement, such as undergrounding utilities, sidewalks, and weed abatement, and may only spend the funds on those types of projects in the vicinity of the development.

28 – American Rescue Plan Act Fund (ARPA)

This fund manages federal funds that were related to the American Rescue Plan Act in response to the COVID-19 pandemic. These funds are restricted to specific programs and projects as outline in the plan's requirements, including but not limited to, infrastructure improvements, business development, and other programs focused on community improvements. Funds may not be used to pay for debt, retirement costs, or unfunded accrued liability. These funds are no longer being received at this time. Current funds received are fully obligated and allocated to projects.

37 – Measure T Fund

This fund accounts for the 1% or 1 cent add on sales tax revenue from the Measure T approved by the voters in the November 2024 General Election. This revenue is considered unrestricted general revenue and received into the general fund of the City. This fund can be used for projects or expenditure items reviewed and recommended to the City Council by the Measure T Oversight Committee under Lemon Grove Municipal Code Chapter 3.18 Lemon Grove One Cent Transactions and Use Tax.

Special Revenue Funds

02 – Gas Tax Fund

Revenues for this fund come from the State of California Gasoline Tax, including SB1 road maintenance and rehabilitation account (RMRA) monies. Fund proceeds may be used to research, plan, construct, improve, maintain, and operate local streets.

05 – Parkland Dedication Ordinance Fund

The City Municipal Code (Code) requires that subdivision development set-aside park land that will eventually be developed as part of the municipal park system. The Code also allows the payment of a fee in-lieu of dedicating actual land. Proceeds in the fund may be used by the City for purchase of park land, development of new parks, or major rehabilitation of existing parks.

07 – Supplemental Law Enforcement Services Fund

This fund, also known as the COPS fund, is supported by State grant proceeds. This fund is used to augment the staffing level of Sheriff Deputies. At one time, the grant amount paid for one deputy; today it pays for approximately half of one deputy position.

08 – Sundry Grants Fund

This fund provides for management of grants currently being administered by the City. It functions as an "in-and-out" fund to ensure grant proceeds and expenditures are not mingled with the General Fund or other fund proceeds.

09 – Community Development Block Grant Fund (CDBG)

This fund manages grant proceeds from the Community Development Block Grant program. Funds are expended and then reimbursed by the County of San Diego. These are Federal Funds passed through the County.

10 – Transportation Development Act Fund (TDA)

The proceeds are allocated from the San Diego Metropolitan Transit Service (MTS) for maintenance of landscaping along the trolley corridor and maintenance of trolley stations and bus shelters throughout the City. Annually, the City is reimbursed for the prior year's expenditures.

11 & 12 – Roadway Lighting District Funds

The Lemon Grove Roadway Lighting District manages two funds for two separate activities. Fund 11, the General Benefit Fund, provides funding for street light benefits throughout the community. Fund 12, the Local Benefit Assessment Fund, provides for enhanced lighting benefits at the mid-block. These two funds are combined and reported as the Lighting District Fund in the audited financial statements.

14 – TransNet Fund

This fund manages proceeds distributed by SANDAG for local street and road improvements funded through the transactions and use tax approved by San Diego County voters in 2004 for regional transportation projects (the TransNet Extension Ordinance). This fund is specifically used to finance significant right-of-way improvements (streets and sidewalks), storm drain, and traffic related projects.

Special Revenue Funds - continued

21 – Integrated Waste Reduction Fund

The City relies on this fund to manage its recycling and household hazardous waste disposal program as part of compliance with Assembly Bill 939 Integrated Waste Management Act of 1989. The City relies on this fund for contractual services to provide household hazardous waste events, promote a higher level of recycling within the City, and prepare annual program reports as required by AB939.

22 – Wildflower Assessment District Fund

This fund manages the Wildflower Landscaping Maintenance Assessment District. The fund tracks assessment revenue and expenditures related to landscape common areas within the Wildflower Assessment District.

23 – Serious Traffic Offender Program Fund (STOP)

This fund receives a portion of impound fees collected within the City. The City uses this fund to pay for Sheriff traffic division overtime and other traffic related expenses.

26- Storm Water Program Fund

The Storm Water Program Fund was established in FY2005-06 to collect designated storm water program fees and support the City's storm water program, a State and Federal mandated program. The program fees have never fully paid for the program since its inception, so the revenue is subsidized by the General Fund. New state mandates have increased fund expenditures over the past few years.

30 – Public Education and Governmental Access Fund (PEG)

This fund collects designated monies from cable franchisees that operate within the City. The use of these monies is restricted to capital items that enhance or facilitate public access to government information.

35 – Opioid Settlement Fund

This fund accounts for settlement from the National Opioid Settlement against manufacturers, distributors and other entities responsible for aiding the opioid epidemic. The use of funds is restricted for opioid abatement activities.

Capital Projects Funds

27 – Regional Transportation Congestion Improvement Program (RTCIP)

This fund manages fees related to the passage of the TransNet Extension Ordinance. The fees, which are set annually by SANDAG, represent per housing unit fees for new residential development. Revenue collected must be used on major arterial street improvement projects.

32 – Capital Reserve Fund

Initially this fund was established to track the purchase of a fire engine with grant funding in FY2012-13. The remaining residual fund balance will be transferred to the General Fund and this fund will be closed.

Capital Projects Funds - continued

33 – Main Street Promenade Community Facilities District Fund

During FY2013-14, the voters within the Main Street Promenade Community Facilities District voted to create an assessment district to fund ongoing maintenance and capital improvements to the Main Street Promenade Park.

PROPRIATERY FUNDS

Enterprise Funds

The Lemon Grove Sanitation District manages four Sanitation related enterprise funds. These funds are combined and reported as the Sanitation Fund in the audited financial statements. This is a major fund.

15 – Sanitation: Operating

The District relies on Fund 15 to collect revenue generated by Sanitation District rate payers and to pay the operational costs to operate the system.

16 – Sanitation: Capital

The Capital Fund is used to set aside funds for equipment replacement, sewer rehabilitation projects, and rate stabilization.

17 – Sanitation: Pure Water

The Pure Water Fund is used to save funds for the upcoming capital costs to construct the Pure Water recycling system in coordination with the City of San Diego and other neighboring communities.

19 – Sanitation: Capacity

When there is a new tap-in to the sanitation system, the fee paid for the connection is maintained separately in this fund. This revenue may be used on projects that increase the capacity of the sewer system.

Internal Service Funds

The following funds are combined and reported as a single Internal Service Fund in the audited financial statements.

25 – Self-Insured Workers Compensation Reserve Fund

In FY2003-04, the City began to fund its own workers' compensation program in order to have better control over the drastic increases in workers' compensation insurance premiums. This fund covers the first \$150,000 of each claim and then the excess insurance policy kicks-in.

Internal Service Funds - continued

29 – Self-Insured Liability Reserve Fund

In FY2011-12, the City established the Self-Insured Liability Reserve Fund to fund general liability claims. This fund paid for the first \$100,000 of costs related to each claim and then the City's insurance assumes liability. In FY2020-21, the City moved from an excess insurance policy to a primary general liability policy with first dollar coverage. This fund will continue to operate while there are open claims that occurred prior to 7/1/2020 and will eventually be phased out.

FIDUCIARY FUND

Private-Purpose Trust Fund

60 & 64 – Successor Agency Funds

This fund receives reimbursements for enforceable obligations approved by the California Department of Finance and makes payments for said obligations, namely debt service payments on bonds issued by the prior Lemon Grove Community Development Agency and a loan made by the City to the prior Lemon Grove Community Development Agency.



FUND SUMMARY AND BUDGET IN BRIEF

- Summary of All Funds
- General Fund Revenue by Type
- General Fund Revenues and Transfers Detail
- Summary of Transfers between Funds

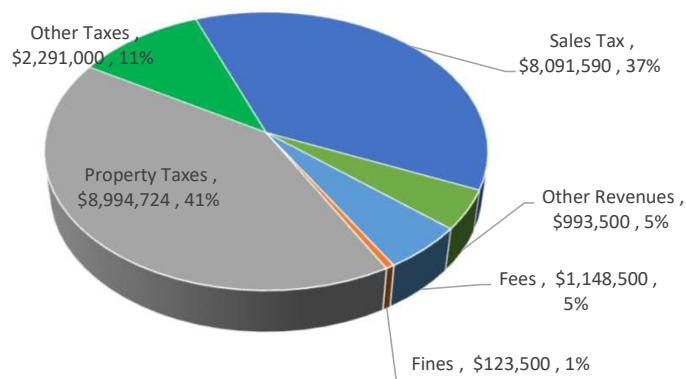
Summary of All Funds

Fund		FY2026-27	FY2026-27	FY2026-27	FY2026-27
No.	Fund Description	Beginning Fund Balance	Revenues and Net Transfers	Expenditures	Ending Fund Balance
General Fund Group					
01	General	\$ 10,860,427	\$ 22,437,895	\$ 22,170,924	\$ 11,127,398
06	General Fund Reserve	7,875,280	690,000	4,000	8,561,280
24	In Lieu Fees	706,699	25,000	-	731,699
28	American Rescue Plan Act (ARPA)	661,191	-	250,000	411,191
37	Measure T	447,600	5,910,000	5,524,702	832,898
Total General Fund Group		20,551,197	29,062,895	27,949,626	21,664,466
Special Revenue Funds					
02	Gas Tax	758,361	1,764,919	1,918,581	604,699
05	Park Land Dedication Ordinance	157,948	11,500	25,000	144,448
07	Supplemental Law Enforcement Services	146,018	20,000	-	166,018
08	Sundry Grants	304,282	1,550,800	1,595,178	259,904
09	Community Development Block Grant (CDBG)	66,852	369,724	364,274	72,302
10	Transportation Development Act (TDA)	(70,607)	152,000	135,981	(54,588)
11	General Benefit Lighting District	330,639	248,100	278,923	299,816
12	Local Benefit Lighting District	22,028	198,336	194,569	25,795
14	TransNet	106,496	2,333,067	2,323,233	116,330
21	Integrated Waste Reduction	201,278	46,800	43,230	204,848
22	Wildflower Assessment District	4,396	12,590	12,506	4,480
23	Serious Traffic Offender Program (STOP)	25,008	4,300	3,022	26,286
26	Storm Water Program	238,862	182,280	220,196	200,946
30	Public Education & Govt Access (PEG)	465,781	51,200	256,000	260,981
35	Opioid Settlement	10,349	3,600	-	13,949
Total Special Revenue Funds		2,767,691	6,949,216	7,370,693	2,346,214
Capital Projects Funds					
27	Regional Transportation Congestion Improv. Prog (RTCIP)	553,318	37,500	500,000	90,818
32	Capital Equipment	734	(734)	-	-
33	Main St Promenade Community Facilities District	71,431	28,582	43,700	56,313
Total Capital Projects Funds		625,483	65,348	543,700	147,131
Enterprise Funds (Sanitation District)					
15	Sanitation District: Operating	16,757,112	6,075,909	6,512,494	16,320,527
16	Sanitation District: Capital	9,028,099	2,455,000	7,545,000	3,938,099
17	Sanitation District: Pure Water	6,849,786	530,952	-	7,380,738
19	Sanitation District: Capacity	577,559	5,976	-	583,535
Total Enterprise Funds		33,212,556	9,067,837	14,057,494	28,222,899
Internal Service Funds					
25	Self- Insured Workers Compensation Reserve	576,217	27,000	50,000	553,217
29	Self-Insured Liability Reserve	(154,552)	30,000	3,590	(128,142)
Total Internal Service Funds		421,665	57,000	53,590	425,075
Private-Purpose Trust Funds					
60/64	Successor Agency	(16,325,349)	1,860,151	681,881	(15,147,079)
All Funds Total		\$ 41,253,243	\$ 47,062,447	\$ 50,656,984	\$ 37,658,706

GENERAL FUND Revenue by Type

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
REVENUES				
Sales Tax	\$ 7,981,680	\$ 7,842,984	\$ 7,962,804	\$ 8,091,590
Other Taxes	10,158,996	10,358,241	10,949,947	11,285,724
Permits & Licenses	93,396	91,000	89,500	92,000
Fire Department Fees	499,111	422,500	358,404	413,500
Development Fees	458,574	446,000	483,000	451,000
Community Services Fees	139,244	120,000	70,451	150,000
Motor Vehicle License Fee	43,467	23,000	42,185	42,000
Fines & Forfeitures	127,865	110,000	118,961	123,500
Investment Income	378,154	285,000	257,556	285,000
Other Income	852,416	733,500	722,368	708,500
TOTAL REVENUES	20,732,903	20,432,225	21,055,176	21,642,814
Transfers	104,320	(847,025)	(1,037,025)	795,081
Total Revenue & Transfers In	20,837,223	19,585,200	20,018,151	22,437,895
One-time Funding from Prior Years Surplus	500,000	3,281,345	3,281,345	-
Total Expenditures	21,309,173	22,779,582	22,035,881	22,170,924
Operating Surplus (Deficit)	\$ 28,050	\$ 86,963	\$ 1,263,615	\$ 266,971

FY2026-27 General Fund Revenue by Major Category



GENERAL FUND
Revenues & Transfers Detail by Source

	FY2024-25		FY2025-26		FY2025-26		FY2026-27	
		Actual		Budget		Projected		Budget
Sales Tax	\$	7,981,680	\$	7,842,984	\$	7,962,804	\$	8,091,590
Other Taxes								
Property Tax Secured		3,585,595		3,757,221		3,817,039		3,958,120
Property Tax Supplemental Roll		97,950		131,650		107,421		110,000
Prop. Tax Homeowner's Relief		15,614		13,790		15,542		15,500
Prop. Tax Real Prop. Transfer Tax		140,987		108,900		129,844		130,900
Property Tax Post Redevelopment		439,463		379,658		485,312		500,000
Property Tax in Lieu of VLF		3,891,378		4,077,550		4,127,051		4,280,204
Franchise Fees		1,106,594		965,572		1,205,356		1,225,000
Transient Occupancy Tax		54,592		73,900		66,000		66,000
Cannabis Business Tax		826,823		850,000		996,382		1,000,000
Other Taxes Subtotal		10,158,996		10,358,241		10,949,947		11,285,724
Permits & Licenses								
Business License		81,022		80,000		80,000		80,000
Animal License		3,999		4,000		3,500		4,000
Regulatory License		8,375		7,000		6,000		8,000
Permits & Licenses Subtotal		93,396		91,000		89,500		92,000
Fire Department Fees								
Emergency Transport Fees		280,298		235,700		168,179		225,000
Fire Cost Recovery		181,066		150,000		150,000		150,000
Other Fire Fees		551		300		2,000		500
Fire Fees - Business Licenses		21,974		21,500		23,225		23,000
Fire Fees - Development Services		15,222		15,000		15,000		15,000
Fire Department Fees Subtotal		499,111		422,500		358,404		413,500
Development Fees								
Building Permits		404,632		400,000		426,000		400,000
Planning Permits		13,942		11,000		11,000		11,000
Engineer Permits		40,000		35,000		46,000		40,000
State Collected Fee - ADA		-		-		-		-
Development Fees Subtotal		458,574		446,000		483,000		451,000
Community Services Fees								
Day Camp		117,844		70,000		59,451		80,000
Special Events		21,400		50,000		11,000		70,000
Community Services Fees Subtotal		139,244		120,000		70,451		150,000
Motor Vehicle License Fee		43,467		23,000		42,185		42,000
Fines & Forfeitures								
Sales Tax 1/2% (Public Safety)		61,868		61,000		62,961		64,000
Traffic Safety Fines		40,839		20,000		32,000		30,000
Parking Fines		8,534		7,000		7,000		7,000
Other Fines & Forfeitures		7,471		7,000		5,000		7,500
Tow Fees		9,153		15,000		12,000		15,000
Fines & Forfeitures Subtotal		127,865		110,000		118,961		123,500

GENERAL FUND
Revenues & Transfers Detail by Source

	FY2024-25	Actual	FY2025-26	Budget	FY2025-26	Projected	FY2026-27	Budget
Investment Income		378,154		285,000		257,556		285,000
Investment Earnings Subtotal		378,154		285,000		257,556		285,000
Other Income								
Rental - Long Term		688,337		560,000		599,978		560,000
Rental - Short Term		27,718		30,000		30,000		30,000
Cost Recovery		39,010		7,000		-		7,000
Cost Recovery- Property Insurance		-		-		-		-
Staff Cost Reimbursement		-		-		-		-
State Mandated Cost		31,223		22,000		22,000		22,000
Public Works Fees		1,180		1,000		-		1,000
Credit Card Surcharge		12,480		11,000		12,000		12,000
Other Revenue		8,208		12,000		18,000		30,500
Administrative Citations		600		500		1,150		1,000
Successor Agency Administration		43,660		90,000		39,240		45,000
Other Income Subtotal		852,416		733,500		722,368		708,500
TOTAL REVENUES		20,732,903		20,432,225		21,055,176		21,642,814
TRANSFERS IN (OUT)								
Gas Tax Fund		30,000		30,000		30,000		30,000
Supplemental Law Enf. Svc Fund		160,000		160,000		160,000		160,000
TDA Administration		8,000		8,000		8,000		8,000
General Lighting District Administration		9,400		9,400		9,400		9,400
Local Lighting District Administration		4,900		4,900		4,900		4,900
Integrated Waste Administration		1,200		1,200		1,200		1,200
Wildflower District Administration		100		100		100		100
Capital Reserve		-		-		-		761
Successor Agency Loan Repayment		-		550,000		500,000		550,000
Reserve Investment Income		-		140,000		-		140,000
Storm Water Program Fund		(109,280)		(109,280)		(109,280)		(109,280)
General Reserve		-		(1,641,345)		(1,641,345)		-
TOTAL TRANSFERS IN (OUT)		104,320		(847,025)		(1,037,025)		795,081
Total Revenues & Transfers		20,837,223		19,585,200		20,018,151		22,437,895
One-time Funding from Prior Year Surplus		500,000		3,281,345		3,281,345		-
Total Expenditures		21,309,173		22,779,582		22,035,881		22,170,924
OPERATING SURPLUS (DEFICIT)		\$ 28,050		\$ 86,963		\$ 1,263,615		\$ 266,971

Summary of Transfers between Funds

		TRANSFERS IN							Total TRANSFERS OUT
Fund No.		01	02	06	12	16	17	26	
Fund No. Fund Description		General	Gas Tax	General Reserve	Local Benefit Lighting District	Sanitation District: Capital	Sanitation District: Pure Water	Storm Water Program	
TRANSFERS OUT	01 General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,280	\$ 109,280
	02 Gas Tax	30,000							30,000
	06 General Reserve	690,000							690,000
	07 Supplemental Law Enforcement Services	160,000							160,000
	10 Transportation Development Act	8,000							8,000
	11 General Benefit Lighting District	9,400			70,000				79,400
	12 Local Benefit Lighting District	4,900							4,900
	15 Sanitation District Operating		100,000			2,000,000	280,952		2,380,952
	19 Sanitation District Capacity					35,000			35,000
	21 Integrated Waste Reduction	1,200							1,200
	22 Wildflower Assessment District	100							100
	32 Capital Reserve	761							761
Total TRANSFERS IN		\$ 904,361	\$ 100,000	\$ -	\$ 70,000	\$ 2,035,000	\$ 280,952	\$ 109,280	\$ 3,499,593

GENERAL FUND
Expenditures by Department Summary

Department	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
City Council	\$ 214,516	\$ 220,297	\$ 227,126	\$ 241,294
City Attorney	384,088	330,000	295,500	434,000
City Manager	530,053	570,453	573,710	688,493
Community Services	417,515	501,311	501,311	574,354
City Clerk	144,010	170,779	174,442	224,034
Human Resources	157,401	173,240	161,746	183,067
Finance	538,120	589,557	571,249	672,552
Law Enforcement	7,534,839	7,827,726	7,806,436	8,121,487
Fire	6,273,950	6,639,785	6,609,783	6,906,240
Community Development	782,906	959,228	944,341	1,097,207
Public Works	3,211,624	4,223,706	4,106,737	2,803,196
Non-Departmental	1,120,151	573,500	63,500	225,000
Total Expenditures	\$ 21,309,173	\$ 22,779,582	\$ 22,035,881	\$ 22,170,924



GOVERNMENTAL FUNDS

General Fund Group

Fund	
No.	Fund Name
01	General Fund
06	General Reserve
24	In Lieu Fees
28	American Rescue Plan Act (ARPA)
37	Measure T



GOVERNMENTAL FUNDS

Fund 01 General Fund

- General Fund Expenditure by Department Summary

Department Overview

- City Council
- City Attorney
- City Manager's Office
 - City Manager
 - Community Services
- City Clerk
- Human Resources
- Finance
- Law Enforcement
- Fire
- Community Development
- Public Works
 - Administration
 - Engineering
 - Streets
 - Parks
 - Facilities
- Non-Departmental

CITY COUNCIL OVERVIEW

Department Function

To establish public policy and develop programs as mandated by the State of California, represent community interests, and work with City management to effectively meet the community's current and long-term needs.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Type	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 114,796	\$ 136,860	\$ 141,494	\$ 148,607
Operating Expenditures	72,322	73,437	77,632	81,687
Contracted Services	27,398	10,000	8,000	10,000
Total Expenditures	\$ 214,516	\$ 220,297	\$ 227,126	\$ 240,294

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY COUNCIL

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 37,239	\$ 37,193	\$ 33,773	\$ 43,918
Health Benefits	20,467	40,200	38,569	40,200
Health Benefits-Retirees	3,672	3,672	3,310	3,684
Medicare & Social Security	541	540	483	636
Life Insurance	301	326	212	326
Long Term Disability	-	-	-	-
Retirement	52,576	54,929	65,147	59,843
Salaries & Benefits Subtotal	114,796	136,860	141,494	148,607
Operating Expenditures				
Community Promotions	1,325	1,500	3,725	1,500
Computer Maintenance	2,739	2,210	2,363	2,700
Insurance-Liability	6,770	8,084	8,411	10,996
Insurance-Property	1,179	1,573	1,180	1,421
Membership and Dues	39,202	41,000	40,533	40,000
Mileage	324	800	800	800
Office Supplies	1,507	450	800	450
Strategic Goal Workshop	5,410	5,000	7,000	7,000
Training, Travel and Meetings	12,088	10,000	10,000	15,000
Utilities-Gas and Electric	1,778	2,820	2,820	1,820
Utilities-Phone & Internet	-	-	-	-
Operating Expenditures Subtotal	72,322	73,437	77,632	81,687
Contracted Services				
Ballot Measure Consulting	17,852	-	-	-
Professional Services	9,546	10,000	8,000	10,000
Contracted Services Subtotal	27,398	10,000	8,000	10,000
TOTAL CITY COUNCIL EXPENDITURES	\$ 214,516	\$ 220,297	\$ 227,126	\$ 240,294

CITY ATTORNEY OVERVIEW

Department Function

To maintain the legality of the official business of the City of Lemon Grove and safeguard the best interests of the City by providing effective and timely legal services to the Mayor and Councilmembers, the City Manager, and all City departments.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Contracted Services	\$ 384,088	\$ 330,000	\$ 295,500	\$ 434,000
Total Expenditures	\$ 384,088	\$ 330,000	\$ 295,500	\$ 434,000

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY ATTORNEY

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Contracted Services				
Code Enforcement Litigation Services	\$ 704	\$ 5,000	\$ 15,500	\$ 5,000
City Attorney Services	195,809	75,000	180,000	204,000
Litigation Services-City Attorney	187,575	250,000	100,000	225,000
Contracted Services Subtotal	384,088	330,000	295,500	434,000
TOTAL CITY ATTORNEY EXPENDITURES	\$ 384,088	\$ 330,000	\$ 295,500	\$ 434,000

CITY MANAGER OVERVIEW

Department Function

To provide an environment that creates trust and confidence in the City of Lemon Grove organization and provide management approaches that enable the delivery of the highest quality municipal services to Lemon Grove residents.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Type	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 476,842	\$ 510,618	\$ 518,762	\$ 525,789
Operating Expenditures	47,711	57,835	53,948	67,704
Contracted Services	5,500	2,000	1,000	95,000
Total Expenditures	\$ 530,053	\$ 570,453	\$ 573,710	\$ 688,493

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY MANAGER

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 342,339	\$ 371,801	\$ 380,617	\$ 388,200
Overtime	1,941	1,000	2,000	2,000
Extra Help	-	-	-	-
Health Benefits	35,538	33,048	31,837	29,277
Health Benefits-Retirees	4,223	4,223	3,804	4,236
Deferred Compensation	3,916	3,720	2,189	3,720
Workers Compensation Insurance	1,147	1,431	1,500	1,812
Medicare & Social Security	5,143	5,460	5,660	5,724
Life Insurance	457	583	500	323
Long Term Disability	785	997	662	787
Retirement	81,353	88,355	89,993	89,710
Salaries & Benefits Subtotal	476,842	510,618	518,762	525,789
Operating Expenditures				
Computer Maintenance	8,330	8,840	8,036	11,700
Computer Hardware	-	-	-	1,500
Copier Service	2,817	4,800	3,000	3,500
Insurance-Liability	6,854	8,084	12,953	10,996
Insurance-Property	5,895	7,861	5,896	7,102
Membership and Dues	1,923	2,000	1,550	3,600
Mileage	3,988	4,000	4,000	4,000
City Communications	1,187	5,000	5,000	5,000
Office Supplies	3,501	2,500	2,500	2,500
Training, Travel and Meetings	8,822	7,500	4,600	8,890
Training - Risk	-	2,500	100	4,166
Utilities-Gas and Electric	2,897	3,150	3,000	3,150
Utilities-Phone & Internet	1,497	1,600	3,313	1,600
Utilities-Water	-	-	-	-
Operating Expenditures Subtotal	47,711	57,835	53,948	67,704
Contracted Services				
Professional Services	5,500	2,000	1,000	95,000
Contracted Services Subtotal	5,500	2,000	1,000	95,000
TOTAL CITY MANAGER EXPENDITURES	\$ 530,053	\$ 570,453	\$ 573,710	\$ 688,493

COMMUNITY SERVICES OVERVIEW

Department Function

To improve the quality of life for the residents of Lemon Grove through the operation and maintenance of parks and recreation facilities.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 258,522	\$ 314,566	\$ 267,380	\$ 337,080
Operating Expenditures	158,993	186,745	191,499	237,274
Total Expenditures	\$ 417,515	\$ 501,311	\$ 458,879	\$ 574,354

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY SERVICES

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 66,388	\$ 99,188	\$ 54,585	\$ 112,740
Overtime	16,982	15,000	13,000	15,000
Extra Help	111,403	100,000	110,000	103,500
Health Benefits	19,572	25,488	9,689	23,580
Health Benefits-Retirees	4,590	4,590	4,139	4,620
Workers Compensation Insurance	5,733	7,155	8,586	9,059
Medicare & Social Security	9,199	9,308	9,166	9,782
Life Insurance	154	175	95	175
Long Term Disability	175	492	123	427
Retirement	24,326	53,170	57,997	58,197
Salaries & Benefits Subtotal	258,522	314,566	267,380	337,080
Operating Expenditures				
Computer Maintenance	4,165	6,630	7,089	7,000
Computer Equipment	314	500	-	1,500
Copier Service	593	700	1,466	700
Day Camp	29,287	34,000	34,000	34,000
Insurance-Liability	11,277	13,474	14,018	18,327
Insurance-Property	5,895	7,861	5,896	7,102
Membership and Dues	-	150	150	715
Mileage	-	250	100	250
Office Supplies	1,422	1,800	1,800	1,300
Uniforms - Clothing	-	3,000	3,000	3,000
Rental Security Services	2,302	2,000	2,000	3,000
Repair & Maintenance-Vehicles	46	2,500	100	1,500
Special Events	39,948	35,000	55,000	86,000
Training, Travel and Meetings	1,658	2,000	-	4,000
Utilities-Gas and Electric	31,107	36,180	36,180	36,180
Utilities-Telephone	8,019	7,700	7,700	7,700
Utilities-Water	22,960	33,000	23,000	25,000
Operating Expenditures Subtotal	158,993	186,745	191,499	237,274
TOTAL COMMUNITY SERVICES EXPENDITURES	\$ 417,515	\$ 501,311	\$ 458,879	\$ 574,354

CITY CLERK OVERVIEW

Department Function

To create and maintain a forum that allows the constituents of Lemon Grove to fully participate in the governmental process, provide accurate information and services in a professional manner, enabling the public to make informed decisions affecting the quality of their lives.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 119,413	\$ 132,401	\$ 135,312	\$ 149,697
Operating Expenditures	20,917	33,378	34,130	69,337
Contracted Services	3,680	5,000	5,000	5,000
Total Expenditures	\$ 144,010	\$ 170,779	\$ 174,442	\$ 224,034

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY CLERK

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 88,109	\$ 99,586	\$ 99,287	\$ 113,077
Health Benefits	9,701	8,669	9,574	9,788
Workers Compensation Insurance	1,147	1,431	1,147	1,812
Medicare & Social Security	1,286	1,444	1,444	1,640
Life Insurance	84	82	87	82
Long Term Disability	107	230	209	199
Retirement	18,979	20,959	23,564	23,099
Salaries & Benefits Subtotal	119,413	132,401	135,312	149,697
Operating Expenditures				
Computer Maintenance	2,739	2,210	2,363	2,700
Copier Rental	593	700	700	700
Insurance-Liability	2,285	2,695	2,804	3,666
Insurance-Property	1,179	1,573	1,270	1,421
Membership and Dues	735	800	500	500
Mileage	-	300	343	300
Office Supplies	262	650	1,600	650
Software	4,947	16,000	12,000	49,000
Postage	-	250	150	250
Printing	-	250	250	-
Publishing	5,114	4,000	8,000	5,000
Training, Travel & Meetings	2,657	3,500	3,500	4,500
Utilities- Phone & Internet	406	450	650	650
Operating Expenditures Subtotal	20,917	33,378	34,130	69,337
Contracted Services				
Professional Services	3,680	5,000	5,000	5,000
Contracted Services Subtotal	3,680	5,000	5,000	5,000
TOTAL CITY CLERK EXPENDITURES	\$ 144,010	\$ 170,779	\$ 174,442	\$ 224,034

HUMAN RESOURCES OVERVIEW

Department Function

To create partnerships with all City departments in order to develop, facilitate, and maintain a positive workplace culture that attracts and retains an effective, proactive, and diverse workforce.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 116,602	\$ 134,622	\$ 127,376	\$ 145,440
Operating Expenditures	30,374	29,618	21,870	28,627
Contracted Services	10,425	9,000	12,500	9,000
Total Expenditures	\$ 157,401	\$ 173,240	\$ 161,746	\$ 183,067

ACCOUNT DETAIL FOR THE DEPARTMENT OF HUMAN RESOURCES

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 87,742	\$ 103,965	\$ 94,650	\$ 112,432
Health Benefits	8,074	7,224	7,499	7,560
Employee Assistance Program	1,185	1,340	1,340	1,340
Workers Compensation Insurance	1,147	1,431	1,717	1,812
Medicare & Social Security	1,271	1,512	1,349	1,635
Life Insurance	70	69	72	68
Long Term Disability	170	192	164	166
Retirement	16,943	18,889	20,585	20,427
Salaries & Benefits Subtotal	116,602	134,622	127,376	145,440
Operating Expenditures				
Unemployment	11,772	4,000	3,000	3,500
Computer Maintenance	2,739	2,210	2,363	2,700
Employee Recognition	2,631	3,500	3,833	4,000
Insurance-Liability	2,285	2,695	2,804	3,666
Insurance-Property	1,179	1,573	1,180	1,421
Medical Examinations	2,305	5,000	1,500	3,500
Memberships and Dues	390	550	550	550
Mileage	150	300	300	-
Office Supplies	218	400	350	400
Personal Exposure Reporting	190	190	190	190
Personnel Recruitment/Selection	1,154	5,000	1,300	3,000
Training, Travel and Meetings	4,658	3,500	3,800	5,000
Utilities- Phone & Internet	703	700	700	700
Operating Expenditures Subtotal	30,374	29,618	21,870	28,627
Contracted Services				
Professional Services	10,425	9,000	12,500	9,000
Contracted Services Subtotal	10,425	9,000	12,500	9,000
TOTAL HUMAN RESOURCES EXPENDITURES	\$ 157,401	\$ 173,240	\$ 161,746	\$ 183,067

FINANCE DEPARTMENT OVERVIEW

Department Function

To be responsible for the financial management of the City of Lemon Grove, including production of all financial reports, administration of debt, revenue collection, accounts payable, payroll, investment planning, and business license administration. To prepare, monitor, and analyze the City's budget, and be responsible for all financial audits, preparation of the Annual Comprehensive Financial Report, and all State and Federal required reporting requirements.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 386,241	\$ 433,225	\$ 450,547	\$ 515,087
Operating Expenditures	67,989	76,332	65,702	77,465
Contracted Services	83,890	80,000	55,000	80,000
Total Expenditures	\$ 538,120	\$ 589,557	\$ 571,249	\$ 672,552

ACCOUNT DETAIL FOR THE DEPARTMENT OF FINANCE

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 249,642	\$ 285,835	\$ 287,518	\$ 308,161
Overtime	160	500	2,000	1,000
Part Time Salaries	27,457	25,000	29,540	50,000
Health Benefits	28,718	30,473	35,212	54,232
Health Benefits-Retirees	7,711	7,700	6,951	9,036
Workers Compensation Insurance	3,440	4,293	5,152	5,436
Medicare & Social Security	6,465	5,861	7,169	7,436
Life Insurance	307	311	291	292
Long Term Disability	570	874	505	711
Retirement	61,771	72,378	76,209	78,783
Salaries & Benefits Subtotal	386,241	433,225	450,547	515,087
Operating Expenditures				
Computer Maintenance	13,676	11,050	11,815	11,700
Computer Hardware	443	1,000	1,000	1,500
Copier Service	2,965	3,300	3,000	3,300
Credit Card and Bank Fees	17,075	17,000	14,760	17,000
Insurance-Liability	6,937	8,084	8,411	10,996
Insurance-Property	5,895	7,861	5,896	7,102
Membership and Dues	740	800	800	930
Mileage	231	2,087	1,924	2,087
Office Supplies	3,804	3,750	4,496	3,750
Printing	49	-	-	-
Publishing	1,198	1,000	-	-
Subscriptions and Books	3,349	4,000	500	500
Training, Travel and Meetings	4,676	9,000	5,000	9,000
Utilities-Gas and Electric	4,018	4,100	4,100	5,300
Utilities-Telephone	2,933	3,300	4,000	4,300
Utilities-Water	-	-	-	-
Operating Expenditures Subtotal	67,989	76,332	65,702	77,465
Contracted Services				
Professional Services	83,890	80,000	55,000	80,000
Contracted Services Subtotal	83,890	80,000	55,000	80,000
TOTAL FINANCE EXPENDITURES	\$ 538,120	\$ 589,557	\$ 571,249	\$ 672,552

LAW ENFORCEMENT OVERVIEW

Department Function

To work together, in partnership with the City of Lemon Grove and the community, to protect life and property, prevent crime, provide animal control services, and resolve problems.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenditures	\$ 107,562	\$ 133,451	\$ 109,161	\$ 67,089
Contracted Services	7,427,277	7,694,275	7,697,275	8,054,398
Total Expenditures	\$ 7,534,839	\$ 7,827,726	\$ 7,806,436	\$ 8,121,487

ACCOUNT DETAIL FOR THE DEPARTMENT OF LAW ENFORCEMENT

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenditures				
800 MHZ Radio System	\$ 13,688	\$ 37,466	\$ 13,176	\$ 15,360
ARJIS	35,671	38,000	38,000	38,949
CAL ID	6,494	6,930	6,930	7,780
RCS Lease	48,955	48,955	48,955	-
Utilities-Water	2,451	2,100	2,100	5,000
Fuel-Animal Control Vehicle	303	-	-	-
Repairs & Maint-Animal Control	-	-	-	-
Operating Expenditures Subtotal	107,562	133,451	109,161	67,089
Contracted Services				
Contractual Services-Sheriff	7,106,943	7,363,000	7,363,000	7,701,521
Contractual Services-Animal Control	317,002	328,275	328,275	346,877
Contractual Services-Dead Animal Removal	3,332	3,000	6,000	6,000
Contracted Services Subtotal	7,427,277	7,694,275	7,697,275	8,054,398
TOTAL LAW ENFORCEMENT EXPENDITURES	\$ 7,534,839	\$ 7,827,726	\$ 7,806,436	\$ 8,121,487

FIRE DEPARTMENT OVERVIEW

Department Function

To compassionately provide, in partnership with the City of Lemon Grove and the community, an all-hazards response team with integrity and courage through innovative prevention, education and active intervention.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 5,268,146	\$ 5,487,412	\$ 5,565,570	\$ 5,748,526
Operating Expenditures	539,139	656,173	560,692	636,569
Contracted Services	313,157	358,000	345,119	370,645
Capital Expenditures	153,508	138,200	138,402	150,500
Total Expenditures	\$ 6,273,950	\$ 6,639,785	\$ 6,609,783	\$ 6,906,240

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 2,228,517	\$ 2,440,067	\$ 2,356,329	\$ 2,639,131
Scheduled Overtime	168,178	197,863	185,465	204,000
Unscheduled Overtime	836,802	650,000	800,000	670,000
Reimbursable Overtime	213,487	245,000	189,776	145,000
Quarterly JPA Reconciliation	477,952	475,000	500,000	523,000
Health Benefits	292,495	279,600	323,767	314,100
Health Benefits-Retirees	71,224	71,000	77,646	73,201
Uniform Allowance	24,750	18,000	11,250	19,000
Holiday Pay	36,403	81,171	47,000	62,411
Paramedic Recertification	69,328	71,532	72,000	77,767
Bilingual Pay	1,571	1,300	1,300	1,300
Education Award	15,162	15,652	15,652	16,120
Workers Compensation Insurance	48,156	80,102	62,000	76,095
Medicare & Social Security	46,750	53,963	49,511	53,469
Life Insurance	3,702	3,597	3,938	3,791
Long Term Disability	4,242	5,187	4,481	4,740
Retirement	729,138	797,378	864,512	864,401
Salaries & Benefits Subtotal	5,268,146	5,487,412	5,565,570	5,748,526
Operating Expenditures				
ALS Supplies	14,489	20,000	17,000	20,000
Communications Equipment	15,244	19,000	13,880	21,500
Fire Prevention Software	4,082	5,000	4,082	5,000
City Emergency Preparedness	1,317	3,500	2,431	2,000
Community Risk Reduction	967	1,000	1,000	1,000
Computer Maintenance	39,337	42,710	45,544	45,000
Copier Service	-	-	-	-
Departmental Expense	12,239	9,000	11,000	-
Fire Station Supplies	7,389	8,500	8,000	12,500
Fuel	26,480	43,000	29,000	43,000
Insurance-Liability	72,563	86,229	90,612	117,288
Insurance-Property	35,372	47,164	33,372	42,611
JPA Reconciliation Expenditures	2,122	4,000	1,500	4,000

FIRE DEPARTMENT OVERVIEW

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT - continued

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenditures - continued				
AFG Match	-	500	500	500
Medical Examinations	14,449	16,500	16,000	17,000
Membership and Dues	263	500	500	500
Emotional Support Animal	599	-	-	-
Office Supplies	397	500	500	1,000
Patient Care Reporting Pass Thru	5,576	7,500	7,500	8,500
Personal Protective Clothing	44,009	50,000	48,000	40,000
RCC Reimbursable	25,610	32,000	1,850	-
Repair and Maintenance-Equipment	11,213	5,000	4,900	5,000
Repair and Maintenance-Vehicles	56,589	75,000	60,000	65,000
Self-Contained Breathing Apparatus (SCBA)	26,077	60,000	60,000	40,000
Subscriptions and Books	58	500	500	500
Trauma Intervention Program (TIP)	4,144	5,000	4,145	5,000
Tools and Supplies	12,102	12,000	12,000	12,000
EMS Training	-	-	-	25,000
Training - Tuition Reimbursement	17,099	18,000	18,000	19,000
Training - HFTA	31,706	22,000	21,100	22,600
Training - AMR	1,520	1,800	1,596	1,800
Travel and Meetings	647	3,000	1,180	2,000
Uniforms	3,456	2,000	500	1,000
Utilities-Gas and Electric	32,096	31,770	25,000	31,770
Utilities-Telephone	5,636	7,000	6,300	7,000
Utilities-Water	5,691	5,000	4,700	5,000
Vehicle Supplies	1,601	3,500	1,500	3,500
Weed Abatement	7,000	8,000	7,000	9,000
Operating Expenditures Subtotal	539,139	656,173	560,692	636,569
Contracted Services				
Dispatch Services	280,993	310,000	309,500	335,000
Nurse Navigation	2,029	15,000	2,617	-
Hazmat Emergency Response	30,135	33,000	33,002	35,645
Contracted Services Subtotal	313,157	358,000	345,119	370,645
Capital Expenditures				
Capital Purchases	50,684	35,200	35,402	47,500
Fire Truck Lease/Purchase	102,824	103,000	103,000	103,000
Capital Expenditures Subtotal	153,508	138,200	138,402	150,500
TOTAL FIRE EXPENDITURES	\$ 6,273,950	\$ 6,639,785	\$ 6,609,783	\$ 6,906,240

COMMUNITY DEVELOPMENT OVERVIEW

Department Function

To protect the health, safety, and welfare of residents and visitors while enhancing the quality of life in Lemon Grove through professional planning, site and building review, and inspection services. To creating a sustainable, well-designed, and prosperous community with a business-friendly environment.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 405,628	\$ 405,926	\$ 454,172	\$ 588,222
Operating Expenditures	71,652	78,302	65,169	79,985
Contracted Services	305,626	475,000	425,000	425,000
Total Expenditures	\$ 782,906	\$ 959,228	\$ 944,341	\$ 1,093,207

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY DEVELOPMENT

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 261,597	\$ 275,265	\$ 267,271	\$ 345,426
Planning Commission Stipend	150	1,000	2,000	2,000
Overtime	615	1,300	2,000	2,000
Extra Help	24,535	8,000	49,392	76,395
Health Benefits	34,037	30,267	31,263	44,175
Health Benefits-Retirees	6,059	6,060	5,459	6,084
Workers Compensation Insurance	3,440	4,293	5,152	5,436
Medicare & Social Security	6,310	7,535	7,331	12,158
Life Insurance	328	292	331	359
Long Term Disability	600	819	563	877
Retirement	67,957	71,095	83,410	93,312
Salaries & Benefits Subtotal	405,628	405,926	454,172	588,222
Operating Expenditures				
Computer Maintenance	23,158	14,964	12,463	15,400
Copier Service	2,965	3,200	3,200	3,200
Fuel	1,770	2,000	500	2,000
Insurance-Liability	22,679	26,947	28,035	36,653
Insurance-Property	5,895	7,861	5,896	7,102
Membership and Dues	1,486	1,500	1,500	1,500
Mileage	-	300	150	100
Noticing	-	3,500	1,000	2,000
Office Supplies	3,578	3,000	3,000	3,000
Printing	-	250	-	250
Repair & Maintenance-Vehicles	1,522	500	500	500
Subscriptions and Books	-	350	350	350
Training, Travel and Meetings	990	6,000	1,500	-
Utilities-Gas and Electric	4,578	4,830	4,000	4,830
Utilities-Telephone	3,031	3,100	3,000	3,100
Utilities-Water	-	-	-	-
Operating Expenditures Subtotal	71,652	78,302	65,169	79,985
Contracted Services				
Plan Checks/Consultations	305,492	450,000	400,000	400,000
Professional Services	134	25,000	25,000	25,000
Contracted Services Subtotal	305,626	475,000	425,000	425,000
TOTAL DEVELOPMENT EXPENDITURES	\$ 782,906	\$ 959,228	\$ 944,341	\$ 1,093,207

PUBLIC WORKS DEPARTMENT

Division	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Administration	\$ 210,300	\$ 208,427	\$ 181,018	\$ 239,553
Engineering	347,818	325,986	294,121	344,754
Streets*	1,831,029	2,739,664	2,668,865	1,108,149
Parks	286,051	389,956	370,961	430,666
Facilities	536,426	559,673	591,772	680,074
Total Public Works	\$ 3,211,624	\$ 4,223,706	\$ 4,106,737	\$ 2,803,196

* FY2025-26 Budget amount included one-time use of \$1.63 million from General Fund FY2023-24 surplus to fund four (4) storm drain projects



PUBLIC WORKS - ADMINISTRATION OVERVIEW

Division Function

To keep the integrity of the Lemon Grove community through the professional administration, planning, and maintenance of the City's infrastructure, including streets, sewers, street and traffic signs, parks, medians, and storm drains. To engage community involvement in improving the quality of life through engineering, constructing, and maintaining the City's infrastructure in an efficient and effective manner.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 159,808	\$ 147,837	\$ 128,293	\$ 175,571
Operating Expenditures	48,044	52,590	47,725	55,982
Contracted Services	2,448	8,000	5,000	8,000
Total Expenditures	\$ 210,300	\$ 208,427	\$ 181,018	\$ 239,553

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - ADMINISTRATION

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 79,214	\$ 110,113	\$ 89,894	\$ 133,114
Overtime	684	800	1,200	1,200
Part time Salaries	49,210	-	-	-
Health Benefits	4,975	5,643	4,800	5,643
Bilingual Pay	75	267	150	-
Workers Compensation Insurance	2,293	2,862	3,434	3,624
Medicare & Social Security	1,253	1,636	1,412	1,969
Life Insurance	84	97	86	97
Long Term Disability	201	271	146	235
Retirement	21,819	26,148	27,171	29,689
Salaries & Benefits Subtotal	159,808	147,837	128,293	175,571
Operating Expenditures				
Advertising & Marketing	3,674	2,000	3,674	3,000
Computer Maintenance	13,527	10,545	10,276	10,800
Copier Service	2,228	2,260	2,500	2,260
Damages - Cost Recovery	-	-	-	-
Insurance-Liability	4,569	5,390	5,607	7,331
Insurance-Property	2,358	3,145	2,359	2,841
Marketing Supplies	114	3,000	500	1,000
Membership and Dues	479	1,250	979	1,250
Mileage	1,327	2,500	1,280	2,500
Office Supplies	2,655	2,500	2,000	2,500
Software (Minor)	3,860	5,000	5,000	5,000
Protective Clothing	1,153	1,000	750	2,000
Repair & Maintenance-Equipment	-	-	100	1,000
Training, Travel and Meetings	8,148	9,500	9,500	10,000
Utilities-Gas and Electric	2,577	3,000	1,400	3,000
Utilities-Telephone	1,375	1,500	1,800	1,500
Utilities-Water	-	-	-	-
Operating Expenditures Subtotal	48,044	52,590	47,725	55,982
Contracted Services				
Professional Services	2,448	8,000	5,000	8,000
Contracted Services Subtotal	2,448	8,000	5,000	8,000
TOTAL PW ADMIN EXPENDITURES	\$ 210,300	\$ 208,427	\$ 181,018	\$ 239,553

PUBLIC WORKS - ENGINEERING OVERVIEW

Division Function

To protect the environmental and technical interest of residents and visitors in the Lemon Grove community through professional review and inspection of grading and improvement plans, including hydrology, water quality, and soils for private development projects.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 77,819	\$ 97,259	\$ 98,083	\$ 112,025
Operating Expenditures	72,756	78,227	72,038	82,229
Contracted Services	197,243	150,500	124,000	150,500
Total Expenditures	\$ 347,818	\$ 325,986	\$ 294,121	\$ 344,754

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - ENGINEERING

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 51,296	\$ 58,833	\$ 58,596	\$ 62,446
Overtime	61	250	290	500
Extra Help	-	8,000	8,000	16,000
Health Benefits	8,341	9,224	9,172	9,636
Health Benefits- Retirees	1,224	1,230	919	1,268
Workers Compensation Insurance	2,293	2,862	3,434	3,624
Medicare & Social Security	695	1,469	812	2,136
Life Insurance	57	56	59	56
Long Term Disability	114	156	131	135
Retirement	13,738	15,179	16,670	16,224
Salaries & Benefits Subtotal	77,819	97,259	98,083	112,025
Operating Expenditures				
Computer Maintenance	11,186	8,842	5,374	9,250
Copier Service	2,817	3,000	2,600	3,000
Fuel	467	1,000	600	1,000
Insurance- Liability	11,318	13,474	14,018	18,327
Insurance- Property	5,895	7,861	5,896	7,102
Membership and Dues	-	100	100	100
Mileage	-	100	100	100
Office Supplies	2,076	1,500	1,000	1,000
Training, Travel and Meetings	-	250	250	250
Printing	-	-	-	-
Protective Clothing	-	500	500	500
Repair and Maintenance- Vehicles	1,690	2,000	2,000	2,000
Tools and Supplies	837	700	700	700
Utilities- Traffic Signal	34,209	36,400	36,400	36,400
Utilities- Telephone	2,261	2,500	2,500	2,500
Utilities- Water	-	-	-	-
Operating Expenditures Subtotal	72,756	78,227	72,038	82,229
Contracted Services				
Development Support	628	5,000	4,000	5,000
Professional Services	196,615	145,500	120,000	145,500
Sidewalk Master Plan	-	-	-	-
Contracted Services Subtotal	197,243	150,500	124,000	150,500
TOTAL ENGINEERING EXPENDITURES	\$ 347,818	\$ 325,986	\$ 294,121	\$ 344,754

PUBLIC WORKS - STREETS OVERVIEW

Division Function

To maintain the reliability of the Lemon Grove roadways and alleys, sidewalks, storm drain structures, street signs, street lights, and other street related services.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 176,125	\$ 238,509	\$ 248,036	\$ 244,943
Operating Expenditures	960,176	353,655	328,974	342,729
Contracted Services	155,000	167,500	142,322	170,477
Capital Expenditures	539,728	1,980,000	1,949,533	350,000
Total Expenditures	\$ 1,831,029	\$ 2,739,664	\$ 2,668,865	\$ 1,108,149

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - STREETS

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 102,927	\$ 130,728	\$ 127,622	\$ 126,714
Overtime	10,153	23,500	36,656	36,500
Health Benefits	17,849	27,882	22,935	19,710
Health Benefits - Retirees	459	460	413	456
Bilingual Pay	55	196	207	196
Certification Pay	66	270	392	450
Workers Compensation Insurance	5,733	7,155	8,586	9,059
Medicare & Social Security	1,680	2,244	2,477	2,376
Life Insurance	196	248	269	219
Long Term Disability	309	697	292	533
Retirement	36,698	45,129	48,187	48,730
Salaries & Benefits Subtotal	176,125	238,509	248,036	244,943
Operating Expenditures				
Computer Maintenance	3,284	15,470	18,505	16,350
Cost Recovery	-	25,000	-	-
Equipment Rental	15,297	12,000	15,900	16,000
Fuel	16,778	12,000	12,200	14,000
Graffiti Cleanup Supplies	1,080	1,600	600	1,000
Herbicides/Pesticides	226	500	2,770	5,000
Insurance-Liability	11,256	13,474	14,018	18,327
Insurance-Property	5,895	7,861	5,896	7,102
Membership and Dues	-	700	700	700
Office Supplies	214	250	500	250
Pavement Markings	-	1,000	500	-
Permit Expenses	-	7,000	500	7,000
Protective Clothing	7,909	7,000	9,000	10,000
Repair and Maintenance-Equipment	25,960	25,000	25,000	25,000
Repair and Maintenance-Sidewalk	-	10,000	10,000	10,000
ADA Ramp Replacement	-	32,000	32,000	32,000
Repair and Maintenance-Storm Drain	32,151	40,000	39,000	40,000
Special Storm Drain Amber	-	-	-	-
Special Storm Drain Maint	663,403	-	-	-
Special Storm Drain Davidson	-	-	-	-
Repair and Maintenance-Vehicles	22,806	22,000	30,000	25,000
Tools and Supplies	72,213	35,000	30,000	35,000

PUBLIC WORKS - STREETS OVERVIEW

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - STREETS - continued

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenditures - continued				
Training, Travel and Meetings	6,446	15,000	22,164	10,000
Utilities-Gas and Electric	27	1,800	500	1,000
Utilities-Telephone	6,712	7,000	6,621	7,000
Utilities-Water	68,519	62,000	52,600	62,000
Operating Expenditures Subtotal	960,176	353,655	328,974	342,729
Contracted Services				
Contractual Services	124,695	130,200	109,322	130,477
Street Sweeping	30,305	37,300	33,000	40,000
Contracted Services Subtotal	155,000	167,500	142,322	170,477
Capital Expenditures				
LG Realignment	-	-	-	-
St Improvements	539,728	350,000	350,000	350,000
Davidson Ave Storm Drain Improvements	-	450,000	260,000	-
Haven Drive Storm Drain Improvements	-	450,000	51,000	-
Westview Pl. Storm Drain Improvements	-	450,000	273,533	-
Zemco Drive Storm Drain Improvements	-	280,000	100,000	-
College Place Storm Drain Improvements	-	-	915,000	-
Capital Expenditures Subtotal	539,728	1,980,000	1,949,533	350,000
TOTAL STREETS EXPENDITURES	\$ 1,831,029	\$ 2,739,664	\$ 2,668,865	\$ 1,108,149

PUBLIC WORKS - PARKS OVERVIEW

Division Function

To provide constituents a better outdoor leisure activities. To help improve the communities outdoor environment by maintaining and improving the green spaces, hardscapes, and playgrounds, for the City of Lemon Grove's City Parks.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 3,321	\$ 62,156	\$ 60,418	\$ 68,936
Operating Expenditures	108,952	122,800	112,205	127,300
Contracted Services	173,778	195,000	188,338	222,430
Capital Expenditures	-	10,000	10,000	12,000
Total Expenditures	\$ 286,051	\$ 389,956	\$ 370,961	\$ 430,666

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - PARKS

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Overtime	\$ 1,012	\$ 59,000	\$ 57,520	\$ 65,680
Health Benefits-Retirees	2,295	2,300	2,068	2,304
Medicare & Social Security	14	856	830	952
Salaries & Benefits Subtotal	3,321	62,156	60,418	68,936
Operating Expenditures				
Lighting Maintenance	330	8,000	2,000	8,000
Maintenance-Supplies	26,424	25,000	25,000	25,000
Utilities-Gas and Electric	5,928	7,800	4,026	7,800
Utilities-Telephone	1,283	2,000	1,179	1,500
Utilities-Water	74,987	80,000	80,000	85,000
Operating Expenditures Subtotal	108,952	122,800	112,205	127,300
Contracted Services				
Contractual Services	145,775	160,000	168,338	187,430
Tree Maintenance	28,003	35,000	20,000	35,000
Contracted Services Subtotal	173,778	195,000	188,338	222,430
Capital Expenditures				
Park Improvements	-	10,000	10,000	12,000
Capital Expenditures Subtotal	-	10,000	10,000	12,000
TOTAL PARKS EXPENDITURES	\$ 286,051	\$ 389,956	\$ 370,961	\$ 430,666

PUBLIC WORKS - FACILITIES OVERVIEW

Division Function

To provide maintenance to all City facilities. To prolong the life expectancy of buildings and fixtures through regular maintenance and repair.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits	\$ 289,376	\$ 350,036	\$ 318,749	\$ 383,892
Operating Expenditures	74,960	81,437	91,375	94,550
Contracted Services	122,181	128,200	181,648	201,632
Capital Expenditures	49,909	-	-	-
Total Expenditures	\$ 536,426	\$ 559,673	\$ 591,772	\$ 680,074

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - FACILITIES

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Salaries & Benefits				
Salaries	\$ 156,917	\$ 208,464	\$ 172,207	\$ 226,859
Overtime	28,762	5,000	16,605	16,000
Health Benefits	32,819	47,280	33,165	43,080
Health Benefits-Retirees	3,366	3,370	3,030	3,474
Bilingual Pay	293	1,041	949	1,040
Workers Compensation Insurance	5,733	7,155	8,586	9,059
Medicare & Social Security	2,669	3,114	2,690	3,539
Life Insurance	314	350	295	350
Long Term Disability	465	983	373	853
Retirement	58,038	73,279	80,849	79,638
Salaries & Benefits Subtotal	289,376	350,036	318,749	383,892
Operating Expenditures				
Computer Maintenance	1,711	6,630	9,053	7,000
Equipment Rental	818	1,500	4,000	1,500
Fuel	3,866	5,400	4,233	6,000
Insurance-Liability	11,277	13,474	14,018	18,327
Insurance-Property	7,074	9,433	7,075	8,523
Maintenance-Services	-	-	(943)	-
Maintenance-Supplies	-	-	500	-
Office Supplies	198	200	200	200
Permit Expense	1,281	1,500	1,315	1,700
Protective Clothing	2,176	2,300	2,064	2,300
Repair and Maintenance	-	-	-	-
Repair and Maintenance-Equipment	1,342	500	1,220	1,500
Repair and Maintenance - Vehicle	8,857	10,000	13,000	5,000
Tools and Supplies	20,655	15,000	15,500	17,000
Training, Travel and Meetings	-	1,000	1,640	4,000
Utilities-Gas and Electric	7,982	7,000	7,000	9,000
Utilities-Telephone	3,777	4,500	4,000	4,500
Utilities-Water	3,946	3,000	7,500	8,000
Operating Expenditures Subtotal	74,960	81,437	91,375	94,550

PUBLIC WORKS - FACILITIES OVERVIEW

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - FACILITIES - continued

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Contracted Services				
Contractual Services	122,181	128,200	181,648	201,632
Contracted Services Subtotal	122,181	128,200	181,648	201,632
Capital Expenditures				
Fire Station Drainage	43,170	-	-	-
Park Improvements	6,739	-	-	-
Capital Expenditures Subtotal	49,909	-	-	-
TOTAL FACILITIES EXPENDITURES	\$ 536,426	\$ 559,673	\$ 591,772	\$ 680,074

NON-DEPARTMENTAL OVERVIEW

Function

To identify activities and programs for the operation and general benefit of the City of Lemon Grove that is not otherwise associated to a particular department.

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenditures	\$ 1,120,151	\$ 513,500	\$ 63,500	\$ 115,000
Contracted Expenses	-	50,000	-	100,000
Capital Expenditures	-	10,000	-	10,000
Total Expenditures	\$ 1,120,151	\$ 573,500	\$ 63,500	\$ 225,000

ACCOUNT DETAIL FOR NON-DEPARTMENTAL

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenditures				
General Election	\$ 61,590	\$ -	\$ -	\$ 105,000
Furniture & Equipment	-	13,500	13,500	10,000
Misc. Expenditures	187	-	-	-
City Hall / Sheriff Station Rebuild Project	1,058,374	500,000	50,000	-
Operating Expenditures Subtotal	1,120,151	513,500	63,500	115,000
Contracted Services				
Professional Services	-	50,000	-	100,000
Contracted Services Subtotal	-	50,000	-	100,000
Capital Expenditures				
Equip Replacement - IT	-	10,000	-	10,000
Capital Expenditures Subtotal	-	10,000	-	10,000
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 1,120,151	\$ 573,500	\$ 63,500	\$ 225,000

GENERAL RESERVE

FUND 06

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 5,352,873	\$ 5,609,664	\$ 6,237,935	\$ 7,875,280
REVENUES				
Other Revenues	550,000	550,000	550,000	550,000
Interest Earnings	313,604	140,000	140,000	140,000
Market Value - Gain/(Loss)	25,710	-	-	-
TOTAL REVENUES	889,314	690,000	690,000	690,000
EXPENDITURES				
General Expenditures	4,252	4,000	4,000	4,000
PARS Uasge	-	-	-	-
TOTALEXPENDITURES	4,252	4,000	4,000	4,000
REVENUES OVER (UNDER) EXPENSES	885,062	686,000	686,000	686,000
TRANSFERS IN (OUT)				
Transfers In from General Fund	-	1,641,345	1,641,345	-
Transfers Out to General Fund	-	(690,000)	(690,000)	(690,000)
TOTAL TRANSFERS IN (OUT)	-	951,345	951,345	(690,000)
ENDING FUND BALANCE, Before Restricted	\$ 6,237,935	\$ 7,247,009	\$ 7,875,280	\$ 7,871,280
Restricted Fund Balance				
115 Trust for Pension Obligations	629,435	608,000	705,514	1,579,604
115 Trust for Pension Obligations - 25% from FY23-24 General Fund Surplus		820,673	820,673	
Total 115 Trust for Pension Obligations	629,435	1,428,673	1,526,187	1,579,604
ENDING FUND BALANCE, After Restricted	\$ 5,608,500	\$ 5,818,336	\$ 6,349,093	\$ 6,291,676

IN LIEU FEES

FUND 24

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 647,096	\$ 681,699	\$ 681,699	\$ 706,699
REVENUES				
Interest Earnings	31,062	22,500	25,000	25,000
Market Value - Gain/(Loss)	3,541	-	-	-
TOTAL REVENUES	34,603	22,500	25,000	25,000
EXPENDITURES				
7065 Broadway Ave	-	-	-	23,000
6970 San Miguel AT&T	-	-	-	44,000
TOTAL REVENUES	-	-	-	67,000
REVENUES OVER (UNDER) EXPENDITURES	34,603	22,500	25,000	(42,000)
ENDING FUND BALANCE	\$ 681,699	\$ 704,199	\$ 706,699	\$ 664,699

AMERICAN RESCUE PLAN ACT (ARPA)

FUND 28

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 5,858,095	\$ 2,214,841	\$ 2,214,841	\$ 661,191
REVENUES				
Grant Revenue	-	-	-	-
Interest Earnings	204,566	20,000	48,000	10,000
Market Value - Gain/(Loss)	24,647	-	-	-
TOTAL REVENUES	229,213	20,000	48,000	10,000
EXPENDITURES				
ARPA - Auth Project Expenses	1,951,752	-	230,870	-
Economic Development - Digital Gift Cards	5,850	-	6,365	-
ARPA - Infrastructure Expense	1,914,865	1,364,415	1,364,415	-
Homeless Services	-	250,000	-	250,000
TOTAL EXPENDITURES	3,872,467	1,614,415	1,601,650	250,000
REVENUES OVER (UNDER) EXPENDITURES	(3,643,254)	(1,594,415)	(1,553,650)	(240,000)
ENDING FUND BALANCE	\$ 2,214,841	\$ 620,426	\$ 661,191	\$ 421,191

NOTE: For budgeting presentation purpose, the unearned revenue is included in the Fund Balance to show the available funds. But for accounting purposes, the revenue is recognized in the year the eligible expenditures were incurred. This presentation deviated from the ACFR.

MEASURE T
FUND 37

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 447,600
REVENUES				
Sales Tax - Measure T	-	5,900,000	5,288,000	5,900,000
Interest Earnings	-	10,000	20,000	10,000
TOTAL REVENUES	<u>-</u>	<u>5,910,000</u>	<u>5,308,000</u>	<u>5,910,000</u>
	-	-	-	-
EXPENDITURES				
Special Projects				
Day Camp-Homeless Youths	-	20,000	20,000	30,000
Bulk-Item Waste Collection Events	-	15,000	9,198	15,000
Sage Project (SDSU) for Broadway Corridor	-	-	-	20,000
Special Projects Subtotal	<u>-</u>	<u>35,000</u>	<u>29,198</u>	<u>65,000</u>
Contracted Services				
Professional Services	-	5,000	-	55,000
COPPS	-	557,000	557,000	780,702
Yiftee Gift Card Program	-	150,000	150,000	-
Contracted Services Subtotal	<u>-</u>	<u>712,000</u>	<u>707,000</u>	<u>835,702</u>
Capital Purchases				
Fire Truck Payment Plan - 3 year	-	-	-	500,000
Fire Inspection Vehicle	-	-	-	50,000
PW Vehicles/Equipment	-	200,000	199,202	199,000
PW Equipment	-	125,000	125,000	225,000
Capital Purchase Subtotal	<u>-</u>	<u>325,000</u>	<u>324,202</u>	<u>974,000</u>
Capital Improvement Projects				
Storm Drains	-	750,000	750,000	450,000
Massachusetts Ave. Storm Drain	-	-	-	200,000
City Sidewalks Improvements	-	750,000	750,000	500,000
Street Pavement (0-50 PCI)	-	2,000,000	2,000,000	1,200,000
Traffic Signal Improvements	-	398,000	-	100,000
Berry Street Park Enhancements	-	-	-	550,000
Madera Street Traffic Improvement (Design)	-	200,000	200,000	200,000
Misc Facility Improvements	-	-	-	200,000
Recreation Center Rehab	-	-	-	200,000
Recreation Center Bathroom Rehab	-	100,000	100,000	50,000
Capital Improvement Projects Subtotal	<u>-</u>	<u>4,198,000</u>	<u>3,800,000</u>	<u>3,650,000</u>
TOTAL EXPENDITURES	<u>-</u>	<u>5,270,000</u>	<u>4,860,400</u>	<u>5,524,702</u>
REVENUES OVER (UNDER) EXPENDITURES	-	640,000	447,600	385,298
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 640,000</u>	<u>\$ 447,600</u>	<u>\$ 832,898</u>



GOVERNMENTAL FUNDS

Special Revenue Funds

Fund No.	Fund Name
02	Gas Tax
05	Parkland Dedication Ordinance
07	Supplemental Law Enforcement Services
08	Sundry Grants
09	Community Development Block Grant (CDBG)
10	Transportation Development Act (TDA)
11 & 12	Roadway Lighting District
14	TransNet
21	Integrated Waste Reduction
22	Wildflower Assessment District
23	Serious Traffic Offender Program (STOP)
26	Storm Water Program
30	Public Education and Governmental Access (PEG)
35	Opioid Settlements

GAS TAX FUND: HIGHWAY USER TAX

FUND 02

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 1,188,235	\$ 1,422,110	\$ 1,422,110	\$ 758,361
REVENUES				
Interest Earnings	96,437	70,000	70,000	70,000
Highway Users Tax Section 2103	262,971	258,177	269,894	275,334
Highway Users Tax Section 2105	171,446	178,188	180,957	184,111
Highway Users Tax Section 2106	117,834	119,278	121,001	123,063
Highway Users Tax Section 2107	227,435	242,947	241,850	246,199
Highway Users Tax Section 2107.5	6,000	6,000	6,000	6,000
RMRA/SB 1	752,306	746,635	745,355	790,212
Market Value - Gain/(Loss)	9,887	-	-	-
TOTAL REVENUES	1,644,316	1,621,225	1,635,057	1,694,919
EXPENDITURES				
Salaries & Benefits				
Salaries	326,349	395,854	323,755	438,811
Overtime	19,135	13,000	19,888	13,000
Health Benefits	48,738	59,355	52,600	56,703
Health Benefits-Retirees	12,209	12,210	12,209	12,210
Deferred Compensation	253	241	241	241
Bilingual Pay	110	391	98	325
Workers Compensation Insurance	4,586	5,724	4,587	7,248
Medicare & Social Security	5,167	5,957	5,248	6,582
Life Insurance	522	593	507	581
Long Term Disability	847	1,567	837	1,370
Retirement	108,454	130,266	108,093	142,252
Salaries & Benefits Subtotal	526,504	625,158	528,063	680,223
Operating Expenditures				
Computer Maintenance	5,460	4,304	5,381	4,661
Insurance - Property	4,716	6,289	4,717	5,682
Mileage	529	660	627	780
Utilities - Telephone	183	219	218	235
Street Preventative Maintenance	84,841	100,000	92,800	100,000
Operating Expenditures Subtotal	95,729	111,472	103,743	111,358
Contracted Services				
Professional Services	100,112	125,000	123,000	125,000
Contracted Services Subtotal	100,112	125,000	123,000	125,000
Capital Expenditures				
Storm Drain Rehab	176,733	810,000	810,000	450,000
Street Rehab	581,363	717,000	804,000	552,000
Capital Expenditures Subtotal	758,096	1,527,000	1,614,000	1,002,000
TOTAL EXPENDITURES	1,480,441	2,388,630	2,368,806	1,918,581
REVENUES OVER (UNDER) EXPENDITURES	163,875	(767,405)	(733,749)	(223,662)
TRANSFERS IN (OUT)				
Transfers In from Sanitation Operations	100,000	100,000	100,000	100,000
Transfers Out to General Fund	(30,000)	(30,000)	(30,000)	(30,000)
TOTAL TRANSFERS IN (OUT)	70,000	70,000	70,000	70,000
ENDING FUND BALANCE, Before Restrirted	\$ 1,422,110	\$ 724,705	\$ 758,361	\$ 604,699
Restrictd Fund Balance				
115 Trust for Pension Obligations	19,230	19,230	-	-
ENDING FUND BALANCE, After Restricted	\$ 1,402,880	\$ 705,475	\$ 758,361	\$ 604,699

PARK LAND DEDICATION ORDINANCE

FUND 05

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 145,786	\$ 160,948	\$ 160,948	\$ 157,948
REVENUES				
Development Fees	12,742	4,500	14,000	4,500
Interest Earnings	8,170	7,000	8,000	7,000
Market Value - Gain/(Loss)	976	-	-	-
TOTAL REVENUES	21,888	11,500	22,000	11,500
EXPENDITURES				
Capital Expenses				
Park Improvements	6,726	25,000	25,000	25,000
Berry St Park Walking Path Repair	-	-	-	-
Park Bathrooms	-	-	-	-
Capital Expenses Subtotal	6,726	25,000	25,000	25,000
TOTAL EXPENDITURES	6,726	25,000	25,000	25,000
REVENUES OVER (UNDER) EXPENDITURES	15,162	(13,500)	(3,000)	(13,500)
ENDING FUND BALANCE	\$ 160,948	\$ 147,448	\$ 157,948	\$ 144,448

SUPPLEMENTAL LAW ENFORCEMENT SERVICES

FUND 07

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 66,692	\$ 101,355	\$ 101,355	\$ 146,018
REVENUE				
Supplemental Law Enforcement Services	194,663	160,000	204,663	180,000
Total Revenue	<u>194,663</u>	<u>160,000</u>	<u>204,663</u>	<u>180,000</u>
EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	194,663	160,000	204,663	180,000
TRANSFERS IN (OUT)				
Transfers Out to General Fund	(160,000)	(160,000)	(160,000)	(160,000)
TOTAL TRANSFERS IN (OUT)	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>
ENDING FUND BALANCE	<u>\$ 101,355</u>	<u>\$ 101,355</u>	<u>\$ 146,018</u>	<u>\$ 166,018</u>

SUNDRY GRANTS

FUND 08

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (308,269)	\$ (429,986)	\$ (429,986)	\$ 304,282
REVENUES				
Misc Revenue	19,175	8,000	9,111	13,550
Beverage Container Recycling	14,348	7,215	7,295	7,250
SB2 Planning Grants Program	-	-	-	-
Local Early Action Planning (LEAP)	103,484	46,516	46,516	330,000
Prop 68 - Per Capita Program	194,216	-	194,216	-
Assistance to Firefighters Grants	-	-	-	-
Grand Rev - SHSGP 20	-	-	-	-
Grand Rev - SHSGP 21	-	-	-	-
Grant Rev - SHSGP 22	16,729	-	-	-
Grant Revenue - SHSGP 24	-	-	-	10,462
Grant Revenue-UASI 22	3,216	-	2,242	-
Grant Revenue-UASI 23	3,554	-	-	-
Grant Revenue - UASI 24	-	-	-	13,259
CNRA Connect Main St. Phase 3	213,216	1,207,014	1,257,539	-
ATP Connect Main St. Ph 2 & 3	-	300,000	-	300,000
ATP Connect Main St. Ph 4 - 6	-	500,000	-	500,000
Caltrans Transportation Planning	-	-	-	-
Local Assistance Grant - Park Bathrooms	-	400,000	-	400,000
TOTAL REVENUES	567,938	2,468,745	1,516,919	1,574,521
EXPENDITURES				
Dept of Justice JAG	8,723	8,000	7,254	13,550
Beverage Container Recycling	7,129	7,216	2,560	11,785
SB2 Planning Grants Program	-	-	-	-
Local Early Action Planning	-	-	46,516	330,000
Prop 68 - Per Capita Program	-	-	-	-
SB1383-Local Assistance FY22	-	-	-	-
SB1383-Local Assistance FY23	5,730	72,593	6,508	39,843
SHSGP Expenditures 20	-	-	-	-
SHSGP Expenditures 21	-	-	-	-
SHSGP Expenditures 22	16,729	-	16,729	-
SHSGP Expenditures 24	-	-	-	10,462
UASI Expenditures 21	-	-	-	-
UASI Expenditures 22	-	-	-	-
UASI Expenditures 23	2,400	-	-	-
UASI Expenditures 24	-	-	-	13,259
CNRA Connect Main St Ph 3	648,944	-	703,084	-
ATP Connect Main St Ph 2 & 3 Exp	-	300,000	-	300,000
ATP Connect Main St Ph 4 - 6 Exp	-	500,000	-	500,000
Caltrans Transportation Planning	-	-	-	-
Local Assistance Grant - Park Bathrooms	-	400,000	-	400,000
AFG Capital Purchase	-	-	-	-
TOTAL EXPENDITURES	689,655	1,287,809	782,651	1,618,899
REVENUES OVER (UNDER) EXPENDITURES	(121,717)	1,180,936	734,268	(44,378)
ENDING FUND BALANCE	\$ (429,986)	\$ 750,950	\$ 304,282	\$ 259,904

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND 09

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (63,994)	\$ (48,848)	\$ (48,848)	\$ 66,852
REVENUES				
CDBG Funds	136,786	245,372	121,150	369,724
CDBG-CV Funds	-	-	-	-
TOTAL REVENUES	136,786	245,372	121,150	369,724
EXPENDITURES				
Crane St. Rehab CBDG FY21-22	-	-	-	-
Buena Vista Rehab CBDG FY22-23	-	-	-	-
Nida St Rehab CBDG FY23-24	121,640	-	-	-
Lincoln St Rehab CBDG FY24-25	-	121,889	1,200	120,689
North Ave CBDG FY25-26	-	123,483	4,250	119,233
Acacia St Rehab FY26-27	-	-	-	124,352
TOTAL EXPENDITURES	121,640	245,372	5,450	364,274
REVENUES OVER (UNDER) EXPENDITURES	15,146	-	115,700	5,450
ENDING FUND BALANCE	\$ (48,848)	\$ (48,848)	\$ 66,852	\$ 72,302

TRANSPORTATION DEVELOPMENT ACT (TDA)

FUND 10

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (57,523)	\$ (62,607)	\$ (62,607)	\$ (70,607)
REVENUES				
TDA Revenue	101,561	128,420	115,176	160,000
TOTAL REVENUES	101,561	128,420	115,176	160,000
EXPENDITURES				
Salaries & Benefits				
Salaries	11,235	16,082	13,889	18,738
Overtime	83	50	173	100
Health Benefits	896	1,192	1,029	1,526
Health Benefits-Retirees	643	700	643	700
Bilingual Pay	9	33	17	33
Medicare & Social Security	179	237	221	272
Life Insurance	12	16	13	16
Long Term Disability	25	44	26	38
Retirement	3,276	3,946	3,950	4,430
Salaries & Benefits Subtotal	16,358	22,300	19,961	25,853
Operating Expenditures				
Mileage	59	78	78	78
Repair & Maint. Bus Shelters	29,801	40,000	37,100	60,000
Trolley Corridor Landscaping	52,389	58,000	58,000	50,000
Utilities - Telephone	38	42	37	50
Operating Expenditures Subtotal	82,287	98,120	95,215	110,128
TOTAL EXPENDITURES	98,645	120,420	115,176	135,981
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,916	\$ 8,000	\$ -	\$ 24,019
TRANSFERS IN (OUT)				
Transfers Out to General Fund	(8,000)	(8,000)	(8,000)	(8,000)
TOTAL TRANSFERS IN (OUT)	(8,000)	(8,000)	(8,000)	(8,000)
ENDING FUND BALANCE	\$ (62,607)	\$ (62,607)	\$ (70,607)	\$ (54,588)

LEMON GROVE ROADWAY LIGHTING DISTRICT: GENERAL BENEFIT

FUND 11

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 369,312	\$ 377,176	\$ 377,176	\$ 330,639
REVENUES				
Interest Earnings	22,667	17,500	17,500	17,500
General Lighting Assessment	307,380	305,000	309,095	310,000
Market Value - Gain/(Loss)	2,451	-	-	-
TOTAL REVENUES	332,498	322,500	326,595	327,500
EXPENDITURES				
Salaries & Benefits				
Salaries	20,317	25,241	22,911	29,208
Overtime	32	-	50	120
Health Benefits	2,345	3,144	2,822	3,556
Health Benefits-Retirees	398	400	350	400
Deferred Comp	63	65	32	45
Bilingual Pay	2	7	5	7
Medicare & Social Security	309	370	350	425
Life Insurance	25	31	25	27
Long Term Disability	41	61	44	55
Retirement	5,680	6,498	6,608	7,420
Salaries & Benefits Subtotal	29,212	35,817	33,197	41,263
Operating Expenditures				
Mileage	88	120	120	120
Repair & Maintenance-St Lights	109,784	20,000	87,000	40,000
Utilities-Telephone	28	40	29	40
Utilities-Street Lights	99,732	90,000	88,386	110,000
Operating Expenditures Subtotal	209,632	110,160	175,535	150,160
Contracted Services				
Professional Services	6,390	60,000	10,000	87,500
Contracted Services Subtotal	6,390	60,000	10,000	87,500
Capital Expenditures				
Broadway Downtown Business District	-	75,000	75,000	-
Capital Expenditures Subtotal	-	75,000	75,000	-
TOTAL EXPENDITURES	245,234	280,977	293,732	278,923
REVENUES OVER (UNDER) EXPENDITURES	87,264	41,523	32,863	48,577
TRANSFERS IN (OUT)				
Transfers Out to Lighting Zone A	(70,000)	(70,000)	(70,000)	(70,000)
Transfers Out to General Fund	(9,400)	(9,400)	(9,400)	(9,400)
TOTAL TRANSFERS IN (OUT)	(79,400)	(79,400)	(79,400)	(79,400)
ENDING FUND BALANCE, Before Restricted	\$ 377,176	\$ 339,299	\$ 330,639	\$ 299,816
Restriced Fund Balance				
Reserve for Street Lighting Improvements	30,575	30,575	30,575	30,575
115 Trust for Pension Obligations	1,103	1,103	-	-
ENDING FUND BALANCE, After Restricted	\$ 345,498	\$ 307,621	\$ 300,064	\$ 269,241

LEMON GROVE ROADWAY LIGHTING DISTRICT: LOCAL BENEFIT

FUND 12

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (6,935)	\$ 13,984	\$ 13,984	\$ 22,028
REVENUES				
Interest Earnings	1,496	150	1,000	1,000
Local Benefit Lighting Assessment	128,105	132,268	128,000	132,236
Market Value - Gain/(Loss)	137	-	-	-
TOTAL REVENUES	129,738	132,418	129,000	133,236
EXPENDITURES				
Salaries & Benefits				
Salaries	20,317	25,241	25,202	29,048
Overtime	32	-	86	100
Health Benefits	2,345	3,144	2,904	3,556
Health Benefits-Retirees	1,591	1,592	1,592	1,720
Deferred Comp	63	61	50	50
Bilingual Pay	2	7	5	5
Medicare & Social Security	308	370	350	425
Life Insurance	25	31	30	30
Long Term Disability	41	61	45	55
Retirement	5,681	6,498	6,606	7,420
Salaries & Benefits Subtotal	30,405	37,005	36,870	42,409
Operating Expenditures				
Mileage	88	120	120	120
Repair and Maintenance-Street Lights	1,301	12,500	10,500	10,000
Utilities-Telephone	28	20	39	40
Utilities-Street Lights	110,061	120,000	120,000	122,000
Operating Expenditures Subtotal	111,478	132,640	130,659	132,160
Contracted Services				
Professional Services	32,036	25,000	18,527	20,000
Contracted Services Subtotal	32,036	25,000	18,527	20,000
TOTAL EXPENDITURES	173,919	194,645	186,056	194,569
REVENUES OVER (UNDER) EXPENDITURES	(44,181)	(62,227)	(57,056)	(61,333)
TRANSFERS IN (OUT)				
Transfers In from Lighting Zone B	70,000	70,000	70,000	70,000
Transfers Out to General Fund	(4,900)	(4,900)	(4,900)	(4,900)
TOTAL TRANSFERS IN (OUT)	65,100	65,100	65,100	65,100
ENDING FUND BALANCE, Before Restricted	\$ 13,984	\$ 16,857	\$ 22,028	\$ 25,795
Restricted Fund Balance				
115 Trust for Pension Obligations	1,181	1,181	-	-
ENDING FUND BALANCE, After Restricted	\$ 12,803	\$ 15,676	\$ 22,028	\$ 25,795

TRANSNET: STREET CONSTRUCTION

FUND 14

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (159,025)	\$ 976,441	\$ 976,441	\$ 106,496
REVENUES				
Interest Earnings	190	-	8,000	4,000
Miscellaneous Revenue & SGIP Grants	-	264,033	-	1,268,067
Revenue-Transnet	3,453,915	1,792,981	1,792,000	1,061,000
Market Value - Gain/(Loss)	-	-	-	-
TOTAL REVENUES	3,454,105	2,057,014	1,800,000	2,333,067
EXPENDITURES				
Salaries & Benefits				
Salaries	31,061	33,192	34,632	37,975
Overtime	1,347	2,000	328	500
Health Benefits	2,971	2,757	2,496	3,253
Health Benefits - Retirees	459	460	459	460
Deferred Compensation	126	121	126	121
Bilingual Pay	4	13	4	13
Certification Pay	15	90	98	90
Workers Compensation Insurance	1,147	1,431	1,147	1,812
Medicare & Social Security	521	499	542	564
Life Insurance	32	36	31	30
Long Term Disability	61	81	60	72
Retirement	7,471	8,236	9,011	9,386
Salaries & Benefits Subtotal	45,215	48,916	48,934	54,276
Operating Expenditures				
Mileage	206	330	300	330
Utilities - Telephone	32	60	32	60
Operating Expenditures Subtotal	238	390	332	390
Contracted Services				
Professional Services	45,015	45,000	53,679	45,000
Contracted Services Subtotal	45,015	45,000	53,679	45,000
Capital Expenditures				
CIP-LG 17 (PM) Street Imprvmt	26,585	27,000	360,000	30,000
CIP-LG 16 (CR) Storm Drain	379,980	85,000	681,000	100,000
CIP-LG 15 (PM) Street Drainage	48,827	50,000	27,000	50,000
CIP-LG 20 (CR) Street/Sidewalk	730,106	1,350,000	1,350,000	650,000
CIP-LG 14 (PM) Traffic Impv	72,330	125,000	120,000	125,000
Mass SGIP. Ave Safe Routes to Transit - SGIP	-	-	-	463,567
Regional Bikeway Corridor Study - SGIP	-	-	-	332,500
Sweetwater & Broadway Improvements	-	-	-	472,500
CIP-SGIP Connect Main St	970,343	-	29,000	-
Capital Expenditures Subtotal	2,228,171	1,637,000	2,567,000	2,223,567
TOTAL EXPENDITURES	2,318,639	1,731,306	2,669,945	2,323,233
REVENUES OVER (UNDER) EXPENDITURES	1,135,466	325,708	(869,945)	9,834
ENDING FUND BALANCE	\$ 976,441	\$ 1,302,149	\$ 106,496	\$ 116,330

INTEGRATED WASTE REDUCTION

FUND 21

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 188,927	\$ 200,722	\$ 200,722	\$ 201,278
REVENUES				
AB939 Fees	26,317	25,000	25,000	25,000
Interest Earnings	26,174	23,000	23,000	23,000
Other Revenue	-	-	-	-
Market Value - Gain/(Loss)	2,870	-	-	-
TOTAL REVENUES	55,361	48,000	48,000	48,000
EXPENDITURES				
Salaries & Benefits				
Salaries	14,550	18,559	16,337	21,232
Overtime	33	-	40	-
Health Benefits	1,318	1,753	1,508	1,910
Health Benefits-Retirees	337	337	275	300
Deferred Comp	126	241	128	200
Bilingual Pay	4	13	4	10
Medicare & Social Security	230	273	251	308
Life Insurance	19	27	19	19
Long Term Disability	26	40	26	34
Retirement	4,061	4,691	4,712	5,218
Salaries & Benefits Subtotal	20,704	25,934	23,300	29,231
Operating Expenditures				
Mileage	147	159	150	150
Professional Services	7	-	-	-
Program Expense	21,481	13,814	17,678	13,814
Marketing Campaign	-	-	-	-
Utilities-Telephone	27	35	31	35
Operating Expenditures Subtotal	21,662	14,008	17,859	13,999
Contracted Services				
Consultant Fees	-	-	5,085	-
Contracted Services Subtotal	-	-	5,085	-
TOTAL EXPENDITURES	42,366	39,942	46,244	43,230
REVENUES OVER (UNDER) EXPENDITURES	12,995	8,058	1,756	4,770
TRANSFERS IN (OUT)				
Transfers Out to General Fund	(1,200)	(1,200)	(1,200)	(1,200)
TOTAL TRANSFERS IN (OUT)	(1,200)	(1,200)	(1,200)	(1,200)
ENDING FUND BALANCE, Before Restricted	\$ 200,722	\$ 207,580	\$ 201,278	\$ 204,848
Restriced Fund Balance				
115 Trust for Pension Obligations	1,071	1,071	-	-
ENDING FUND BALANCE, After Restricted	\$ 199,651	\$ 206,509	\$ 201,278	\$ 204,848

WILDFLOWER ASSESSMENT DISTRICT

FUND 22

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (2,775)	\$ 3,367	\$ 3,367	\$ 4,396
REVENUES				
Interest Earnings	302	90	250	90
Annual Assessment Revenue	11,665	12,101	12,500	12,600
Market Value - Gain/(Loss)	364	-	-	-
TOTAL REVENUES	12,331	12,191	12,750	12,690
EXPENDITURES				
Salaries & Benefits				
Salaries	1,429	2,646	2,383	2,995
Health Benefits	70	125	125	137
Medicare & Social Security	23	39	39	39
Life Insurance	1	3	3	3
Long Term Disability	3	6	6	6
Retirement	440	592	592	657
Salaries & Benefits Subtotal	1,966	3,411	3,148	3,837
Operating Expenditures				
General Expenditure	1	-	-	-
Repairs and Maintenance	-	-	-	-
Utilities-Gas and Electric	(2)	180	133	160
Utilities - Telephone	5	9	9	9
Utilities-Water	928	700	1,331	1,200
Operating Expenditures Subtotal	932	889	1,473	1,369
Contracted Services				
Contractual Services	3,191	9,900	7,000	7,300
Contracted Services Subtotal	3,191	9,900	7,000	7,300
TOTAL EXPENDITURES	6,089	14,200	11,621	12,506
REVENUES OVER (UNDER) EXPENDITURES	6,242	(2,009)	1,129	184
TRANSFERS IN (OUT)				
Transfers Out to General Fund	(100)	(100)	(100)	(100)
TOTAL TRANSFERS IN (OUT)	(100)	(100)	(100)	(100)
ENDING FUND BALANCE, Before Restricted	\$ 3,367	\$ 1,258	\$ 4,396	\$ 4,480
Restricted Fund Balance				
115 Trust for Pension Obligations	196	196	-	-
ENDING FUND BALANCE, After Restricted	\$ 3,171	\$ 1,062	\$ 4,396	\$ 4,480

SERIOUS TRAFFIC OFFENDER PROGRAM (STOP)

FUND 23

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 11,491	\$ 22,831	\$ 22,831	\$ 25,008
REVENUES				
Impound Fee Share	13,780	4,000	4,373	4,000
Interest Earnings	369	300	633	300
Market Value - Gain/(Loss)	40	-	-	-
TOTAL REVENUES	14,189	4,300	5,006	4,300
EXPENDITURES				
Salaries & Benefits				
Salaries	2,194	2,164	2,204	2,371
Health Benefits	127	114	123	80
Deferred Compensation	63	80	34	40
Medicare & Social Security	34	34	34	35
Life Insurance	3	5	3	3
Long Term Disability	4	3	3	3
Retirement	364	382	364	426
Salaries & Benefits Subtotal	2,789	2,782	2,765	2,958
Operating Expenditures				
General Expenditure	1	-	-	-
Mileage	59	63	63	63
Utilities - Telephone	-	1	1	1
Operating Expenditures Subtotal	60	64	64	64
TOTAL EXPENDITURES	2,849	2,846	2,829	3,022
REVENUES OVER (UNDER) EXPENDITURES	11,340	1,454	2,177	1,278
ENDING FUND BALANCE, Before Restricted	\$ 22,831	\$ 24,285	\$ 25,008	\$ 26,286
Restriced Fund Balance				
115 Trust for Pension Obligations	138	138	-	-
ENDING FUND BALANCE, After Restricted	\$ 22,693	\$ 24,147	\$ 25,008	\$ 26,286

STORM WATER PROGRAM

FUND 26

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 170,436	\$ 204,836	\$ 204,836	\$ 238,862
REVENUES				
Interest Earnings	5,772	5,500	5,000	5,500
Storm Water Fees/Commercial	43,017	45,000	42,000	45,000
Storm Water Fees/Discretionary	16,056	22,500	22,000	22,500
Market Value - Gain/(Loss)	929	-	-	-
TOTAL REVENUES	65,774	73,000	69,000	73,000
EXPENDITURES				
Salaries & Benefits				
Salaries	13,575	13,539	14,200	14,951
Overtime	3	-	20	-
Health Benefits	1,091	940	1,061	1,047
Deferred Compensation	63	60	35	40
Medicare & Social Security	252	200	214	217
Life Insurance	11	14	13	10
Long Term Disability	24	28	25	24
Retirement	2,504	2,703	3,012	2,992
Salaries & Benefits Subtotal	17,523	17,484	18,580	19,281
Operating Expenditures				
General Expenditure	22,617	18,200	18,196	20,400
Mileage	88	120	90	120
Training	-	-	-	-
Utilities-Telephone	9	9	11	11
Repair & Maintenance - Storm Grates	-	2,500	2,500	2,500
Operating Expenditures Subtotal	22,714	20,829	20,797	23,031
Contracted Services				
Professional Services	60,929	70,000	60,000	70,000
Contracted Services Subtotal	60,929	70,000	60,000	70,000
Capital Expenditures				
MOU Cost Share Agreements	39,488	44,884	44,877	47,884
Mandated Storm Grates	-	30,000	-	60,000
Capital Expenditures Subtotal	39,488	74,884	44,877	107,884
TOTAL EXPENDITURES	140,654	183,197	144,254	220,196
REVENUES OVER (UNDER) EXPENDITURES	(74,880)	(110,197)	(75,254)	(147,196)
TRANSFERS IN (OUT)				
Transfers In from General Fund	109,280	109,280	109,280	109,280
TOTAL TRANSFERS IN (OUT)	109,280	109,280	109,280	109,280
ENDING FUND BALANCE, Before Restrictd	\$ 204,836	\$ 203,919	\$ 238,862	\$ 200,946
Restrictd Fund Balance				
115 Trust for Pension Obligations	745	745	-	-
ENDING FUND BALANCE, After Restricted	\$ 204,091	\$ 203,174	\$ 238,862	\$ 200,946

PUBLIC EDUCATION & GOVERNMENTAL ACCESS (PEG)

FUND 30

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 370,768	\$ 418,181	\$ 418,181	\$ 465,781
REVENUES				
Interest	19,213	16,200	18,000	16,200
Revenues-PEG	34,195	35,000	35,000	35,000
Market Value - Gain/(Loss)	2,281	-	-	-
TOTAL REVENUES	55,689	51,200	53,000	51,200
EXPENDITURES				
Operating Expenditures				
Computer Maintenance	8,276	6,000	5,400	6,000
Operating Expenditures Subtotal	8,276	6,000	5,400	6,000
Capital Expenditures				
Capital Expenditures	-	250,000	-	250,000
Capital Expenditures Subtotal	-	250,000	-	250,000
TOTAL EXPENDITURES	8,276	256,000	5,400	256,000
REVENUES OVER (UNDER) EXPENDITURES	47,413	(204,800)	47,600	(204,800)
ENDING FUND BALANCE	\$ 418,181	\$ 213,381	\$ 465,781	\$ 260,981

OPIOID SETTLEMENTS

FUND 35

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ -	\$ 6,349	\$ 6,349	\$ 10,349
REVENUES				
Interest Revenue	5,900	3,600	4,000	3,600
Opioid Settlement Revenue	-	-	-	-
Market Value - Gain/(Loss)	449	-	-	-
TOTAL REVENUES	6,349	3,600	4,000	3,600
EXPENDITURES				
Opioid Settlement expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	6,349	3,600	4,000	3,600
ENDING FUND BALANCE	\$ 6,349	\$ 9,949	\$ 10,349	\$ 13,949
 Fund received in prior fiscal year but not recognized as revenue yet	 \$ 46,604	 \$ 144,141	 \$ 144,141	 \$ 144,141
Fund received but not recognized as revenue yet	97,537	-	-	-
Total Fund Received	144,141	144,141	144,141	144,141
AVAILABLE FUND*	\$ 150,490	\$ 154,090	\$ 154,490	\$ 158,090

* Funds received plus Fund Balance.

NOTE: For Accounting purpose, the money received needed to be classified as unearned revenue; thus, it's not part of Fund Balance.



GOVERNMENTAL FUNDS

Capital Projects Funds

Fund No.	Fund Name
27	Regional Transportation Congestion Improvement Program (RTCIP)
32	Capital Reserve
33	Main Street Promenade Community Facilities District

REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (RTCIP)

FUND 27

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 481,632	\$ 522,018	\$ 522,018	\$ 553,318
REVENUE				
RTCIP Fees	5,750	45,000	5,300	15,000
Interest	31,082	22,500	26,000	22,500
Market Value - Gain/(Loss)	3,554	-	-	-
Total Revenue	<u>40,386</u>	<u>67,500</u>	<u>31,300</u>	<u>37,500</u>
EXPENDITURES				
Traffic Signal Upgrades	-	250,000	-	500,000
TOTAL EXPENDITURES	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>500,000</u>
REVENUES OVER (UNDER) EXPENDITURES	40,386	(182,500)	31,300	(462,500)
ENDING FUND BALANCE	<u>\$ 522,018</u>	<u>\$ 339,518</u>	<u>\$ 553,318</u>	<u>\$ 90,818</u>

CAPITAL RESERVE

FUND 32

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 672	\$ 704	\$ 704	\$ 734
REVENUE				
Interest	32	27	30	27
TOTAL REVENUES	32	27	30	27
EXPENDITURES				
Capital Improvements	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	32	27	30	27
Transfer to General Fund				761
ENDING FUND BALANCE	\$ 704	\$ 731	\$ 734	\$ -

MAIN STREET PROMENADE COMMUNITY FACILITIES DISTRICT

FUND 33

Account Description	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 55,684	\$ 68,449	\$ 68,449	\$ 71,431
REVENUES				
Assessment Revenue	26,582	26,582	26,582	26,582
Interest Earnings	2,785	1,350	2,300	2,000
Market Value - Gain/(Loss)	306	-	-	-
TOTAL REVENUES	29,673	27,932	28,882	28,582
EXPENDITURES				
Operating Expenditures				
Repairs and Maintenance	(1)	1,000	-	500
Utilities-Gas and Electric	1,514	2,000	1,800	2,000
Utilities-Water	1,072	1,000	4,900	1,500
Operating Expenditures Subtotal	2,585	4,000	6,700	4,000
Contracted Services				
Contractual Services	14,323	19,000	19,200	19,700
Lighting Repairs	-	3,000	-	20,000
Contracted Services Subtotal	14,323	22,000	19,200	39,700
TOTAL EXPENDITURES	16,908	26,000	25,900	43,700
REVENUES OVER (UNDER) EXPENDITURES	12,765	1,932	2,982	(15,118)
ENDING FUND BALANCE	\$ 68,449	\$ 70,381	\$ 71,431	\$ 56,313



PROPRIETARY FUNDS

Enterprise Funds

Fund

No.	Fund Name
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15	Sanitation: Operating
16	Sanitation: Capital
17	Sanitation: Pure Water
19	Sanitation: Capacity

LEMON GROVE SANITATION DISTRICT: OPERATING

FUND 15

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING NET POSITION	\$ 14,199,895	\$ 15,888,097	\$ 15,888,097	\$ 16,753,857
REVENUES				
Other Revenue	4,374	-	-	-
Interest Earnings	933,772	728,100	809,000	728,100
Sewer Service Fee	7,158,508	7,533,099	7,533,099	7,683,761
Sewer Service-LGSD La Mesa SD	-	45,000	45,000	45,000
Market Gain/(Loss)	86,607	-	-	-
TOTAL REVENUES	8,183,261	8,306,199	8,387,099	8,456,861
EXPENSES				
Salaries & Benefits				
Salaries	810,373	1,055,244	1,023,286	1,239,931
Overtime	35,089	40,000	33,544	25,000
Extra Help	59,638	-	-	-
Health Benefits	135,928	154,587	170,174	207,951
Health Benefits-Retirees	18,085	18,200	18,085	18,200
Deferred Comp	1,643	1,560	1,620	1,560
Employee Assistance Program	-	400	-	400
Bilingual Pay	436	1,288	1,125	1,040
Certification Pay	288	-	2,967	3,060
Workers Compensation Insurance	35,479	50,775	40,000	50,775
Medicare & Social Security	12,736	15,391	15,695	18,038
Life Insurance	1,260	1,534	1,202	1,511
Long Term Disability	1,817	3,683	1,892	3,377
Retirement	265,188	324,377	316,822	372,060
GASB 75 - OPEB Expense	-	20,000	20,000	20,000
GASB 68 - Pension Expense	-	150,000	150,000	150,000
Salaries & Benefits Subtotal	1,377,960	1,837,039	1,796,412	2,112,903
Operating Expenses				
Claims Paid	-	-	-	-
Computer Maintenance	55,000	35,548	50,493	35,548
Copier Service	3,026	3,000	4,035	4,000
Equipment Rental	-	5,000	-	10,000
Fuel	10,694	13,000	13,000	15,000
General Expenditures	280	-	-	-
Industrial Enforcement	28,821	15,000	17,000	20,000
Insurance-Liability	56,509	67,366	70,088	67,366
Insurance-Property	29,476	39,304	29,477	39,304
Medical Examinations	131	1,000	100	1,000
Membership and Dues	33,897	35,000	22,000	35,000
Mileage	2,644	3,450	3,450	3,450
Office Supplies	3,613	3,500	4,000	3,500
Protective Clothing	5,326	12,000	12,000	12,000
Repairs & Maintenance	-	-	-	-
Repair & Maint. -Equipment	17,230	20,000	20,000	22,000

LEMON GROVE SANITATION DISTRICT: OPERATING

FUND 15

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
Operating Expenses - continued				
Repair & Maint-Vehicles	12,120	20,000	21,000	20,000
Tools and Supplies	18,462	16,000	16,000	20,000
Traffic Safety Equipment	1,043	500	498	2,000
Training, Travel and Meetings	6,879	15,000	12,446	15,000
Utilities-Gas and Electric	255	1,000	432	1,000
Utilities-Telephone	5,378	5,000	8,000	8,500
Utilities-Water	1,282	3,000	500	3,000
Operating Expenses Subtotal	292,066	313,668	304,519	337,668
Contracted Services				
Contractual Services	40,803	170,000	97,720	170,000
Emergency Callout and Repair	10,702	25,000	10,000	35,000
Litigation Services	-	-	-	-
Metro Annual Capacity & Treatment	2,906,399	2,431,000	2,815,732	3,455,983
Sewage Transportation	53,921	70,000	50,000	70,000
Permit Expenses	3,945	4,000	3,945	4,000
Professional Services	201,948	270,000	152,017	270,000
Professional Svcs-City Atty	6,743	10,000	6,392	10,000
Restoration Services	69,920	50,000	20,000	25,000
Street Sweeping	21,316	23,600	27,262	25,000
Contracted Services Subtotal	3,315,697	3,053,600	3,183,068	4,064,983
Capital Expenses				
Metro Pure Water Phase I	271,992	-	-	-
Capital Expenses Subtotal	271,992	-	-	-
TOTAL EXPENSES	5,257,427	5,204,307	5,281,032	6,512,494
REVENUES OVER (UNDER) EXPENSES	2,925,834	3,101,892	3,106,067	1,944,367
TRANSFERS IN (OUT)				
Transfers In from Sanitation Pure Water	362,656	-	362,660	219,048
Transfers Out to Gas Tax Fund	(100,000)	(100,000)	(100,000)	(100,000)
Transfers Out to Sanitation Capital Fund	(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)
Transfers Out to Pure Water Fund	-	(500,000)	(500,000)	(500,000)
TOTAL TRANSFERS OUT	(1,237,344)	(2,600,000)	(2,237,340)	(2,380,952)
ENDING NET POSITION, Before Restricted	\$ 15,888,385	\$ 16,390,277	\$ 16,757,112	\$ 16,320,527
Restricted Fund Balance				
OPERATING RESERVE FUND BALANCE	2,300,000	2,300,000	2,300,000	2,300,000
115 TRUST FOR PENSION OBLIGATIONS	1,941,630	2,900,000	3,058,635	3,165,687
ENDING NET POSITION, After Restricted	\$ 11,646,755	\$ 11,190,277	\$ 11,398,477	\$ 10,854,840

LEMON GROVE SANITATION DISTRICT: CAPITAL

FUND 16

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING RESERVE BALANCE	\$ 8,421,504	\$ 10,250,041	\$ 10,250,041	\$ 9,028,099
REVENUES				
Other Revenue	-	-	2,310	-
Interest Earnings	456,377	385,628	428,475	420,000
Market Value - Gain/(Loss)	52,433	-	-	-
TOTAL REVENUES	508,810	385,628	430,785	420,000
EXPENSES				
Contracted Services				
Camera Program	-	300,000	-	300,000
Contracted Services Subtotal	-	300,000	-	300,000
Capital Expenses				
Compensated Absences	22,042	10,000	10,000	10,000
Deprecation	193,231	200,000	200,000	200,000
FY18-19 Sewer Rehab (Design)	-	-	-	-
FY18-19 Sewer Rehab (Construct)	-	2,460,000	18,540	2,500,000
FY19-20 Sewer Rehab (Design)	-	-	-	-
FY19-20 Sewer Rehab (Construct)	-	3,310,000	2,773,920	500,000
FY20-21 & 21-22 Sewer Rehab (Design)	-	-	100,000	50,000
FY20-21 & 21-22 Sewer Rehab (Construct)	-	1,636,000	-	1,650,000
FY23-24 Sewer Main Rehab (Design)	-	-	25,000	-
FY23-24 Sewer Main Rehab (Construct)	-	985,000	-	985,000
FY24-25 Sewer Rehab (Design)	-	225,000	-	300,000
FY25-26 Sewer Rehab (Design)	-	250,000	-	350,000
Equipment Replacement	-	-	-	-
Sewer Maintenance (Contract)	-	150,000	-	150,000
Vehicle Replacement	-	75,000	60,267	550,000
Capital Expenses Subtotal	215,273	9,301,000	3,187,727	7,245,000
TOTAL EXPENSES	215,273	9,601,000	3,187,727	7,545,000
REVENUES OVER (UNDER) EXPENSES	293,537	(9,215,372)	(2,756,942)	(7,125,000)
TRANSFERS IN (OUT)				
Transfers In from Sanitation Operating	1,500,000	2,000,000	1,500,000	2,000,000
Transfers In from Sanitation Capacity	35,000	35,000	35,000	35,000
TOTAL TRANSFERS IN (OUT)	1,535,000	2,035,000	1,535,000	2,035,000
ENDING RESERVE BALANCE	\$ 10,250,041	\$ 3,069,669	\$ 9,028,099	\$ 3,938,099

LEMON GROVE SANITATION DISTRICT: PURE WATER

FUND 17

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING RESERVE BALANCE	\$ 6,125,186	\$ 6,264,697	\$ 6,087,721	\$ 6,849,786
REVENUES				
Interest Earnings	291,803	249,391	262,065	250,000
Market Gain/(Loss)	33,388	-	-	-
TOTAL REVENUES	<u>325,191</u>	<u>249,391</u>	<u>262,065</u>	<u>250,000</u>
EXPENSES	-	-	-	-
REVENUES OVER (UNDER) EXPENSES	325,191	249,391	262,065	250,000
TRANSFERS IN (OUT)				
Transfer In from Sanitation Operations	-	500,000	500,000	500,000
Transfer Out to Sanitation Operations	(362,656)	-	-	(219,048)
TOTAL TRANSFERS IN (OUT)	<u>(362,656)</u>	<u>500,000</u>	<u>500,000</u>	<u>280,952</u>
ENDING RESERVE BALANCE	<u>\$ 6,087,721</u>	<u>\$ 7,014,088</u>	<u>\$ 6,849,786</u>	<u>\$ 7,380,738</u>

LEMON GROVE SANITATION DISTRICT: CAPACITY

FUND 19

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING RESERVE BALANCE	\$ 557,388	\$ 569,661	\$ 569,661	\$ 577,559
REVENUE				
Interest Earnings	29,806	25,976	28,862	25,976
Sewer Capacity Fee	14,036	15,000	14,036	15,000
Markey Gain/(Loss)	3,431	-	-	-
TOTAL REVENUES	<u>47,273</u>	<u>40,976</u>	<u>42,898</u>	<u>40,976</u>
TRANSFERS IN (OUT)				
Transfers Out to Sanitation Capital	(35,000)	(35,000)	(35,000)	(35,000)
TOTAL TRANSFERS IN (OUT)	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>
ENDING RESERVE BALANCE	<u>\$ 569,661</u>	<u>\$ 575,637</u>	<u>\$ 577,559</u>	<u>\$ 583,535</u>



PROPRIETARY FUNDS

Internal Service Funds

Fund No.	Fund Name
25	Self-Insured Workers Compensation Reserve
29	Self-Insured Liability Reserve

SELF-INSURED WORKERS' COMPENSATION RESERVE

FUND 25

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ 606,416	\$ 591,890	\$ 591,890	\$ 576,217
REVENUES				
Interest Earnings	31,900	27,000	30,000	27,000
Other Revenues	13,372	-	7,400	-
Market Value - Gain/(Loss)	3,711	-	-	-
TOTAL REVENUES	48,983	27,000	37,400	27,000
EXPENSES				
Operating Expenditures				
Claims Paid	46,827	50,000	53,073	50,000
Credit Card and Bank Fees	-	-	-	-
Estimated Claims payable	16,682	-	-	-
Operating Expenditures Subtotal	63,509	50,000	53,073	50,000
TOTAL EXPENSES	63,509	50,000	53,073	50,000
REVENUES OVER (UNDER) EXPENSES	(14,526)	(23,000)	(15,673)	(23,000)
ENDING FUND BALANCE	\$ 591,890	\$ 568,890	\$ 576,217	\$ 553,217

SELF-INSURED LIABILITY RESERVE

FUND 29

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (195,056)	\$ (88,162)	\$ (88,162)	\$ (154,552)
REVENUES				
Interest Earnings	-	-	-	-
Excess Insurance Reimbursement	190,480	30,000	-	30,000
Market Value - Gain/(Loss)	-	-	-	-
TOTAL REVENUES	190,480	30,000	-	30,000
EXPENDITURES				
Operating Expenditures				
Claims Paid	81,000	-	63,923	-
Estimated Claims Paid	-	-	-	-
Safety Loss Prevention	-	1,000	-	1,000
Operating Expenditures Subtotal	81,000	1,000	63,923	1,000
Contracted Services				
Professional Services	2,586	2,590	2,467	2,590
Contracted Services Subtotal	2,586	2,590	2,467	2,590
TOTAL EXPENDITURES	83,586	3,590	66,390	3,590
REVENUES OVER (UNDER) EXPENDITURES	106,894	26,410	(66,390)	26,410
ENDING FUND BALANCE	\$ (88,162)	\$ (61,752)	\$ (154,552)	\$ (128,142)



FIDUCIARY FUNDS

Private-Purpose Trust Fund

Fund	
No.	Fund Name
60 & 64	Successor Agency

SUCCESSOR AGENCY

FUNDS 60 & 64

	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Projected	FY2026-27 Budget
BEGINNING FUND BALANCE	\$ (19,015,674)	\$ (17,605,832)	\$ (17,605,832)	\$ (16,325,349)
REVENUES				
Miscellaneous Revenue	-	-	-	-
ROPS Reimbursement	2,050,409	2,099,042	1,971,174	1,860,151
Interest Earnings	53	-	248	-
Market Value - Gain/(Loss)	-	-	-	-
TOTAL REVENUES	2,050,462	2,099,042	1,971,422	1,860,151
EXPENSES				
Operating Expenses				
Administrative Reimbursement	39,240	90,000	90,000	97,320
Interest Expense-2014 Bond	176,745	169,287	169,287	165,877
Interest Expense-2019 Bond	408,875	418,182	418,182	402,434
Operating Expenses Subtotal	624,860	677,469	677,469	665,631
Contracted Services				
Professional Services	15,760	13,470	13,470	16,250
Contracted Services Subtotal	15,760	13,470	13,470	16,250
TOTAL EXPENSES	640,620	690,939	690,939	681,881
REVENUE OVER (UNDER) EXPENSES	1,409,842	1,408,103	1,280,483	1,178,270
ENDING FUND BALANCE	\$ (17,605,832)	\$ (16,197,729)	\$ (16,325,349)	\$ (15,147,079)

In addition, the following principal payments have or will be made against existing liability accounts

BOND PRINCIPAL PAYMENTS				
2014 Tax Allocation Bond - principal	\$ 140,000	\$ 150,000	\$ 150,000	\$ 165,000
2019 Tax Allocation Bond - principal	725,000	745,000	745,000	765,000
TOTAL BOND PRINCIPAL PAYMENTS	865,000	895,000	895,000	930,000
City Loan Payment	\$ 550,000	\$ 550,000	\$ 457,942	\$ 550,000

For informational purpose, the following are the bonds and loan balances as of June 30.

BONDS BALANCE at June 30				
2014 Tax Allocation Refunding Bonds - principal	\$ 4,480,000	\$ 4,330,000	\$ 4,330,000	4,165,000
2019 Tax Allocation Refunding Bonds - principal	11,970,000	11,225,000	11,225,000	10,460,000
TOTAL BONDS BALANCE at June 30	16,450,000	15,555,000	15,555,000	14,625,000
City Loan Balance at June 30	\$ 1,321,438	\$ 771,438	\$ 863,496	\$ 313,496



CAPITAL IMPROVEMENT PLAN

FY2026-27 Capital Budget



Five-Year Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) identifies the City's five-year plan for the design and construction of multiple capital projects. This is both a fiscal and strategic planning tool that outlines, prioritizes, and monitors all the planned projects that are funded and not funded over a "rolling" five-year term. The document quantifies and defines costs, funding sources, departmental responsibilities, project phases and timing. Each year the CIP will be reviewed and updated as part of the citywide financial planning and City Council goal-setting process. At the same time, it sets a vision for long-term planning and expectations. It is also extremely valuable as a community outreach and communications tool as it clearly shows the major tax dollar investments that are planned and constructed through citywide infrastructure improvements.

The CIP includes five years of projected capital needs, the first year of which will be budgeted in the annual budget. Dollars in the first year of the five-year CIP will be authorized for spending in the project planning, bidding and award process. The remaining four years of the CIP serve as a proposed financial plan subject to annual review by the City Council.

Through the five-year program, there are two types of projects that will be highlighted. First, major rehabilitation projects includes significant maintenance and or updates to existing infrastructure and or facilities that provide essential public services and maintain health and safety. Second, new public improvements includes projects that expand existing infrastructure and or facilities, or construct new facilities, to address present and future needs of the community.

The CIP is broken down into three major sections. Revenue Summary, Five-Year Project Overview, and Individual Project Details.

Revenue Summary: Highlights funding sources that are allocated to the CIP. This is a mixture of restricted and unrestricted funds to plan, design or construct each project.

Five-Year CIP Summary and Project Overview: Describes projects from a variety of informational perspectives. Projects are presented by year, category, and funding source(s).

Individual Project Details: Specific detail about each project identified in the Five-year Project Overview that includes the project type, project category, targeted completion date, responsible department, initial funding year, project status, total project cost and funding source.



Five-Year Capital Improvement Program

Revenue Summary

CIP projects rely on multiple funding sources to design and construct each project, each year. The first year funding plan for the CIP is relatively secured and pending any unforeseen challenges will be completed as shown. Yet, when looking forward to years 2-5 the consistence and stability of any CIP funding source becomes challenging for a number of reasons. First, the funds may be grant related and only serve a specific purpose in a certain amount of time. Second, the funds may emanate from the State or Federal Government. Changes at those levels in funding amounts or the outright cancellation of funds will have a trickle-down effect on future projects the City programs.

It is in this light of uncertain funding sources that the projects are still important enough to be listed and identified as a project / opportunity should a funding source come available. In these instances, the unfunded projects will be included in the CIP; however, no funding sources will be identified.

When looking at multiple funding sources for the CIP, staff relied on the Fund Listing that is embedded in the budget document, of which, is also listed below.

Governmental Funds

General Fund Group

01 - General Fund

This is the primary day-to-day operating fund for the City, which reflects all financial activity that is not required to be accounted for in another fund. A majority of revenue from this fund comes from property and sales tax. Public safety, government administration, community services, street maintenance, environmental programs, and park maintenance are funded through the General Fund.

28 – American Rescue Plan Act

This fund manages federal funding that was provided to municipalities under specific programs and projects restrictions. Included, but not limited to, infrastructure improvements, business development, and community improvements.

37 – Measure T

This fund accounts for the 1% or 1 cent add on sales tax revenue from the Measure T approved by the voters in the November 2024 General Election. This revenue is considered unrestricted general revenue and received into the general fund of the City. This fund can be used for projects or expenditure items reviewed and recommended to the City Council by the Measure T Oversight Committee under Lemon Grove Municipal Code Chapter 3.18 Lemon Grove One Cent Transactions and Use Tax.

Special Revenue Funds

02 – Gas Tax Fund

Revenues for this fund come from the State of California Gasoline Tax, including SB1 road maintenance and rehabilitation account (RMRA) monies. Fund proceeds may be used to research, plan, construct, improve, maintain, and operate local streets.

08 – Sundry Grants Fund

This fund provides for management of grants currently being administered by the City. It functions as an "in-and-out" fund to ensure grant proceeds and expenditures are not mingled with the General Fund or other fund proceeds.

09 – Community Development Block Grant Fund

This fund is used for managing grant proceeds from the Community Development Block Grant program. Funds are expended and then reimbursed by the County of San Diego.

11 – Roadway Lighting District Funds: General Benefit

This fund provides funding for street light benefits throughout the community.

14 – TransNet Fund

This fund is used for managing proceeds distributed by SANDAG for Local Street and road improvements funded through the transactions and use tax approved by San Diego County voters in 2004 for regional transportation projects (the TransNet Extension Ordinance). This fund is specifically used to finance significant right-of-way improvements (streets and sidewalks), storm drain, and traffic related projects.

Capital Projects Fund

27 – Regional Transportation Congestion Improvement Program

This fund manages fees related to the passage of the TransNet Extension Ordinance. The fees, which are set annually by SANDAG, represent per housing unit fees for new residential development. Revenue collected must be used on major arterial street improvement projects.

Enterprise Funds

The Lemon Grove Sanitation District manages four sanitation related enterprise funds.

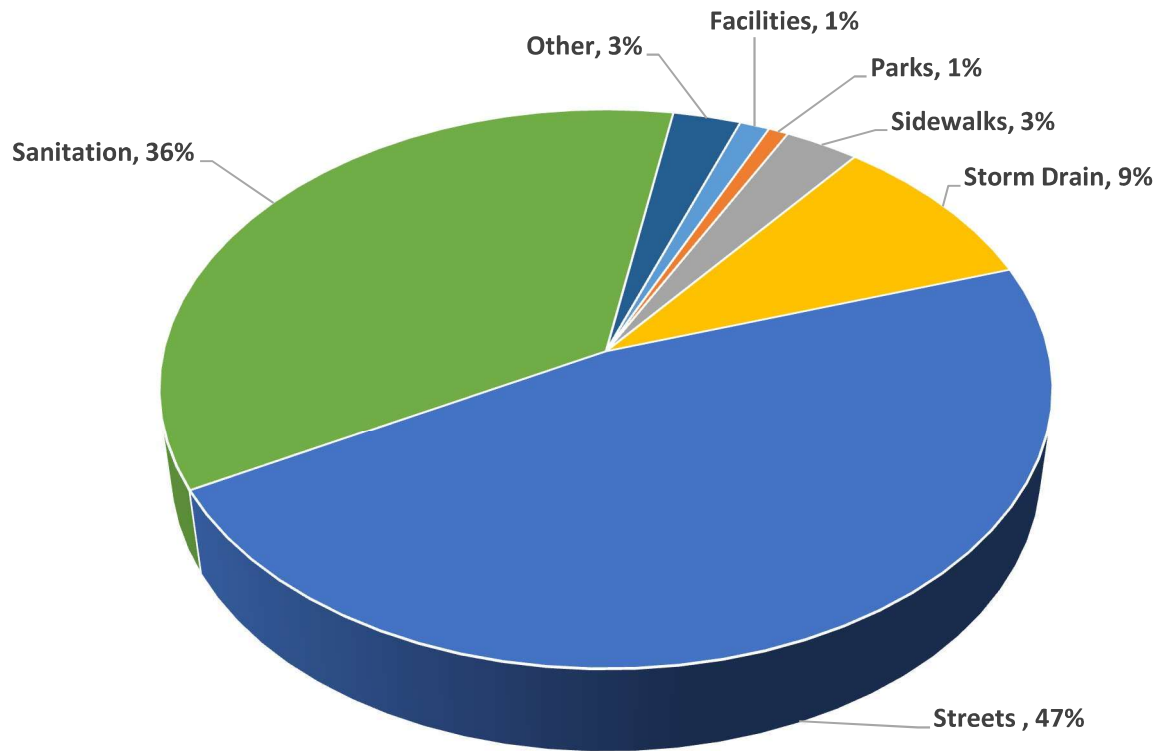
16 – Sanitation: Capital

The capital fund is used to set aside funds for equipment replacement, sewer rehabilitation projects, and rate stabilization.

CIP Project Summary

Funding Source	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Total Project Funding
	2026/27	2027/28	2028/29	2029/30	2030/31	
Measure T	\$3,650,000	\$400,000	\$50,000			\$4,100,000
One Time Revenue	\$150,000					\$150,000
02 – Gas Tax Fund	\$1,002,000	\$917,000	\$852,000	\$810,000	\$810,000	\$4,391,000
08 – Grant Fund	\$1,730,900	\$4,337,500	\$8,058,600	\$3,867,500		\$17,994,500
09 – Community Development Block Grant Fund	\$245,372					\$245,372
11 – General Benefit Lighting District	\$0					\$0
12 – Local Benefit Lighting District	\$0					\$0
14 – TransNet Fund	\$750,000	\$797,000	\$851,000	\$859,000	\$876,000	\$4,133,000
15/16 – Sanitation	\$7,335,000	\$3,250,000	\$1,750,000	\$1,750,000	\$1,500,000	\$15,585,000
27 – Regional Transportation Congestion Prg	\$500,000					\$500,000
CIP Budget	\$15,363,272	\$9,701,500	\$11,561,600	\$7,286,500	\$3,186,000	\$47,098,872

Five-Year Total - Funded Projects by Category



Note: Equipment and vehicle replacement were not included in the CIP



CAPITAL IMPROVEMENT PROGRAM

GENERAL FUND & SPECIAL REVENUE FUNDS

FY2026-27 Capital Budget

- Facilities Projects (Funded)
- Facilities Projects (Unfunded)
- Parks Projects (Funded)
- Parks Projects (Unfunded)
- Sidewalk and Curb Ramp Projects (Funded)
- Sidewalk and Curb Ramp Projects (Unfunded)
- Storm Drain Projects (Funded)
- Storm Drain Projects (Unfunded)
- Streets Projects (Funded)
- Streets Projects (Unfunded)

FACILITIES PROJECTS (Funded)								
Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Recreation Center Restroom Improvements	Measure T	1	\$50,000	\$100,000	\$50,000			\$200,000
Recreation Center Rehabilitation	Measure T	1	\$200,000					\$200,000
Citywide Miscellaneous Building Repairs	Measure T	1	\$200,000					\$200,000
Fire Station Generator Replacement	One-Time Rev.	1	\$100,000					\$100,000
TOTALS			\$550,000	\$100,000	\$50,000	\$0	\$0	\$700,000

FACILITIES PROJECTS (UNFUNDED)								
Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Facility Master Plan	Unfunded	3		\$100,000				\$100,000
City Hall Annex – ADA Transition Plan	Unfunded	1			\$63,500	\$63,500		\$127,000
City Hall Annex – Roof Replacement	Unfunded	3			\$75,000			\$75,000
City Hall / Sheriff Substation – ADA Transition Plan	Unfunded	1			\$316,667	\$316,667	\$316,667	\$950,000
City Hall – Parking Lot Repavement	Unfunded	2		\$75,000				\$75,000
City Hall – Breakroom/Kitchen Improvements	Unfunded	3		\$50,000				\$50,000
City Hall – Floor Replacement	Unfunded	2		\$50,000				\$50,000
City Hall – Exterior Stucco Repairs/Painting	Unfunded	3			\$150,000			\$150,000
City Hall – Window Replacement	Unfunded	3				\$75,000		\$75,000
Community Center – ADA Transition Plan	Unfunded	1					\$200,000	\$200,000
Community Center – Floor Replacement	Unfunded	2		\$50,000				\$50,000
Fire Station – ADA Transition Plan	Unfunded	1					\$115,000	\$115,000
Fire Station – Parking Lot Repavement	Unfunded	2		\$50,000				\$50,000
Fire Station – Parking Lot Light Replacement	Unfunded	2		\$75,000				\$75,000
Fire Station – Painting	Unfunded	3				\$75,000		\$75,000
Fire Station – Kitchen Improvements	Unfunded	2		\$50,000				\$50,000
Fire Station – Restroom Improvements	Unfunded	2			\$100,000			\$100,000
Fire Station – Plumbing Repairs	Unfunded	1		\$75,000				\$75,000
Fire Station – Floor Replacement	Unfunded	1		\$30,000				\$30,000
Public Works Yard – ADA Transition Plan	Unfunded	1					\$139,000	\$139,000
Public Works Yard – EV Charger Station	Unfunded	1		\$40,000				\$40,000
Public Works Yard – Painting	Unfunded	3			\$50,000			\$50,000
Public Works Yard – Restroom Improvements	Unfunded	2		\$75,000				\$75,000
Recreation Center – ADA Transition Plan	Unfunded	1					\$109,000	\$109,000
Recreation Center – Parking Lot Repavement	Unfunded	2		\$75,000				\$75,000
Recreation Center – Painting	Unfunded	3				\$100,000		\$100,000
Senior Center – ADA Transition Plan	Unfunded	1					\$350,000	\$350,000
Senior Center Lemon Blossom Hall – Door/Window Replacement	Unfunded	2		\$50,000				\$50,000
Senior Center – HVAC Replacement	Unfunded	3					\$180,000	\$180,000
Senior Center – Roof Replacement	Unfunded	3					\$245,000	\$245,000
TOTALS			\$0	\$845,000	\$755,167	\$630,167	\$1,654,667	\$3,885,000

Facilities Projects

Recreation Center Restroom Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation	December 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Planning & Design		\$ 300,000.00	

Project Description:	
This project involves the full restroom rehabilitation for the men's and women's restrooms at the Recreation Center. This project will include replacement of flooring, fixtures, lighting, partitions, and exhaust fans. This project is in conjunction with the Lemon Grove School District.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T	100,000	\$ 50,000	#####	\$ 50,000.00			\$ 300,000
Totals	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 300,000

Facilities Projects

Recreation Center Rehabilitation

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation	June 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2026-27	Planning & Design		\$ 200,000.00	

Project Description:
This project involves the rehabilitation for the Recreation Center. This project will include replacement of flooring, fixtures, lighting, painting, etc.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$200,000					\$ 200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Facilities Projects

Citywide Miscellaneous Building Repairs

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement	June 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2026-27	Pre-Construction		\$ 200,000.00	

Project Description:	
This project addresses facility repairs and deferred maintenance across the City's facility infrastructure, to address components such as HVAC, doors, floors, building exteriors, interior walls, appliances, and replacement of office furniture.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$ 200,000.00					\$ 200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Facilities Projects

Fire Station – Generator Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 100,000.00	

Project Description:

This project involves the replacement of the existing emergency generator at Fire Station 10. This upgrade increases generator capacities, updates aging equipment, transitions the facility to more reliable fuel sources, and decrease greenhouse emissions. This project seeks to harden the City's critical infrastructure against potential future hazards.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
One-Time Rev.		100,000					\$ 100,000
Totals	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Facilities Projects

Facility Master Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Planning		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 100,000.00	

Project Description:	
This project funds a Facility Master Plan (FMP) to evaluate current facility conditions, functional space requirements, and future capacity. The FMP will evaluate the physical state of the City's existing infrastructure to identify deferred maintenance, structural wear, and building system lifespans. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			100,000				\$ 100,000
Totals	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Facilities Projects

City Hall Annex – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 127,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: parking lot, signage, path of travel, doors, flooring, restrooms, kitchen, and patio gate. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				63,500	63,500		\$ 127,000
Totals	\$ -	\$ -	\$ -	\$ 63,500	\$ 63,500	\$ -	\$ 127,000

Facilities Projects

City Hall Annex – Roof Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves removing the existing roof system, replacing deteriorated roof decking, and installing an asphalt shingle roof. The project will improve the watertightness of the building's roof and reduce the potential of moisture damage to the building structural framing. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				75,000			\$ 75,000
Totals	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000

Facilities Projects

City Hall/Sheriff Substation Building – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 950,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: signage, path of travel, doors, restrooms, counter tops, work stations, restrooms, kitchen, stairs, and ramps This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary				316,667	316,667	316,666	\$ 950,000
Totals	\$ -	\$ -	\$ -	\$ 316,667	\$ 316,667	\$ 316,666	\$ 950,000

Facilities Projects

City Hall/Sheriff Substation - Parking Lot Repavement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves the replacement of the City Hall/Sheriff Substation asphalt pavement parking lot, including restriping and signage replacement. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Facilities Projects

City Hall Break Room Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000.00	

Project Description:	
This project modernized the existing 30+-year old kitchen which includes: repair and replace cabinets, counters, appliances, lighting, existing interior finishes, and select furnishings.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			50,000				\$ 50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Facilities Projects

City Hall - Floor Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000.00	

Project Description:	
This project involves the replacement of existing flooring throughout City Hall, including removal and installation of rubber base leveling layer, subfloor and concrete slab repairs as required. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			50,000				\$ 50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Facilities Projects

City Hall Exterior Repairs/Painting

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Repair		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 150,000.00	

Project Description:	
This project involves the rehabilitation of the building's exterior facade, including stucco repairs, window and exterior wood trim repairs, exterior preparation and painting. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				150,000			\$ 150,000
Totals	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Facilities Projects

City Hall - Window Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves the evaluation of window replacements at City Hall to address deferred maintenance needs. The existing windows present a safety and security concern due to poor conditions. This element of the project is for design and permitting only; additional funding will be required for installation once costs are further defined.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary					75,000		\$ 75,000
Totals		\$ -					\$ 75,000

Facilities Projects

Community Center – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 200,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: emergency warning system, kitchen, podium, benches, path of travel, stairs striping, doors, signage, restrooms, and ramp. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						200,000	\$ 200,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

Facilities Projects

Community Center – Floor Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000.00	

Project Description:	
This project involves the replacement of existing flooring throughout the Community Center, including removal and installation of rubber base leveling layer, and concrete slab repairs as required. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			50,000				\$ 50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Facilities Projects

Fire Station – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 115,000.00	

Project Description:	
This project involves implementing capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: parking lot, signage, curb ramp, path of travel, flooring, doors, restroom adjustments, sinks, desk height, and stairwell traction. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						115,000	\$ 115,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ 115,000

Facilities Projects

Fire Station – Parking Lot Resurfacing

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000.00	

Project Description:	
This project involves the rehabilitation of the Fire Station parking lot asphalt pavement, including restriping and signage replacement. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary			50,000				\$ 50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Facilities Projects

Fire Station – Parking Lot Light Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:

This project involves the replacement of five (5) parking lot lights in the Fire Station parking lot. The project includes replacing poles and lighting fixtures with light emitting diode (LED) fixtures.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Facilities Projects

Fire Station – Repainting

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves the rehabilitation of the building's exterior facade, including stucco repairs, window and exterior wood trim repairs, exterior preparation and painting. This project is unfunded	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
					75,000		\$ 75,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000

Facilities Projects

Fire Station – Kitchen Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000.00	

Project Description:	
This project modernized the existing 30+ year old kitchen which included: repair and replace cabinets, counters, appliances, lighting, existing interior finishes, and select furnishings.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			50,000				\$ 50,000
							\$ -
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Facilities Projects

Fire Station – Restroom Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 100,000.00	

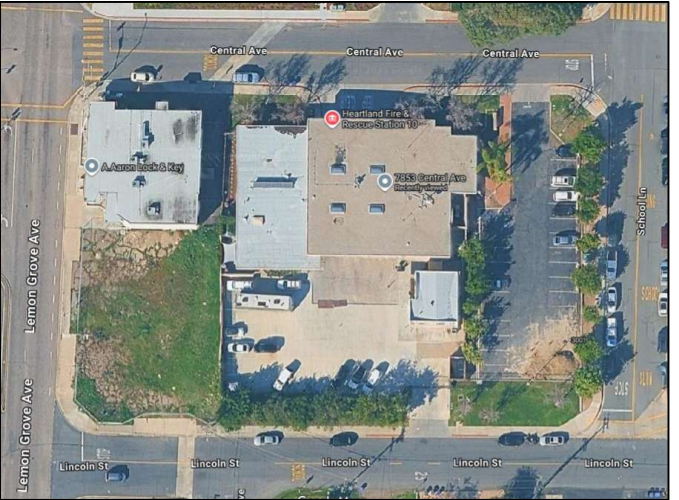
Project Description:	
This project involves the full restroom rehabilitation for the men's and women's restrooms at Fire Station 10. This project will include replacement of flooring, fixtures, showering facilities, partitions, and exhaust fans. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				100,000			\$ 100,000
							\$ -
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000

Facilities Projects

Fire Station – Plumbing Upgrades

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description: This project plans to implement upgrading and replacement of the building's plumbing system, including the lateral mainline, and plumbing appurtenances. This project is unfunded.	
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	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Facilities Projects

Fire Station – Floor Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 30,000.00	

Project Description:	
This project involves the replacement of existing flooring throughout the Fire Station living quarters, including removal and installation of rubber base leveling layer, and concrete slab repairs as required. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			30,000				\$ 30,000
Totals	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000

Facilities Projects

Public Works Yard – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 139,000.00	

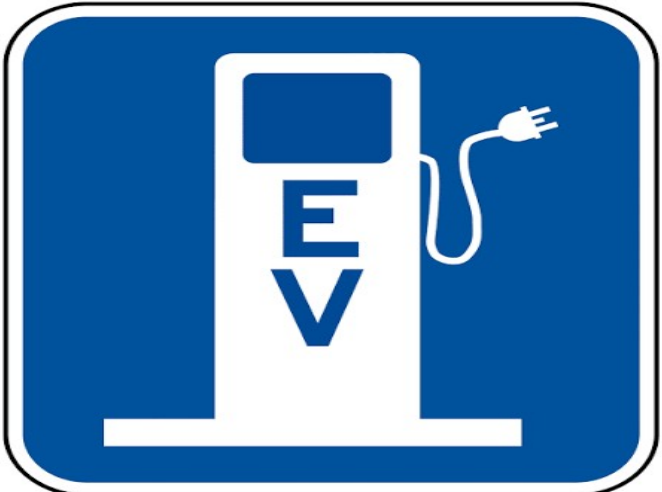
Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: door threshold, parking lot, sink height, path of travel, restrooms, signage, accessible lockers. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						139,000	\$ 139,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,000	\$ 139,000

Facilities Projects

Public Works Yard – EV Charging Station

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 40,000.00	

Project Description:	
This project includes the design and construction of improvements to accommodate, procure, and install electric vehicle service equipment (EVSE), more commonly known as "charging stations" at the Public Works Yard.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			40,000				\$ 40,000
Totals	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000

Facilities Projects

Public Works Yard – Repainting

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 40,000.00	

Project Description:	
This project involves the rehabilitation of the building's exterior facade, including exterior preparation and painting. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				50,000			\$ 50,000
Totals	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Facilities Projects

Public Works Yard – Restroom Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves the full restroom rehabilitation for the men's and women's restrooms at the Public Works Yard. This project will include replacement of flooring, fixtures, partitions, showers, and exhaust fans.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Facilities Projects

Recreation Center – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 109,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: doors, gates, drinking fountains, parking lot, path of travel, signage, restroom repairs/adjustments, curb ramps, and accessible seating/access. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						109,000	\$ 109,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,000	\$ 109,000

Facilities Projects

Recreation Center – Parking Lot Repavement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves the rehabilitation of the Recreation Center parking lot asphalt pavement, including restriping and signage replacement. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Facilities Projects

Recreation Center – Repainting

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Repairs		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 100,000.00	

Project Description:	
The Recreation Center is currently in need of painting. The work will include minor trim and exterior repairs, re-painting the facility.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
					100,000		\$ 100,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000

Facilities Projects

Senior Center – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 350,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: parking lot, signage, passenger loading zone, path of travel, doors, restrooms, counter top, work stations, restrooms, kitchen, stairs, ramps, drinking fountain, and tables. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						350,000	\$ 350,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000

Facilities Projects

Senior Center - Lemon Blossom Hall Door/Window Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Repairs		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000.00	

Project Description:	
This project plans to implement replacement of doors and windows at the Senior Center's Lemon Blossom Hall. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			50,000				\$ 50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Facilities Projects

Senior Center – HVAC Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 180,000.00	

Project Description:
This project plans to implement capital replacement of the HVAC System at the Senior Center. This upgrade will replace existing HVAC system that are beyond their useful life. This project is unfunded.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						180,000	\$ 180,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000

Facilities Projects

Senior Center - Roof Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 245,000.00	

Project Description:

This project plans to remove and replace the entire roof of the Senior Center with a modified bituminous membrane roofing. The existing roof is nearing its useful life and showing significant weatherization. The roofs to be replaced include Senior Center and rotunda building. This project is unfunded.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						245,000	\$ 245,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 245,000

PARKS PROJECTS (FUNDED)								
Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Lemon Grove Park – Restroom Replacement Project	Grants One Time Rev.	1	\$400,000 \$50,000					\$450,000
Berry Street Park – Lighting Improvement Project	Measure T	2	\$300,000					\$300,000
Berry Street Park – Sidewalk Improvement Project	Measure T	2	\$250,000					\$250,000
Lemon Grove Park – Street/Sidewalk Improvement Project	Measure T	2	\$200,000	# # #				\$500,000
TOTALS			\$1,200,000	\$300,000	\$0	\$0	\$0	\$1,500,000
PARKS PROJECTS (UNFUNDED)								
Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Park Master Plan	Unfunded	1			\$100,000			\$100,000
Berry Street Park – ADA Transition Plan	Unfunded	1					\$320,000	\$320,000
Berry Street Park – Playground Replacement	Unfunded	1		\$600,000				\$600,000
Berry Street Park – Gazebo Replacement	Unfunded	1		\$125,000				\$125,000
Berry Street Park – Restroom Replacement	Unfunded	2		\$450,000				\$450,000
Berry Street Park – Parking Lot Repavement	Unfunded	3			\$40,000			\$40,000
Firefighter's Skate Park – ADA Transition Plan	Unfunded	1					\$17,000	\$17,000
Dan Kunkel Park – ADA Transition Plan	Unfunded	1					\$63,000	\$63,000
Dan Kunkel Park – Playground Replacement	Unfunded	3		\$75,000				\$75,000
Dan Kunkel Park – Sidewalk Replacement	Unfunded	2			\$150,000			\$150,000
Dan Kunkel Park – Lighting Improvements	Unfunded	3		\$150,000				\$150,000
Treganza Heritage Park – ADA Transition Plan	Unfunded	1					\$69,000	\$69,000
Treganza Heritage Park – Lighting Upgrades	Unfunded	2		\$150,000				\$150,000
Treganza Heritage Park – Parking Lot Repavement	Unfunded	3			\$75,000			\$75,000
Treganza Heritage Park – Fountain Space Re-Construction	Unfunded	3					\$1,700,000	\$1,700,000
Lemon Grove Park – ADA Transition Plan	Unfunded	1			\$178,000			\$178,000
Lemon Grove Park – Lighting Improvements	Unfunded	2		\$300,000				\$300,000
Lemon Grove Park – Parking Lot Repavement	Unfunded	3					\$65,000	\$65,000
Main Street Promenade Park – ADA Transition Plan	Unfunded	1					\$46,000	\$46,000
The Lemon – ADA Transition Plan	Unfunded	1					\$12,000	\$12,000
Veteran's Park – ADA Transition Plan	Unfunded	1					\$23,000	\$23,000
TOTALS			\$0	\$1,850,000	\$543,000	\$0	\$2,315,000	\$4,708,000

Parks Projects

Lemon Grove Park – Restroom Replacement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement	Fall 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2022-23	Construction		\$ 450,000.00	

Project Description:

This project involves replacing the restroom at Lemon Grove Park with a new pre-manufactured concrete restroom building structure including site accessibility and security improvements. The replacement includes two spacious multiple-occupant concrete block restrooms that include: three (3) flush toilets (men's x 1; women's x 2), one (1) urinal, and two (2) sinks that will accommodate up to 180 users per hour. This restroom is compliant with the American with Disabilities Act (ADA) and built with proprietary vandal resistant components.



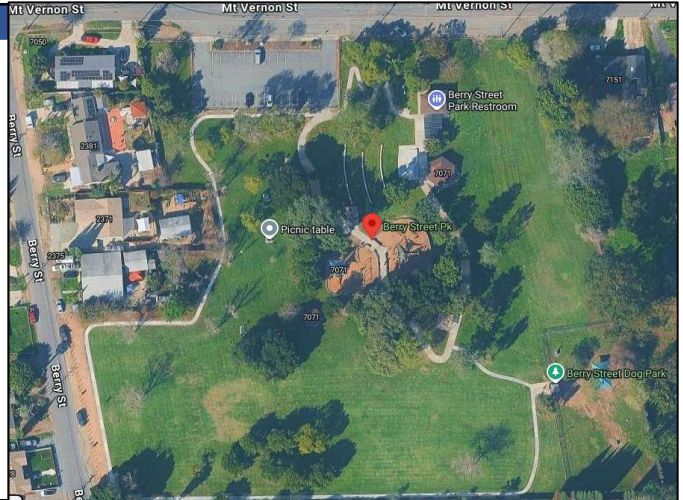
	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 8 - Grant Funding		400,000					\$ 400,000
One Time Revenues		50,000					\$ 50,000
Totals	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Parks Projects

Berry Street Park – Lighting Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Park	Construction	Winter 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 300,000.00	

Project Description:
This project will add LED solar powered lighting to the walking paths throughout the park to improve safety.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		300,000					\$ 300,000
Totals	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Parks Projects

Berry Street Park – Street Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
Measure T	Park	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 250,000.00	

Project Description:	
This project involves constructing curb, gutter, and sidewalk along the north perimeter of the park. The project will also include pavement, striping and signage improvements.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		250,000					\$ 250,000
Totals	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Parks Projects

Lemon Grove Park – Street Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000.00	

Project Description:	
This project involves constructing curb, gutter, and sidewalk along the west perimeter and south perimeter of the park. The project will also include pavement, striping and signage improvements within right of way areas on the west and south end of the park.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		200,000	300,000				\$ 500,000
Totals	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 500,000

Parks Projects

Park Master Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Planning		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 100,000.00	

Project Description:	
This project provides funding to provide comprehensive assessment to maintain, rehabilitate and improve the City's network of parks, facilities, and open space assets, including current unfunded park and recreational opportunities.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				100,000			\$ 100,000
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000

Parks Projects

Berry Street Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 320,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: signage, curb ramps, sidewalk, doors, restrooms, amenity heights, benches, water fountains, and path of travel. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						320,000	\$ 320,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000

Parks Projects

Berry Street Park – Playground Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 600,000.00	

Project Description:	
This project plans to implement new playground facilities for ages 2-5 and 5-12. This project also seeks to provide for swing sets and integrated ADA playstructures. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			600,000				\$ 600,000
Totals	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000

Parks Projects

Berry Street Park – Gazebo Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 125,000.00	

Project Description:	
This project involves the replacement of the gazebo structure within the park. The replacement will enhance the aesthetic appeal and structural integrity of the gazebo, ensuring it remains inviting and safe for community use. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			125,000				\$ 125,000
Totals	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000

Parks Projects

Berry Street Park – Restroom Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 450,000.00	

Project Description:	
This project involves replacing the restroom at Berry Street Park with a new pre-manufactured concrete restroom building structure including site accessibility and security improvements. The replacement includes two spacious multiple-occupant concrete block restrooms.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			450,000				\$ 450,000
Totals	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000

Parks Projects

Berry Street Park – Parking Lot Resurfacing

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 40,000.00	

Project Description:	
This project involves the rehabilitation of the Berry Street parking lot asphalt pavement, including restriping and signage replacement. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				40,000			\$ 40,000
Totals	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000

Parks Projects

Firefighter Skate Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parls	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 17,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: path of travel improvements, signage and drinking fountain adjustments. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						17,000	\$ 17,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000

Parks Projects

Dan Kunkel Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 63,000.00	

Project Description:
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: path of travel, signage, play area, reach ranges, benches, and sidewalk. This project is unfunded.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						63,000	\$ 63,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000	\$ 63,000

Parks Projects

Dan Kunkel Park – Playground Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project plans to replace the playground tot lot with a new playground facility at Dan Kunkel Park. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Parks Projects

Dan Kunkel Park – Walkway Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 150,000.00	

Project Description:	
This project plans to replace the walking path around the perimeter of the park to remove trip hazards. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				150,000			\$ 150,000
Totals	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Parks Projects

Dan Kunkel Park – Lighting Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 150,000.00	

Project Description:	
This project plans to add LED solar powered lighting to the walking paths throughout the park to improve safety.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				150,000			\$ 150,000
Totals	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Parks Projects

Treganza Heritage Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 69,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: parking lot, path of travel, signage, curb ramps, and drinking fountain. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						69,000	\$ 69,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000	\$ 69,000

Parks Projects

Treganza Heritage Park – Lighting Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 150,000.00	

Project Description:	
This project plans to assess lighting improvements and seeks to replace decorative park lights and parking lot lights. The project includes replacing posts and lighting fixtures. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			150,000				\$ 150,000
Totals	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Parks Projects

Treganza Heritage Park – Parking Lot Repavement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000.00	

Project Description:	
This project involves the rehabilitation of the Treganza Heritage Park parking lot asphalt pavement, including restriping and signage replacement. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				75,000			\$ 75,000
Totals	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000

Parks Projects

Treganza Heritage Park – Fountain Space Re-Design

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Construction		Public Works
Initial Funding Year	Status		Total Project Cost	RTIP Project Code
	Construction Completed		\$ 1,700,000.00	

Project Description:	
This project involves constructing a band stand, new walking paths, seating area, and other hardscape improvements. The project's design is based on an approved plan adopted by the City Council in July 2025. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						1,700,000	\$ 1,700,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	\$ 1,700,000

Parks Projects

Lemon Grove Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 178,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: parking lot, signage, curb ramps, sidewalk, doors, restrooms, amenity heights, and path of travel. This is an unfunded project.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				178,000			\$ 178,000
Totals	\$ -	\$ -	\$ -	\$ 178,000	\$ -	\$ -	\$ 178,000

Parks Projects

Lemon Grove Park – Lighting Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 300,000.00	

Project Description:	
This project plans to add LED solar powered lighting to the walking paths throughout the park to improve safety.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			300,000				\$ 300,000
Totals	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000

Parks Projects

Lemon Grove Park – Parking Lot Resurfacing

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 65,000.00	

Project Description:	
This project involves the rehabilitation of the Lemon Grove Park parking lot asphalt pavement, including restriping and signage replacement. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						65,000	\$ 65,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000

Parks Projects

Main Street Promenade Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 46,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: path of travel, doors, restroom adjustments, amphitheater changes, and play area. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						46,000	\$ 46,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,000

Parks Projects

The Lemon – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 12,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: signage, curb ramp, and sidewalk landing. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						12,000	\$ 12,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000

Parks Projects

Veteran's Park – ADA Transition Plan

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 23,000.00	

Project Description:	
This project plans to implement capital repairs that were identified during the ADA self-evaluation and transition plan in October 2019. Areas of work include: elevation adjustment, signage, benches, and path of travel. This project is unfunded.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						23,000	\$ 23,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000

SIDEWALK AND CURB RAMP PROJECTS (FUNDED)

Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
FY 2026-27 Sidewalk Improvement Project	Measure T	1	\$300,000					\$300,000
FY 2026-27 Sidewalk Maintenance Project	Gas Tax	1	\$100,000					\$150,000
	TransNet		\$50,000					
FY 2027-28 Sidewalk Maintenance Project	Gas Tax	1		\$100,000				\$150,000
	TransNet			\$50,000				
FY 2028-29 Sidewalk Maintenance Project	Gas Tax	1			\$100,000			\$150,000
	TransNet				\$50,000			
FY 2029-30 Sidewalk Maintenance Project	Gas Tax	1				\$100,000		\$150,000
	TransNet					\$50,000		
FY 2030-31 Sidewalk Maintenance Project	Gas Tax	1					\$100,000	\$150,000
	TransNet						\$50,000	
TOTALS			\$450,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,050,000

SIDEWALK AND CURB RAMP PROJECTS (UNFUNDED)

Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Citywide Sidewalk Deficiencies	Unfunded			\$752,200	\$752,200	\$752,200	\$1,504,400	\$3,761,000
TOTALS			\$0.00	\$752,200.00	\$752,200.00	\$752,200.00	\$1,504,400	\$3,761,000

Streets Projects

Sidewalk Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Construction	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 300,000.00	

Project Description:

This project provides for the installation of new concrete sidewalks citywide. Sidewalk locations are prioritized based on the City's Sidewalk Master Plan and include the following criteria: (1) addressing sidewalk gaps; (2) high pedestrian usage; (3) proximity to schools/parks; and (4) ADA related citizen complaints



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		300,000					\$ 300,000
Totals	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Streets Projects

Annual Sidewalk Maintenance Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Ongoing	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning		\$ 750,000.00	LG 20

Project Description:
The project will remove and reconstruct damaged sidewalks, curbs, gutters, driveways, and pedestrian ramps City wide annually. The list of locations treated are derived from City staff and calls for service from residents, businesses and visitors.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 14 - TransNet	-	50,000	50,000	50,000	50,000	50,000	\$ 250,000
Fund 02 - Gas Tax		100,000	100,000	100,000	100,000	100,000	\$ 500,000
							\$ -
							\$ -
Totals	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

Streets Projects

City-wide Sidewalk Deficiencies

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 3,761,000.00	

Project Description:	
The City completed a Sidewalk Master Plan in 2023. The Master Plan identified over 4,200 deficiencies, including vertical faults, horizontal faults, spalling, and obstruction issues. This project would address the identified deficiencies City-wide.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
		-	752,200	752,200	752,200	1,504,400	\$ 3,761,000
		-					
Totals	\$ -	\$ -	\$ 752,200	\$ 752,200	\$ 752,200	\$ 1,504,400	\$ 3,761,000

STORM DRAIN PROJECTS (FUNDED)

Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Annual Storm Drain Rehabilitation Project	Gas Tax	1		\$200,000	\$200,000	\$200,000	\$200,000	\$1,271,000
	TransNet			\$100,000	\$121,000	\$125,000	\$125,000	
Glencoe Drive Storm Drain Improvements	Gas Tax	1	\$100,000					\$100,000
Massachussetts Ave Storm Drain Design	Measure T	1	\$200,000					\$200,000
Storm Drain Improvement Projects (Haven Dr.)	Measure T	1	\$450,000					\$450,000
Zemco Drive Storm Drain Improvements	Gas Tax	1	\$350,000					\$450,000
	TransNet		\$100,000					
TOTALS			\$1,200,000	\$300,000	\$321,000	\$325,000	\$325,000	\$2,471,000

STORM DRAIN PROJECTS (UNFUNDED)

Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Brunei Storm Drain Improvements	Unfunded	1		\$450,000				\$450,000
Roy Street Storm Drain Improvements	Unfunded	1		\$450,000				\$450,000
Lansing Drive Storm Drain Replacement	Unfunded	1		\$500,000				\$500,000
New Jersey Storm Drain Improvements	Unfunded	2		\$250,000				\$250,000
Burnell Ave/Cypress Storm Drain Improvements	Unfunded	2		\$500,000				\$500,000
Calle Sur Drainage Improvements	Unfunded	2		\$500,000				\$500,000
Russan Ln. Storm Drain Replacement	Unfunded	2		\$150,000				\$150,000
North Ave Storm Drain Improvements	Unfunded	3		\$1,200,000				\$1,200,000
College Avenue Regional Storm Drain Project	Unfunded	3			\$350,000			\$350,000
Project 1_1 Westerly End of Federal	Unfunded	3				\$1,750,000		\$1,750,000
Project 1_2 Broadway	Unfunded	3					\$10,050,000	\$10,050,000
Project 1_3 West Street at Broadway	Unfunded	3		\$80,000				\$80,000
Project 1_9 College Avenue	Unfunded	3					\$1,215,611	\$1,215,611
Project 1_11 Federal Blvd	Unfunded	3					\$2,410,000	\$2,410,000
TOTALS			\$0	\$4,080,000	\$350,000	\$1,750,000	\$13,675,611	\$19,855,611

Storm Drain Projects

Annual Storm Drain Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Replacement	Ongoing	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 1,271,000.00	LG 16

Project Description:

This project combines two types of storm drain projects: 1) scheduled projects that are estimated to equal less than \$100,000; and 2) unscheduled / emergency projects that are discovered in the field as emergency repair. Staff will systematically program each of the listed scheduled projects for the next year of work, while deconflicting other paving, sanitation and utility work that has been scheduled.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 2 - Gas Tax - Hwy User Fund			200,000	200,000	200,000	200,000	\$ 800,000
Fund 14 - TransNet			100,000	121,000	125,000	125,000	\$ 471,000
Totals	\$ -	\$ -	\$ 300,000	\$ 321,000	\$ 325,000	\$ 325,000	\$ 1,271,000

Storm Drain Projects

Glencoe Drive Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Design		\$ 100,000.00	

Project Description:	
The project consists of replacing approximately 135 lineal feet of 18" diameter CMP with 18" diameter HDPE storm drain pipe. The pipe is beyond its useful life and requires replacement.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 2 - Gas Tax - Hwy User Fund		100,000					\$ 100,000
Totals	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Storm Drain Projects

Massachusetts Ave Storm Drain Design

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction	Spring 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Construction		\$ 200,000.00	

Project Description:	
The project consists of designing a storm drain conveyance system on Massachusetts Ave between Central Ave and Broadway.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		200,000					\$ 200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Storm Drain Projects

Haven Drive Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Replacement	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Design		\$ 450,000.00	

Project Description:

The project consists of installing drainage improvements on Haven Driv and Mt. Vernon and replacing the concrete drainage swale between 8062 and 8070 Mt. Vernon Street. These measures will control and manage water flow during periods of heavy rainfall, significantly alleviating flooding issues for residents



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		450,000					\$ 450,000
Totals	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Storm Drain Projects

Zemco Drive Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Design		\$ 450,000.00	

Project Description:	
The project consists of making improvements to the drainage conveyance system located between Bakersfield Street and Zemco Drive. This project will include constructing a drainage facility at the termination of the concrete channel exiting onto Zemco Drive.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 2 - Gas Tax - Hwy User Fund		350,000					\$ 350,000
Fund 14 - TransNet		100,000					\$ 100,000
Totals	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Storm Drain Projects

Roy Street Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 450,000.00	

Project Description:

The project consists of replacing approximately 124 ft. of deteriorated corrugated metal storm drain pipe on Roy Street. The pipe replacement is predominately within an easement on private property with limited access. The work includes protection of existing structures, installation of storm drain pipe man holes, restoration of surface improvements including concrete driveways, chain link fences, driveway/sidewalk trenching and restoration.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			450,000				\$ 450,000
Totals	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000

Storm Drain Projects

Lansing Dr. Storm Drain Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000.00	

Project Description:

The project consists of replacing approximately 250 ft. of corrugated metal storm drain pipe on Lansing Dr. The storm pipe replacement is predominately within an easement on private property with limited access. The work includes protection of existing structures, installation of storm drain pipe man holes, restoration of surface improvements including concrete driveways, chain link fences, driveway/sidewalk trenching and restoration.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			500,000				\$ 500,000
Totals	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

Storm Drain Projects

New Jersey Ave Storm Drain Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 250,000.00	

Project Description:

The project consists of constructing drainage facilities on New Jersey Ave within the right-of-way south of Roosevelt Ave.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			250,000				\$ 250,000
Totals	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

Storm Drain Projects

Burnell Ave/Cypress Ave Storm Drain Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000.00	

Project Description:

The project consists of constructing storm drain facilities within Cypress Ave and Burnell Ave. The area currently lacks drainage facilities and this project will help mitigate localized flooding.

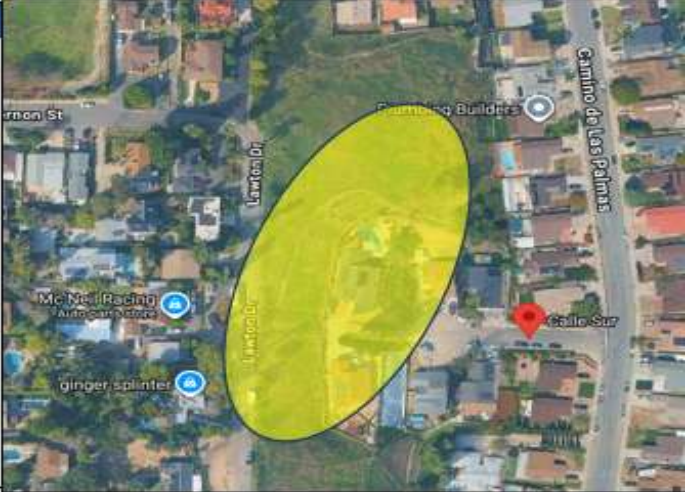


	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				500,000			\$ 500,000
Totals	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000

Storm Drain Projects

Calle Sur Drain Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
Unfunded	Unfunded		\$ 500,000.00	

Project Description: The project consists of drainage improvements within the open space area between Lawton Dr. and Calle Sur. This project will seek to underground a storm drain from Lawton Drive to Calle Sur and rehabilitate the existing drainage v-ditch that serpentine from Lawton Drive to Calle Sur.	
--	--

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			500,000				\$ 500,000
Totals	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

Storm Drain Projects

Russan Lane Storm Drain Replacement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 150,000.00	

Project Description:	
The project consists of replacing 220 ft. of 48-inch corrugated metal storm drain pipe within the open space area east of Russan Lane. The corrugated metal storm drain has deteriorated and requires replacement. The work includes installation of storm drain pipe, man holes, and restoration of surface improvements.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			150,000				\$ 150,000
Totals	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Storm Drain Projects

North Ave Storm Drain Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction	Fiscal Year 2027/28	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
Unfunded	Unfunded		\$ 1,200,000.00	

Project Description:	
This project proposes storm drainage infrastructure and roadway improvements within the direct vicinity of 7909 North Avenue and extends easterly and southerly to the existing drainage system located at the corner of Grove Street and Lester Avenue. This project will provide improved drainage conveyance and mitigates flooding conditions to commercial businesses along North Ave and the southerly properties along the street to the east.	

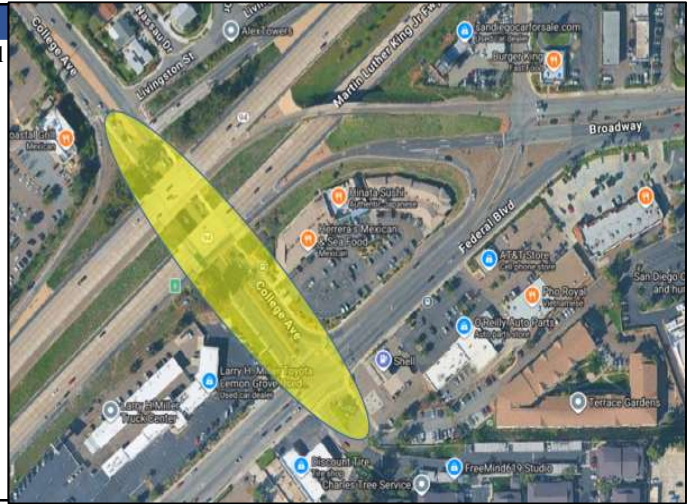
	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			1,200,000				\$ 1,200,000
Totals	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000

Storm Drain Projects

College Avenue Regional Storm Drain Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 350,000.00	

Project Description:
This project creates a single regional storm drain capture system that will collect a surface runoff from priority land uses as well as trash and debris preventing it from traveling into the City's waterway. This device will help to offset the number of curb inlet devices that have to be installed according to Track 1 compliance option of the Trash Amendment.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
				350,000			\$ 350,000
Totals	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000

Storm Drain Projects

Project 1_1 Westerly End of Federal Blvd

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 1,750,000.00	

Project Description:	
This project is one of the top five prioritized storm drain projects that was identified in the Storm Drain Master Plan that was approved in December 2019. This project will perform multiple capital improvements at the west end of Federal Blvd.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary					1,750,000		\$ 1,750,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ -	\$ 1,750,000

Storm Drain Projects

Project 1_2 Broadway

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 10,050,000.00	

Project Description:

This project is one of the top five prioritized storm drain projects that was identified in the Storm Drain Master Plan that was approved in December 2019. This project will perform multiple capital improvements on Broadway.

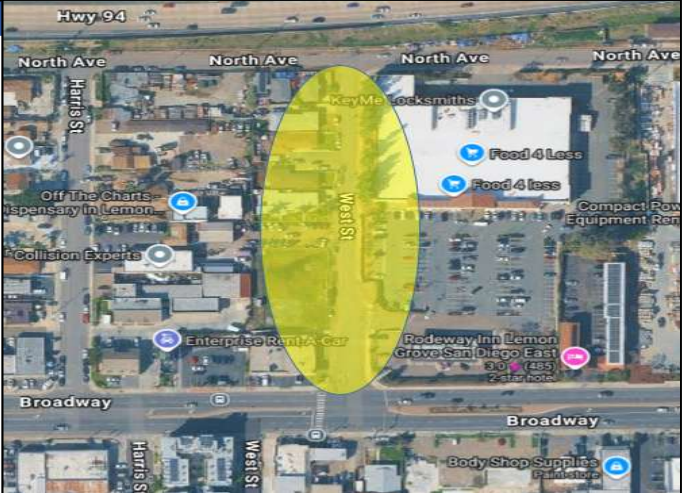


	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						10,050,000	\$ 10,050,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	#####	\$ 10,050,000

Storm Drain Projects

Project 1_3 West at Broadway

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 80,000.00	

Project Description:	
This project is one of the top five prioritized storm drain projects that was identified in the Storm Drain Master Plan that was approved in December 2019. This project will perform multiple capital improvements at West Street north of Broadway.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			80,000				\$ 80,000
Totals	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

Storm Drain Projects

Project 1_9 College Ave

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 1,215,611.00	

Project Description:	
This project is one of the top five prioritized storm drain projects that was identified in the Storm Drain Master Plan that was approved in December 2019. This project will perform multiple capital improvements along the College Ave corridor.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						1,215,611	\$ 1,215,611
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,215,611	\$ 1,215,611

Storm Drain Projects

Project 1_11 Federal Blvd

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 2,410,000.00	

Project Description:	
This project is one of the top five prioritized storm drain projects that was identified in the Storm Drain Master Plan that was approved in December 2019. This project will perform multiple capital improvements along Federal Blvd west of College Blvd.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
						2,410,000	\$ 2,410,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,410,000	\$ 2,410,000

STREETS PROJECTS (FUNDED)								
Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Streets < 50 PCI	Measure T	1	\$1,200,000					\$1,200,000
FY 2026-2027 Street Rehabilitation Project	Gas Tax	1	\$452,000					\$1,052,000
	TransNet		\$600,000					
FY 2027-2028 Street Rehabilitation Project	Gas Tax	1		\$617,000				\$1,264,000
	TransNet			\$647,000				
FY 2028-2029 Street Rehabilitation Project	Gas Tax	1			\$552,000			\$1,232,000
	TransNet				\$680,000			
FY 2029-2030 Street Rehabilitation Project	Gas Tax	1				\$510,000		\$1,194,000
	TransNet					\$684,000		
FY 2030-2031 Street Rehabilitation Project	Gas Tax	1					\$510,000	\$1,211,000
	TransNet						\$701,000	
Broadway & Sweetwater Rd. Improvements	Grants	1	\$280,900	\$472,000	\$2,247,100	\$500,000		\$3,500,000
Connect Main Street Phases 2 & 3	Grants	1	\$300,000	\$2,333,000	\$2,258,000			\$4,891,000
Connect Main Street Phases 4-6	Grants	1	\$500,000	\$890,000	\$3,347,500	\$3,347,500		\$8,085,000
Lincoln Street Rehabilitation Project	CDBG	1	\$121,889					\$121,889
Madera Street Safety Design	Measure T	1	\$200,000					\$200,000
Massachusetts Ave Safe Routes to Transit	Grants	2	\$150,000	\$310,000	\$5,000			\$465,000
North Ave (Olive to Buena Vista)	CDBG	1	\$123,483					\$123,483
Regional Bikeway Corridor Study	Grants	2	\$100,000	\$332,500	\$201,000	\$20,000		\$653,500
Traffic Signal Improvements	Measure T	1	\$100,000					\$600,000
	Fund 27		\$500,000					
TOTALS			\$4,628,272	\$5,601,500	\$9,290,600	\$5,061,500	\$1,211,000	\$25,792,872

STREETS PROJECTS (UNFUNDED)								
Project Name	Funding Source(s)	Priority	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Broadway Median Rehabilitation	Unfunded	3		\$500,000				\$500,000
Entry Monument Signs	Unfunded	3		\$500,000				\$500,000
Connect Main Street Ph. VII	Unfunded	3					\$5,000,000	\$5,000,000
Streets Less Than 25 PCI	Unfunded	1					\$5,540,000	\$5,540,000
Federal Blvd Slope Stabilization	Unfunded	3		\$750,000				\$350,000
Streets in "Poor" or "Very Poor" Condition	Unfunded	1		\$7,040,000	\$7,040,000	\$7,040,000	\$14,080,000	\$35,200,000
TOTALS			\$0	\$8,790,000	\$7,040,000	\$7,040,000	\$24,620,000	\$47,090,000

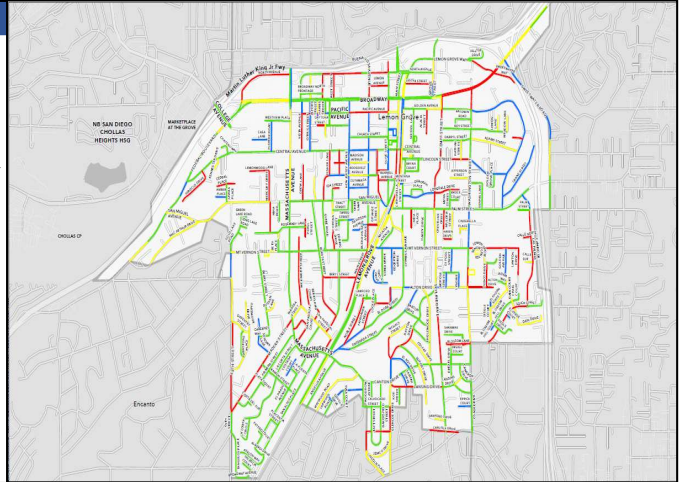
Streets Projects

Streets Less Than 50 PCI

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Winter 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Pre-Construction		\$ 1,200,000.00	

Project Description:

This project involves re-paving streets designated with a pavement condition index (PCI) of 50 or less, which is considered "fair/poor condition." The Lemon Grove Pavement Master Plan (2023), identified 107 streets as having a PCI equal to or less than 25. The number of streets completed will vary based on street square footage, number of digouts, and treatment depth.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		1,200,000					1,200,000
Totals	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000

Streets Projects

Annual Street Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Ongoing	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 5,953,000.00	LG 20

Project Description:
The Annual Street Rehabilitation Project consists of street rehabilitation and pavement maintenance on various streets identified for treatment in accordance with the Pavement Management Plan adopted in April 2023. The annual rehabilitation project will help to increase and maintain the City's overall Pavement Condition Index (PCI).



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		452,000	617,000	552,000	510,000	510,000	\$ 2,641,000
Fund 14 - TransNet		600,000	647,000	680,000	684,000	701,000	\$ 3,312,000
Totals	\$ -	\$ 1,052,000	\$ 1,264,000	\$ 1,232,000	\$ 1,194,000	\$ 1,211,000	\$ 5,953,000

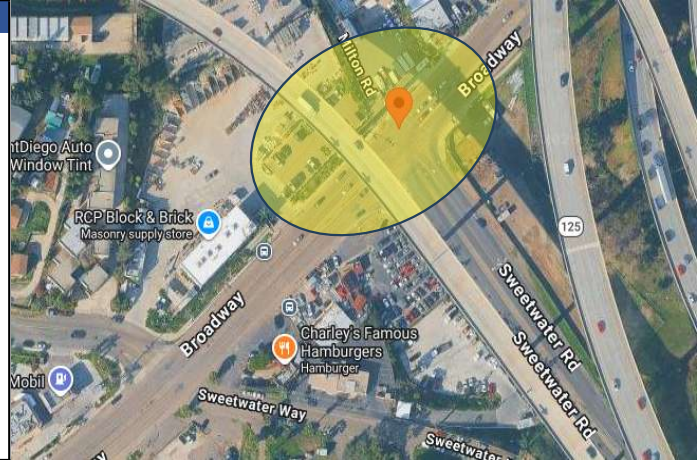
Streets Projects

Broadway & Sweetwater Rd. Street Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Construction	Summer 2030	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 26/27	Planning & Design		\$ 3,500,000.00	

Project Description:

This project provides funding for design and construction to improve the intersection of Broadway and Sweetwater Road and corresponding approaches. The project will assess the feasibility of constructing a roundabout with separated bike lanes or protected intersection. This project is funded by SANDAG's TramsNet Smart Growth Initiative Program.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Grants		280,900	472,000	2,247,100	500,000		3,500,000
Totals	\$ -	\$ 280,900	\$ 472,000	\$ 2,247,100	\$ 500,000	\$ -	\$ 3,500,000

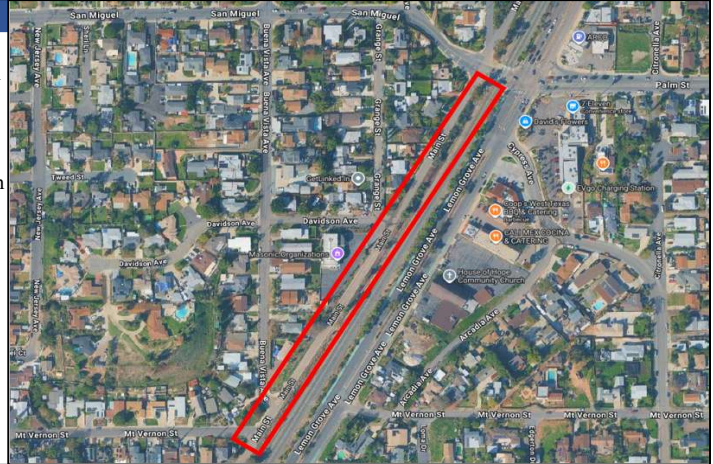
Parks Projects

Connect Main Street Project Phase II & III

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	Summer 2028	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Design		\$ 4,891,000.00	

Project Description:

This project involves designing and constructing a linear parkway on Main Street between Burnell Ave and San Miguel and San Miguel to Mt. Vernon Street. The project will implement Phase 2 and Phase 3 of the Connect Main Street project and will include pedestrian and bicycle facilities, crosswalks, bulb outs, lighting and landscape features. This project is funded by the California Transportation Commission Active Transportation Program.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (ATP)		300,000	2,333,000	2,258,000			\$ 4,891,000
Totals	\$ -	\$ 300,000	\$ 2,333,000	\$ 2,258,000	\$ -	\$ -	\$ 4,891,000

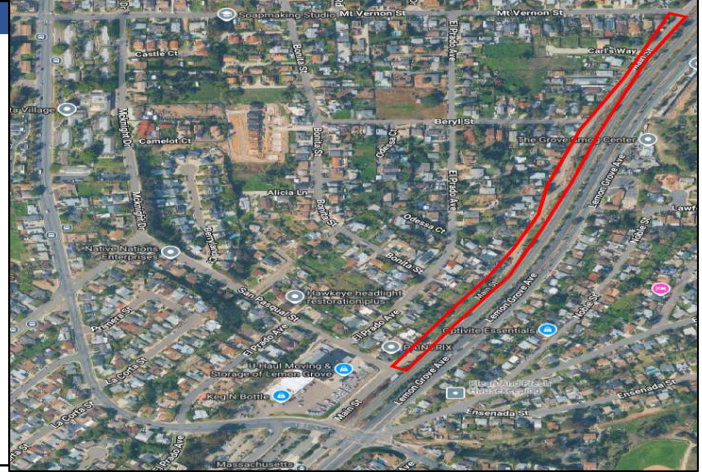
Streets Projects

Connect Main Street Project Phase IV-VI

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Design		\$ 8,085,000.00	

Project Description:

This project involves design and construction of a linear parkway on Main Street between Mt. Vernon and Massachusetts Ave. The project will implement Phase 4 through 6 of the Connect Main Street project to construct and will include pedestrian and bicycle facilities, crosswalks, bulb outs, lighting and landscape features.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (ATP)		500,000	890,000	3,347,500	3,347,500		\$ 8,085,000
Totals	\$ -	\$ 500,000	\$ 890,000	\$ 3,347,500	\$ 3,347,500	\$ -	\$ 8,085,000

Streets Projects

Lincoln Street Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Spring 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Pre-Construction		\$ 121,889.00	

Project Description:	
This project involves the street rehabilitation of Lincoln Street between Kempf Street and Washington Street. This project includes striping and ADA ramp improvements. This project is funded through the U.S. Housing and Urban Development Community Development Block Grant.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (CDBG)		121,889					121,889
Totals	\$ -	\$ 121,889	\$ -	\$ -	\$ -	\$ -	\$ 121,889

Streets Projects

Madera Street Safety Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	Spring 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2025-26	Planning & Design		\$ 200,000.00	

Project Description:

This project involves the re-design of Madera Street from 69th Street to Massachusetts Ave for traffic calming measures. This project will prioritize pedestrian, cyclist and school safety needs, by assessing improved bike lanes, green infrastrucutre, and complete street components.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		200,000					200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Streets Projects

Massachusetts Ave Safe Routes to Transit

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Planning		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning		\$ 465,000.00	

Project Description:

The Lemon Grove Massachusetts Avenue Safe Routes to Transit Connectivity Plan is a transformative urban mobility initiative aimed at enhancing first-last mile (FLM) connectivity, fostering transit-oriented development (TOD) housing, and revitalizing key transit hubs in Lemon Grove, CA. Centered around the Massachusetts Avenue Trolley Station and San Altos Elementary School, this project will produce a specific plan to guide future development, identify a strategic rezone to support mixed-use and higher-density housing near transit, and propose comprehensive street improvement recommendations to enhance safety, walkability, and multimodal access. This project is funded by SANDAG's TramsNet Smart Growth Initiative Program.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (SGIP)		150,000	310,000	5,000			465,000
Totals	\$ -	\$ 150,000	\$ 310,000	\$ 5,000	\$ -	\$ -	\$ 465,000

Streets Projects

North Avenue Street Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Spring 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Pre-Construction		\$ 123,483.00	

Project Description:

This project involves the street rehabilitation of North Ave between Olive Street and Buena Vista Avenue. This project includes striping, ADA ramp improvements, and new traffic loops. This project is funded through the U.S. Housing and Urban Development Community Development Block Grant.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (CDBG)		123,483					123,483
Totals	\$ -	\$ 123,483	\$ -	\$ -	\$ -	\$ -	\$ 123,483

Streets Projects

Regional Bikeway Corridor Study

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Planning		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning		\$ 653,500.00	

Project Description:	
This project provides a conceptual planning study for approximately 3 miles of separated regional bikeway along the Lemon Grove Avenue and Broadway corridors in the City of Lemon Grove. The project will include detailed coordination among SANDAG, the City of La Mesa, MTS, CPUC, and other key stakeholders to identify potential overlap and integration with the regional bikeway program, the Connect Main Street project, and Broadway revitalization efforts.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (SGIP)		100,000	332,500	201,000	20,000		653,500
Totals	\$ -	\$ 100,000	\$ 332,500	\$ 201,000	\$ 20,000	\$ -	\$ 653,500

Streets Projects

Traffic Signal Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	Spring 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Design		\$ 600,000.00	

Project Description:

This project involves upgrading up to three (3) traffic signals citywide. This project consists of replacing equipment at its end of useful life, enhancing signal phasing and timing, and upgrading existing signals to current standards. This project will prioritize traffic signals on arterial roadways.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 27 - RTCIP		500,000					\$ 500,000
Fund 37 - Measure T		100,000					\$ 100,000
Totals	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Streets Projects

Broadway Median Rehabilitation

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000.00	

Project Description:
This project involves rehabilitating the medians located on Broadway between North Ave and West Street. This project consists of improvements to median hardscapes, landscape, irrigation, and curb and gutter repairs. The purpose of the project is to beautify the Broadway corridor and provide a more welcoming environment. This project is unfunded.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary			500,000				\$ 500,000
Totals	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

Streets Projects

Entry Monument Signs

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000.00	

Project Description:

This project involves the design and construction to install three (3) entrance monument signs at the entry points of the City at the following locations: Massachusetts Avenue/94 Hwy., College Ave/94 Hwy., and Broadway/94 Hwy. The purpose of the monuments will be to welcome travelers and identify the City. This project is unfunded.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary			500,000				\$ 500,000
Totals	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

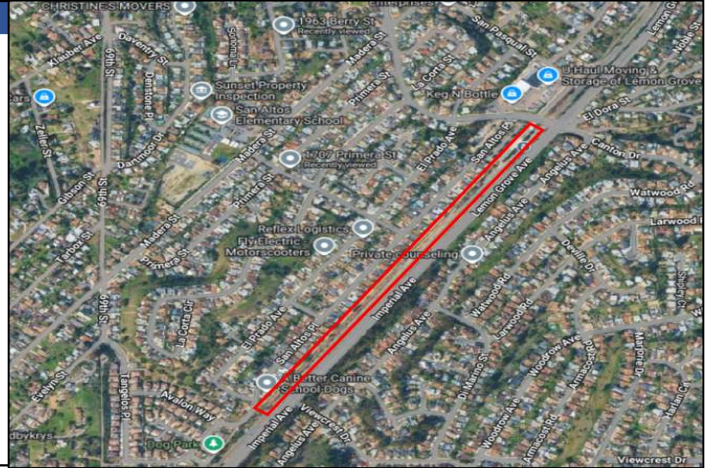
Streets Projects

Connect Main Street Project Phase VII

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 5,000,000.00	

Project Description:

This project involves design and construction of a linear parkway on Main Street from Massachusetts Ave to San Altos Place. The project will implement Phase 7 of the Connect Main Street project and includes pedestrian and bicycle facilities, crosswalks, bulb outs, lighting and landscape features. This project is unfunded.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary						5,000,000	\$ 5,000,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000

Streets Projects

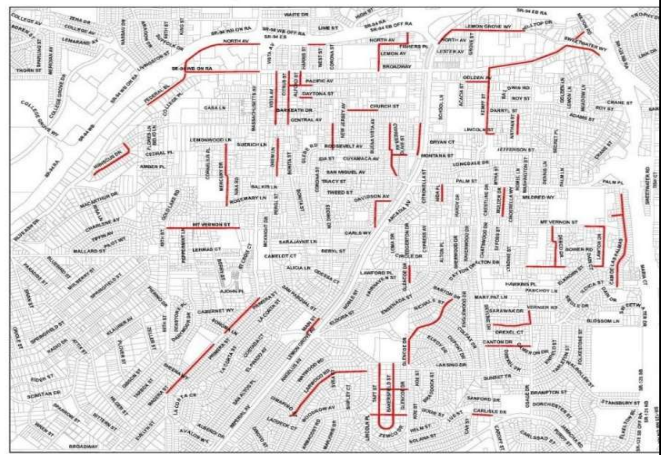
Streets Less Than 25 PCI

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 5,540,000.00	

Project Description:

Per the Lemon Grove Pavement Master Plan that was updated in April 2023, 107 streets were evaluated as having a pavement condition index (PCI) equal to or less than 25 which is considered "poor" condition. In order to treat those streets separate, funds must be programmed to treat these streets. This project seeks to fund approximately 80 streets less than 25 PCI. This is an unfunded project.

City of Lemon Grove -Streets with PCI less than 25



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary						5,540,000	5,540,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,540,000	\$ 5,540,000

Streets Projects

Federal Blvd Slope Stabilization

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Construction		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 750,000.00	

Project Description:	
This project proposes to fund stabilizing the slope adjacent to Federal Blvd between MacArthur Dr. and San Miguel Ave.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
			750,000				750,000
Totals	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000

Streets Projects

Streets 25-69 PCI

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 35,200,000.00	

Project Description:

Per the Lemon Grove Pavement Master Plan that was updated in April 2023, approximately 30 percent of the City's streets are in either a "Poor" or a "Fair" condition. This project seeks to repair streets between 25 and 69 PCI. This is an unfunded project.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
		-	7,040,000	7,040,000	7,040,000	14,080,000	35,200,000
Totals	\$ -	\$ -	\$ 7,040,000	\$ 7,040,000	\$ 7,040,000	\$ 14,080,000	\$ 35,200,000



CAPITAL IMPROVEMENT PROGRAM

SANITATION DISTRICT

FY2026-27 Capital Budget

SANITATION PROJECTS (FUNDED)							
Project Name	Funding Source(s)	Fiscal Year 2026/27	Fiscal Year 2027/28	Fiscal Year 2028/29	Fiscal Year 2029/30	Fiscal Year 2030/31	Total Project Costs
Vehicles	Sanitation - 16	\$550,000					\$550,000
Unplanned Sewer Main (Const)	Sanitation - 16	\$150,000					\$150,000
Sewer Video Inspection Program	Sanitation - 16	\$300,000					\$300,000
FY 2018/19 Sewer Rehabilitation Project - Constr.	Sanitation - 16	\$2,500,000					\$2,500,000
FY 2019/20 Sewer Rehabilitation Project - Constr.	Sanitation - 16	\$500,000					\$500,000
FY 2020/21, FY 2021/22 Sewer Rehabilitation Project - Design	Sanitation - 16	\$50,000					\$50,000
FY 2020/21, FY 2021/22 Sewer Rehabilitation Project - Constr.	Sanitation - 16	\$1,650,000					\$1,650,000
FY 2023/24 Sewer Rehabilitation Project - Constr.	Sanitation - 16	\$985,000					\$985,000
FY 2024/25 Sewer Rehabilitation Project	Sanitation - 16	\$300,000	\$1,500,000				\$1,800,000
FY 2025/26 Sewer Rehabilitation Project	Sanitation - 16	\$350,000	\$1,500,000				\$1,850,000
FY 2026/27 Sewer Rehabilitation Project	Sanitation - 16		\$250,000	\$1,500,000			\$1,750,000
FY 2027/28 Sewer Rehabilitation Project	Sanitation - 16			\$250,000	\$1,500,000		\$1,750,000
FY 2028/29 Sewer Rehabilitation Project	Sanitation - 16				\$250,000	\$1,500,000	\$1,750,000
TOTALS		\$7,335,000	\$3,250,000	\$1,750,000	\$1,750,000	\$1,500,000	\$15,585,000

Sanitation Projects

Sanitary Sewer Unplanned Construction

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Repairs		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Planning & Design		\$ 150,000.00	

Project Description:	
This project provides funding for emergency main repairs/replacements to the sanitary sewer system.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation		150,000					\$ 150,000
Totals	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Sanitation Projects

Sanitary Sewer Video Inspection Program

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Planning	Winter 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2023-24	Planning & Design		\$ 300,000.00	

Project Description: This project involves the contracting out of video inspection and assessment of the District's sewer main line system. This project will provide the District with video (CCTV) footage of all main lines in the District to help identify problem areas for future capital improvement projects.	
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	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation		300,000					\$ 300,000
Totals	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

FY 2018-19 Sewer Rehabilitation Project

Project Description:
This project involves replacing/upsizing approximately 1,685 linear feet of existing 8-and 10-inch diameter sewer main, which is currently within with 12-inch diameter pipe, including lateral extensions to several residences. Of the 1,685 linear feet of pipeline upsizing, the proposed project would relocate approximately 1,500 linear feet to a new alignment outside the earthen channel banks. This project also includes the construction of a 12-foot wide access road for pipeline maintenance purposes.

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Sanitation Projects

FY 2019-20 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Fall 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2019-20	Construction		\$ 3,810,000.00	

Project Description:

The project consists of replacing approximately 3,500 lineal feet of 8" sewer main, 25 lineal feet of 8" sewer main within a 16" casing by Jack and Bore, installation of 5 new manholes, abandonment of existing sewer mains in place by slurry filling, and the reconnection of 65 sewer laterals. The project also includes the removal of existing sewer pump station equipment and the installation of a new pump station complete with dual submersible pumps, valves and valve vault, graded access road, retaining wall, chain link fencing and pump station controls.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	3,310,000	500,000					\$ 3,810,000
Totals	\$ 3,310,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,810,000

Sanitation Projects

FY 2020-21; FY 2021-22 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2020-21	Planning & Design		\$ 703,584.00	

Project Description:

This project provides funding to complete 100% design and environmental for the FY 2020-21 and FY 2021-22 Sewer Rehabilitation Project. The project involves the installation of cured-in-place pipe lining (CIPPL) of approximately 5,000 linear feet of existing sewer main, sewer main spot repairs and installation or rehabilitation of sewer cleanouts and manholes along existing sewer mains and laterals. Project locations include Broadway, Skyline at Mt. Vernon, Baldwin, Roy, Kempf, Cinderella Place, Taft Street, and various manhole repairs citywide.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	653,584	50,000					\$ 703,584
Totals	\$ 653,584	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 703,584

Sanitation Projects

FY 2020-21; FY 2021-22 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2020-21	Planning & Design		\$ 1,650,000.00	

Project Description:

This project involves the installation of cured-in-place pipe lining (CIPPL) of approximately 5,000 linear feet of existing sewer main, sewer main spot repairs and installation or rehabilitation of sewer cleanouts and manholes along existing sewer mains and laterals. Project locations include Broadway, Skyline at Mt. Vernon, Baldwin, Roy, Kempf, Cinderella Place, Taft Street, and various manhole repairs citywide.

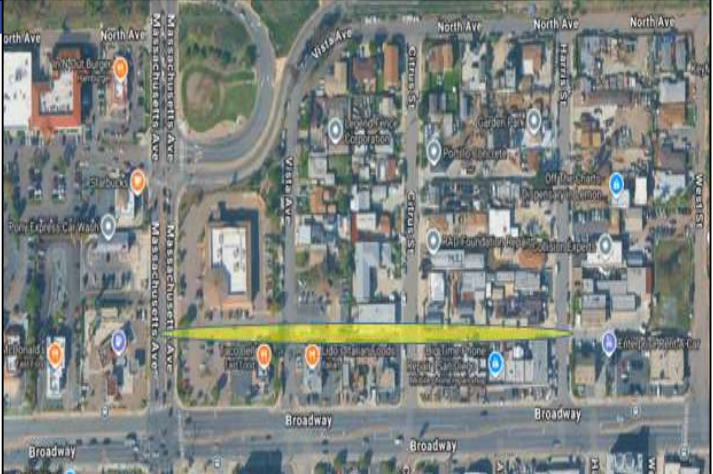


	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	-	1,650,000					\$ 1,650,000
Totals	\$ -	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000

Sanitation Projects

FY 2023-24 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2023-24	Planning & Design		\$ 985,000	

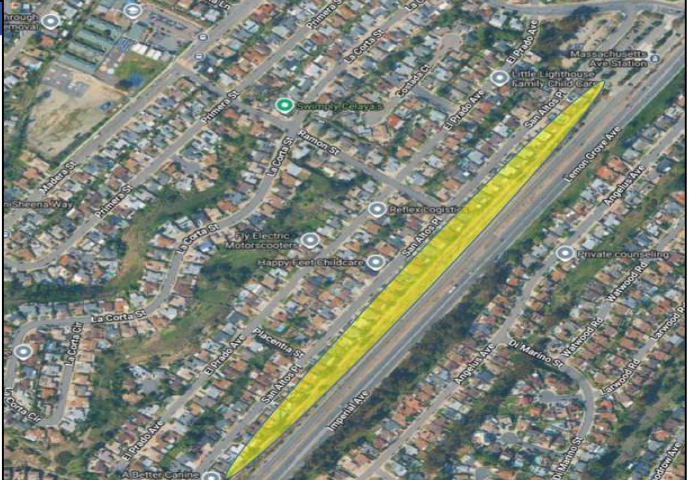
Project Description:	
This project involves the upsizing of approximately 2,124 linear feet of 8-inch sewer main with 12-inch sewer main north of Broadway between West Street and Massachusetts Ave.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation		985,000					\$ 985,000
Totals	\$ -	\$ 985,000	\$ -	\$ -	\$ -	\$ -	\$ 985,000

Sanitation Projects

FY 2024-25 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Planning & Design		\$ 1,800,000.00	

Project Description:	
Per the Lemon Grove Sanitary Sewer Master Plan that was updated in August 2017, a series of projects were prioritized for design/construction each fiscal year to efficiently maintain the District's main lines. This project involves lining/replacing 3,000 linear feet of 8-inch pipeline within the San Altos sewer easement.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation		300,000	1,500,000				\$ 1,800,000
Totals	\$ -	\$ 300,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,800,000

Sanitation Projects

FY 2025-26 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2027	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Planning & Design		\$ 1,850,000.00	

Project Description:

Per the Lemon Grove Sanitary Sewer Master Plan that was updated in August 2017, a series of projects were prioritized for design/construction each fiscal year to efficiently maintain the districts main lines. This project involves replacing 315 linear feet of 8-inch sewer pipe along MacArthur Drive and upgrading 10-inch sewer pipe to 12-inch sewer pipe along Federal Blvd.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation		350,000	1,500,000				\$ 1,850,000
Totals	\$ -	\$ 350,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,850,000

Sanitation Projects

FY 2026-27 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Improvement	Summer 2028	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Not Started		\$ 1,750,000.00	

Project Description:
Per the Lemon Grove Sanitary Sewer Master Plan that was updated in August 2017, a series of projects were prioritized for design/construction each fiscal year to efficiently maintain the districts main lines. This project involves repairs for: CIP 16 Federal Blvd South Upgrade, CIP 21 DVSP Upgrade, and CIP 23 Ensenada St. Pipeline Replacement Project.



	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation				250,000	1,500,000		\$ 1,750,000
Totals	\$ -	\$ -	\$ -	\$ 250,000	\$ 1,500,000	\$ -	\$ 1,750,000

Sanitation Projects

FY 2027-28 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Not Started		\$ 1,750,000.00	

Project Description:	
The Lemon Grove Sanitary Sewer Master Plan identified critical areas that require immediate attention. This project will rehabilitate the sanitary sewer system along several roads within the District for issues consisting of replacing vitrified clay pipe allowing inflow and infiltration (I&I), sags and flat sewer pipes due to ground settlement, voids, offset joints, root damage, cracked pipes, or damaged manholes.	

	Prior Years Approved Budget	FY 2026-27 Budget	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	FY 2030-31 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation				250,000	1,500,000		\$ 1,750,000
Totals	\$ -	\$ -	\$ -	\$ 250,000	\$ 1,500,000	\$ -	\$ 1,750,000

FY 2028-29 Sewer Rehabilitation Project

Project Description:

The Lemon Grove Sanitary Sewer Master Plan identified critical areas that require immediate attention. This project will rehabilitate the sanitary sewer system along several roads within the District for issues consisting of replacing vitrified clay pipe allowing inflow and infiltration (I&I), sags and flat sewer pipes due to ground settlement, voids, offset joints, root damage, cracked pipes, or damaged manholes.



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APPENDIX

- Budget Policy
- City Staffing Plan
- City Staff Distribution by Fund
- FY2026-27 Salary Plan
- FY2026-27 Classification Summary
- Appropriations Limit Resolution
- Budget Adoption Resolutions
- Glossary of Terms

BUDGET POLICY

The purpose of this section is to describe the City's budget policies and procedures. Areas currently covered include:

- Overview of the City's budget process
- Budget amendment requests
- Appropriation policy for operating programs and capital improvement plan projects
- Monitoring budget performance—monthly expenditure reports
- Accounting for completed capital improvement plan (CIP) projects

The City of Lemon Grove emphasizes long-range planning and effective program management. Significant features of the City's budget process include the integration of City Council goal-setting into the budgetary process and the use of formal policies and measurable objectives.

Diversified and Stable Base

The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

Long-Range Focus

To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

Current Revenues for Current Uses

The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

The fundamental purpose of the City's Budget is to link what the City Council and staff want to accomplish for the community with the resources necessary to do so. The City's Budget process does this by:

- Clearly setting major City goals and other important objectives;
- Establishing reasonable timeframes and organizational responsibility for achieving them; and
- Allocating resources for programs and projects.

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. Setting goals and priorities should drive the budget process, not follow it.

For this reason, the City begins each Budget Plan process with one or more goal setting workshops where City Council members invite goals from community groups, City Council advisory bodies and interested individuals; review the City's fiscal outlook for the next year and the status of prior goals; present their individual goals to fellow City Council members; and then set and prioritize major goals and work programs for the next year. City staff then prepares the Preliminary Budget based on the City Council's policy guidance. Formally articulated budget and fiscal policies provide the foundation for preparing and implementing the plan while assuring the City's long-term fiscal health.

The City Manager is responsible for preparing the budget and submitting it to the City Council for approval. Although specific steps will vary from year to year, the following is an overview of the general approach used under the City's budgetary process:

As noted above, the Budget process begins with City Council goal-setting session(s) to determine major objectives to be accomplished over the next year. The results of City Council goal-setting are incorporated into the budget instructions issued to the operating departments, who are responsible for submitting initial budget proposals. After these proposals are comprehensively reviewed and a detailed financial forecast is prepared, the City Manager issues the Draft Operating Budget for public comment. A final budget is then adopted by June 30.

The City Council formally reviews the City's financial condition and amends appropriations, if needed, at mid-year.

The City Council may amend or supplement the budget at any time after its adoption by majority vote of the City Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Section 1. Budget Amendments

Formal amendments to the budget (including increases or reductions in both revenues and expenditures) may be required for a variety of reasons, including:

- Supplemental appropriations approved by the City Council.
- Changes in Memorandums of Agreement.
- Acceptance of grant programs.
- Revisions to currently funded programs, projects and activities.
- Intra-departmental revisions between and within program areas.

A standard Budget Amendment Request form is used to document all budget changes. Amendments to the budget that do not have significant policy impacts and will not affect budgeted fund balances or working capital may be administratively approved by the City Manager; all other changes require City Council approval.

Policies

Budget Control

Through adoption of the annual budget, the City Council sets major City goals and program objectives, approves timeframes and departmental responsibility for accomplishing them, establishes service levels, and appropriates the resources necessary to achieve objectives and deliver services.

Under our program budgeting approach, departments are provided with significant flexibility in managing the resources allocated to them for these purposes: although detail line item budgets are prepared for each of our operating programs, formal budget controls are maintained at the fund level by department. However, in order to help assure that this overall budgetary control goal is achieved, more detailed financial reporting and budget control guidelines are internally used at the program and object level.

Budget Amendment Authority

- **City Council.** The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after its adoption by majority vote of the City Council. After budget adoption, all supplemental appropriations from fund balance or working capital require City Council approval.
- **City Manager.** The City Manager has the authority to make or approve administrative adjustments to the budget as long as those changes will not have significant policy impacts nor affect budgeted year-end fund balances or working capital.
- **Finance Director.** The Finance Director has the authority to make or approve administrative adjustments to all line item accounts at the department and program level, and to adjust offsetting revenue and expenditure accounts based on policies or programs approved by the City Council. However, any such adjustments must not have significant policy impacts nor affect budgeted year-end fund balances or working capital.
- **Department Heads.** Department Heads have the authority to make administrative adjustments within and between their program budgets as long as those changes do not have significant policy impacts nor affect department totals at the fund level. However, even within these guidelines, budget amendments require City Manager approval under the following circumstances:
 - *CIP projects.* All budget changes to capital improvement plan (CIP) projects.
 - *Staffing.* All budget changes to staffing accounts, both within and between programs. **Note:** In accordance with the City's line item control policies, Budget Amendment Requests are not required to correct for overages for sub-object level overtime accounts within the program.
 - *Travel, meetings and dues.* Any budget increases in this object code at the departmental level. This means Department Heads may approve inter-program budget changes in this object code as long as departmental totals for it are not higher.

Interfund Transfers and Loans

In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity. Any transfers between funds for operating purposes must be included as part of the operating budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year. In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay in the loan in the near term. From time-to-time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

- The Finance Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 45 days. The most common use of interfund borrowing under this circumstance is for grant programs like the Community Development Block Grant, where costs are incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds has been made.
- Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the City Council.

- Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers that affect equity by moving financial resources from one fund to another.
- Transfer budget appropriation requests must be approved City Manager's Office before expenditures are incurred. The only exception is a bona fide emergency, as approved by the City Manager. Transfer request between programs, within the same fund, can be approved by City Manager's Office. Transfer request between programs must contain adequate justification and must be submitted similar to other budget adjustments (except for the need to schedule on City Council agenda).

Budget Amendment Request

To ensure that all changes to the budget are correctly recorded and appropriately authorized, a standard Budget Amendment Request form is used to document all budget changes, including those approved by the City Council. As such, any City Council Agenda Report that amends the budget should be accompanied by a completed Budget Amendment Request when submitted to the Finance Director as part of the agenda review process; however, as noted below, it will not be included with the City Council Agenda packet.

Procedures

- **Initiating the Amendment.** The operating department requesting an amendment is responsible for completing the Budget Amendment Request. If the request requires a new program or account number, the Finance Department should be contacted before completing the form for the assignment of appropriate account numbers. Department Head approval of the request is required before its submission to the Finance Department.
- **Finance Review.** All requests should be submitted to the Finance Director who will review the request to determine the effect of the change on fund balances and to verify the account numbers. Approval by the City Manager may also be required.
- **City Council Agenda Reports.** Budget Amendment Requests that are related to a City Council agenda report will be pulled by the Finance Department and held pending City Council action. If the City Council approves the item, the request will be processed by the Finance Department without further action required by the department. Items disapproved or changed by the City Council will be returned to the originating department for further action as appropriate.
- **Implementation.** After the Budget Amendment Request has been submitted and approved, the operating department should review the next Monthly Financial Report to ensure that the change has been processed as requested.

Preparing the Budget Amendment Request

As this form updates on-line budgetary information as well as Financial Reports, its timely completion is essential in maintaining the accuracy of these reports.

Completing the form itself is largely self-explanatory. The following highlights key areas to consider in preparing the form:

- **More than One Department.** The signatures of all Department Heads are required if more than one department is affected.
- **More than One Fund.** Only one fund should be affected per form to ensure that any budget transfers between funds will not result in changes in ending fund balance for any of the funds.

- **City Manager Approval.** Whenever City Manager approval is necessary as discussed above, the City Manager Report Transmittal Form should accompany the Budget Amendment Request. If the reason for the request is a straightforward one and can be adequately described in the space provided on the form under “purpose,” no formal report preparation (other than preparing the transmittal form) is required.
- **City Council Approval.** The City Council must approve all budget amendments under the following circumstances:
 - Total amendments for expenditures do not equal zero.
 - Total amendments for revenues and expenditures are not equal.
- **Reason for the Amendment.** In most cases, the space provided on the form under “purpose” should be sufficient to describe the need for the requested change (supporting documentation may be attached if appropriate but it is not required). If the amendment implements City Council or prior City Manager approval of a budget change, the date of this action should also be referenced in this section.

Section 2. Annual Reports on Departmental Spending for Operating Programs

At the end of each fiscal year, department fiscal officers are responsible for preparing concise reports that analyze departmental spending for each of their programs. Although the specific contents and deadlines for submitting these reports will vary from year to year, they will generally:

- Compare budget appropriations with actual expenditures by program and by type.
- Identify reasons for any significant budget overage or underage; and analyze their impact on future operating budgets:
 - Are the variances one-time in nature or will they continue into the foreseeable future?
 - If the variances reflect continuing trends, are they reflected in current budgets?

Under the City's Budget policies, annual appropriations for designated capital improvement plan (CIP) projects lapse after three years unless funds are subsequently appropriated for specific project phases (such as study, design, acquisition or construction). This usually occurs at the time of contract award.

The following sets forth basic procedures for implementing this aspect of the City's Financial Plan policies.

Lapsed Projects

In the event that funding will lapse because sufficient progress has not been made in studying, designing, acquiring or constructing projects within the three-year timeframe following the Budget adoption, the managing department will either:

- Resubmit the project for consideration in a subsequent capital improvement plan.
- Present a report to the City Council recommending that the project be eliminated or indefinitely deferred. This report may be prepared on a "case-by- case" basis or incorporated into the overall budget review and approval process.

Monitoring The City's Fiscal Performance

Staying on top of the City's fiscal condition on an ongoing basis—on both the revenue and expenditure side of the equation—is an essential part of our overall strategy for preserving our fiscal health. The following summarizes how staff reports on this at the City Council and staff level.

Core Principles

There are four core principles underlying our fiscal monitoring and reporting efforts:

- **Strong Systems.** Have an underlying financial management and internal control system that captures and produces both timely and reliable information (one without the other is worthless).
- **Meaningful Reports.** To be useful for policy makers and managers, this raw data then needs to be analyzed and summarized to answer the key question of: what does it mean? And setting specific, periodic reporting goals and standards is one of the best ways of ensuring that this kind of analysis is in fact taking place. While this requires more time and effort, it is a critical organizational discipline.
- **Timely, Open Reporting.** Full, open, honest and straightforward disclosure of our fiscal condition on an ongoing basis—whether good or bad—to elected officials, senior managers, the organization at-large and the community is a fundamental precept for effective and responsible stewardship of the public resources that have been entrusted to us. In short, the results may not always be optimal—but if staff is doing its job, they should never be a surprise.
- **Organizational Responsibility.** On the revenue side (especially in the General Fund), the Finance Department plays the lead role in managing the City’s fiscal condition; on the expenditure side, Department Heads have the principal responsibility for ensuring that the City’s resources are used wisely and in accordance with adopted plans, policies, service levels and the resources allocated by the City Council.

Fiscal Health Monitoring

Annual Reporting

The City will prepare annual financial statements as follows:

- In accordance with City requirements, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors’ opinion.
- The City will use generally accepted accounting principles in preparing its annual financial statements.
- The City will issue audited financial statements within 180 days after year-end.

Interim Reporting

The City will prepare and issue timely interim reports as requested to the City Council, the City Manager, and Department Directors.

City Council-Focused Reports

The following reports are provided to the City Council on an ongoing basis, and except as noted, typically cover both revenues and expenditures.

- **Mid-Year Budget Review.** Prepared approximately seven months into each fiscal year, this is another opportunity to take a formal look at the City’s fiscal performance over the past six months, and take corrective action as needed.
- **Sales Tax Quarterly Newsletter.** Provided by our sales tax advisor, these reports provide a look at what’s happening with our General Fund revenue sources.
- **City Council Agenda Reports.** In every City Council agenda report, staff assesses the fiscal impact of the recommended action, including any budget shortfalls if applicable. In addition, a Payments Demand report is provided at each City Council meeting for Payments made since the prior City Council meeting.
- **City Council Ad Hoc Reports.** As key information comes to us with significant revenue or expenditure impacts, staff will immediately let the City Council know.

Staff-Focused Reports

As noted above, City staff receives the same reports as those listed above. This is supplemented by more detailed reports as follows:

- **Cash Balance Reports.** Every two weeks Finance accesses the City's bank cash balances on-line and compares them to our general ledger. While the primary reason for this is maximum investment of idle cash, it also keeps us on top of our cash position.
- **Check Register report.** The city issues vendor checks bi-weekly. Before releasing them, the Finance Director personally reviews and approves the check register.

Summary

There are two key aspects to our approach in monitoring our fiscal condition: staff is committed to an ongoing program of collecting meaningful information and reporting on it; and then ensuring that this information is acted upon in a timely manner.

Section 3. Monthly Financial Reports

The Finance Division issues financial reports to assist operating departments in monitoring their expenditures and revenues. These reports detail on a line item basis year-to-date budget, expenditure and encumbrance information for each operating program and capital improvement plan (CIP) project. Similar information is provided for revenues.

The purpose of these reports is to help identify erroneous postings and approved-but- unrecorded budget changes. It also helps identify any over-budget expenditures that must be corrected, either through internal reallocations or supplemental appropriations requiring City Council approval.

Budgetary Controls

- Operating departments are responsible for ensuring that adequate funds are available within the object budget for the program (or phase level for CIP projects) before submitting payment vouchers and purchase orders to Finance for processing.
- Operating departments are responsible for addressing on a timely basis any budget totals that are over-expended at the object level within the operating program or phase level within individual CIP projects.

Corrective Action

- Operating departments are responsible for initiating corrective action for any problem areas. There are generally two options for this:
 - Submitting a memorandum to Accounting requesting a correction due to incorrect coding or posting of charges or receipts.
 - Preparing a Budget Amendment Request.

Note. Depending on the circumstances, this may require City Manager or City Council approval.

Section 4. Accounting for Completed CIP Projects

Under the City's capital improvement plan (CIP) budget policies, funding is approved for each CIP project by phase when the Financial Plan is adopted. Unless otherwise approved by the City Council, appropriations for each phase lapse after three years if no activity is shown for the account.

As the project proceeds, there are a number of systems for monitoring its status, including online financial reports, formal monthly and quarterly financial reports, formal CIP status reports, and comprehensive procedures for approving construction change orders.

The purpose of this section is to bring closure to the CIP project funding process by establishing procedures for accounting for completed projects.

Goals

- Provide consistency in accounting for completed CIP projects.
- Improve financial reporting on the status of CIP projects and related effects on the City's fiscal condition.
- Assure timely and consistent filing of notices of completion for construction projects.
- Identify responsibility for approving the use of budget balances from completed projects.

Procedures

Filing of the Notice of Completion for Construction Projects (CIP)

Upon completion of construction project work specified in the contract, the City Engineer will forward to the Development Services Manager the Notice of Completion for signature. The Notice will then be filed with the County of San Diego within 10 days of the last day of work on the project to begin the formal notice for liens against the project for materials and labor.

Reporting on Completed Projects

Upon completion of each project, the managing department is responsible for preparing a City Manager Report summarizing its final status. Generally, reports are only required upon the completion of the construction phase, and should encompass all phases of the project. However, if the project is not expected to go beyond the study, design or acquisition phase, the report should be prepared upon completion of the furthest phase. Reports should:

- Briefly summarize the purpose of project.
- Discuss any unusual circumstances or difficulties in completing the project, and recommend corrective action for the future, if appropriate.
- Compare estimated and actual completion dates.
- Compare the project budget with actual costs. This comparison should provide sufficient detail to meaningfully summarize key expenditure areas and project phases.
- Summarize the status of any outside funding sources such as grants, loans, donations or developer agreements.
- Identify any outstanding encumbrance balances that should be closed once final contract payments are made.
- Request authorization for a budget amendment request transferring any remaining budget balances to or from the fund's completed or master project account.

Processing of the budget amendment request will follow upon completion of the claim period for construction projects.

Note: This account is established in each fund in order to account for net budget balances resulting from completed projects. This balance is available to fund new projects or offset shortfalls in existing projects, subject to City Council or City Manager approval as discussed below.

Roles and Responsibilities

- **City Council.** Approval by the City Council is required for all transfers from the completed projects account for any new projects as well as for any existing project when the transfer amount exceeds the City Manager's purchasing authority.
- **City Manager.** The City Manager is authorized to make transfers to and from the master project or completed projects account for existing CIP projects. The City Manager's authority to transfer balances from this account is limited to amounts otherwise within his or her purchasing authority.
- **Public Works Department.** Public Works is responsible for ensuring that notices of completion for construction projects are appropriately filed.
- **Finance Department.** The Finance Division is responsible for reviewing completed project reports for fiscal accuracy; processing the approved budget amendment request and ensuring that project budget balances on the next monthly financial report will be zero; reducing encumbrances as recommended by the managing department and ensuring that encumbrance balances will be zero after any final project contract payments are made; and ensuring that projects completed by the end of the fiscal year are not carried over into the next fiscal year.
- **Operating Departments.** Upon completion of a CIP project assigned to them, operating departments are responsible for completing timely and accurate City Manager Reports summarizing the project's final status as discussed above

City Staffing Plan

Authorized Positions by Department

Department	FY2024-25 Authorized	FY2025-26 Authorized	FY2026-27 Budget
City Council	5.0	5.0	5.0
City Attorney ¹	1.0	1.0	1.0
City Manager ²	6.0	6.0	6.0
City Clerk	1.0	1.0	1.0
Human Resources	1.0	1.0	1.0
Finance ³	5.0	5.0	5.0
Law Enforcement ¹	22.0	22.0	22.0
Fire Department ⁴	21.0	20.0	20.0
Fire Management ⁵	15.0	15.0	15.0
Community Development ⁶	4.5	4.0	5.0
Community Services ⁷	8.5	8.5	8.5
Public Works ⁸	17.0	17.5	17.5
Sanitation	6.0	6.0	6.0
Total Authorized Personnel	113.0	112.0	113.0

¹ Contracted

² Includes 1 Emotional Support Animal (ESA)

³ 1 Accounting Analyst reclassified to a Senior Management Analyst in FY2026-27

⁴ Included 1 ESA in FY2024-25

⁵ Positions shared among Cities of La Mesa, El Cajon and Lemon Grove from Heartland Fire and Rescue.
Lemon Grove's share is approx. 14%

⁶ Includes 1 Code Enforcement Officer added in FY2026-27

⁷ Includes part-time seasonal staff

⁸ Includes 1 contracted position (City Engineer)

City Staff Distribution by Fund

Position	FY 2025-26 Budget FTE	Distribution by Fund											Total
		01	02	10	11	12	14	15	21	22	23	26	
		General Fund	Highway User Tax	TDA	General Benefit Lighting	Local Benefit Lighting	TransNet	Sanitation District	Integrated Waste Reduction	Wildflower Assessment District	Serious Traffic Offender Program	Storm Water Program	
COUNCIL ¹													
Mayor	1.000	0.670	0.040		0.010	0.010		0.260	0.010				1.000
Councilmember	4.000	2.680	0.160		0.040	0.040		1.040	0.040				4.000
Council Total	5.000	3.350	0.200		0.050	0.050	0.000	1.300	0.050				5.000
CITY ATTORNEY ²													
City Attorney	1.000	1.000											1.000
City Attorney Total	1.000	1.000											1.000
CITY MANAGER													
Administration													
City Manager	1.000	0.620	0.040		0.010	0.010	0.020	0.260	0.020		0.010	0.010	1.000
Sr. Management Analyst	1.000	0.680	0.040		0.010	0.010		0.260					1.000
Management Analyst	1.000	0.680	0.040		0.010	0.010		0.260					1.000
Communication Specialist	1.000	0.670	0.040		0.010	0.010	0.010	0.260					1.000
Executive Assistant	1.000	0.670	0.040		0.010	0.010	0.010	0.260					1.000
ESA - City Kitty ³	1.000												0.000
CM Administration Total	6.000	3.320	0.200		0.050	0.050	0.040	1.300	0.020		0.010	0.010	5.000
Community Services													
Community Services Specialist	2.000	2.000											2.000
Community Services Assistant	1.000	1.000											1.000
Community Services Leaders I (PT - Seasonal)	2.500	2.500											2.500
Community Services Leaders II (PT - Seasonal)	3.000	3.000											3.000
Community Services Total	8.500	8.500											8.500
CITY CLERK													
City Clerk	1.000	0.840	0.040		0.010	0.010	0.010	0.080	0.010				1.000
City Clerk Total	1.000	0.840	0.040		0.010	0.010	0.010	0.080	0.010				1.000
HUMAN RESOURCES													
Human Resources Manager	1.000	0.700	0.050	0.002	0.002	0.002	0.004	0.230	0.010				1.000
Human Resources Total	1.000	0.700	0.050	0.002	0.002	0.002	0.004	0.230	0.010				1.000
FINANCE													
Finance Director	1.000	0.629	0.040	0.006	0.010	0.010	0.040	0.250	0.003	0.001	0.001	0.010	1.000
Sr. Management Analyst ⁸	1.000	0.670	0.040	0.010	0.010	0.010		0.250	0.010				1.000
Accounting Analyst ⁸	1.000	0.670	0.040	0.010	0.010	0.010		0.250	0.010				1.000
Account Clerk	1.000	0.680	0.040		0.010	0.010		0.250				0.010	1.000
Office Specialist II ⁴	1.000	0.700	0.040					0.250				0.010	1.000
Finance Total	5.000	3.349	0.200	0.026	0.040	0.040	0.040	1.250	0.023			0.030	5.000
LAW ENFORCEMENT ²													
Sheriff Lieutenant	1.000	1.000											1.000
Patrol Sergeant	1.000	1.000											1.000
Traffic Sergeant	1.000	1.000											1.000
Traffic Deputies	3.000	3.000											3.000
Patrol Deputies	12.000	12.000											12.000
Detectives	2.000	2.000											2.000
Motor Officer	1.000	1.000											1.000
Animal Control Officer	1.000	1.000											1.000
Law Enforcement Total	22.000	22.000											22.000
FIRE DEPARTMENT													
Battalion Chief	1.000	1.000											1.000
Captain	6.000	6.000											6.000
Fire Engineer	6.000	6.000											6.000
Firefighter/Paramedic	6.000	6.000											6.000
Fire Inspector	1.000	1.000											1.000
Fire Department Total	20.000	20.000											20.000

		Distribution by Fund											Total	
		01	02	10	11	12	14	15	21	22	23	26		
		General Fund	Highway User Tax	TDA	General Benefit Lighting	Local Benefit Lighting	TransNet	Sanitation District	Integrated Waste Reduction	Wildflower Assessment District	Serious Traffic Offender Program	Storm Water Program		
Position	FY 2025-26 Budget FTE													
FIRE MANAGEMENT ⁵														
Fire Chief	1.000	1.000											1.000	
Deputy Fire Chief	1.000	1.000											1.000	
Division Chief	2.000	2.000											2.000	
Fire Marshal	1.000	1.000											1.000	
Deputy Fire Marshal	1.000	1.000											1.000	
Battalion Chief	5.000	5.000											5.000	
Sr. Management Analyst	2.000	2.000											2.000	
Administrative Support Staff	2.000	2.000											2.000	
Fire Management Total	15.000	15.000											15.000	
DEVELOPMENT SERVICES														
Community Development Manager	1.000	0.750	0.040					0.150	0.010			0.050	1.000	
Assistant Planner	1.000	0.800	0.150					0.050					1.000	
Development Services Tech II	1.000	0.800	0.150					0.050					1.000	
Code Enforcement/Water Quality Inspector	1.000	0.500						0.500					1.000	
Code Enforcement Officer ⁷	1.000	0.500						0.500					1.000	
Development Services Total	5.000	3.350	0.340					1.250	0.010			0.050	5.000	
PUBLIC WORKS														
Adminstration														
Public Works Director	1.000	0.430	0.100	0.020	0.010	0.010	0.030	0.380	0.010			0.010	1.000	
Public Works Admin & Ops Manager	1.000	0.150	0.250	0.050	0.050	0.050	0.010	0.380	0.040	0.020			1.000	
Administrative Office Coordinator	1.000	0.410	0.100	0.050	0.010	0.010	0.020	0.380	0.020				1.000	
PW Administration Total	3.000	0.990	0.450	0.120	0.070	0.070	0.060	1.140	0.070	0.020		0.010	3.000	
Engineering														
Engineering Inspector	1.000	0.280	0.400		0.010	0.010		0.300					1.000	
Sr. Management Analyst	1.000	0.290	0.100	0.010	0.050	0.050		0.500					1.000	
City Engineer ²	1.000	0.220	0.300		0.010	0.050	0.120	0.300					1.000	
Engineering Intern	0.500	0.500											0.500	
PW Engineering Total	3.500	1.290	0.800	0.010	0.070	0.110		1.100					3.500	
Streets														
Street Supervisor	1.000	0.150	0.500				0.150	0.200					1.000	
Street Crew Lead	1.000	0.300	0.500					0.200					1.000	
Street Technician I	4.000	1.200	2.000					0.800					4.000	
Street Technician II	2.000	0.600	1.000					0.400					2.000	
PW Streets Total	8.000	2.250	4.000				0.150	1.600					8.000	
Facilities														
Facilities Supervisor	1.000	0.800						0.200					1.000	
Facility Technician	1.000	0.800						0.200					1.000	
Facility Technician I	1.000	0.800						0.200					1.000	
PW Facilities Total	3.000	2.400						0.600					3.000	
Sanitation														
Sanitation Supervisor	1.000							1.000					1.000	
Sanitation Crew Lead	1.000							1.000					1.000	
Technician I	2.000							2.000					2.000	
Technician II	2.000							2.000					2.000	
PW Sanitation Total	6.000							6.000					6.000	
TOTAL Full-Time Equivalents (FTEs)		113.000	108.339	6.280	0.158	0.292	0.332	0.424	15.850	0.193	0.021	0.011	0.100	112.000

¹ Council's count is by position, rather than FTE.

² Contracted position(s).

³ Emotional Support Animal (ESA) is fully funded by employees' donations at City Hall. No city monies are used in the support of the ESA.

⁴ Full-time position shared between Finance and Development Services Departments.

⁵ FTEs from Heartland Fire and Rescue shared among Cities of El Cajon, La Mesa and Lemon Grove. Lemon Grove's share is approx. 14%.

⁶ FTE for Fire suppression employees is 2,912 hours and other employees is 1,872 hours, except for Council.

⁷ Code Enforcement Officer added for FY2026-27

⁸ One Accounting Analyst reclassified to Sr. Management Analyst in FY 2026-27

Salary Plan

FY 2026-27

Effective 07/1/26 - 3% COLA

ACCOUNT CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	40,828.32	42,868.80	45,021.60	47,268.00	49,626.72	52,116.48	54,718.56	57,451.68	60,315.84	63,329.76	66,493.44
MONTHLY	3,402.36	3,572.40	3,751.80	3,939.00	4,135.56	4,343.04	4,559.88	4,787.64	5,026.32	5,277.48	5,541.12
BI-WEEKLY	1,570.32	1,648.80	1,731.60	1,818.00	1,908.72	2,004.48	2,104.56	2,209.68	2,319.84	2,435.76	2,557.44
HOURLY	21.81	22.90	24.05	25.25	26.51	27.84	29.23	30.69	32.22	33.83	35.52

ACCOUNTING ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	66,175.20	69,488.64	72,970.56	76,620.96	80,458.56	84,483.36	88,714.08	93,150.72	97,812.00	102,697.92	107,827.20
MONTHLY	5,514.60	5,790.72	6,080.88	6,385.08	6,704.88	7,040.28	7,392.84	7,762.56	8,151.00	8,558.16	8,985.60
BI-WEEKLY	2,545.20	2,672.64	2,806.56	2,946.96	3,094.56	3,249.36	3,412.08	3,582.72	3,762.00	3,949.92	4,147.20
HOURLY	35.35	37.12	38.98	40.93	42.98	45.13	47.39	49.76	52.25	54.86	57.60

ADMINISTRATIVE ASSISTANT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	43,617.60	45,807.84	48,091.68	50,487.84	53,015.04	55,673.28	58,462.56	61,382.88	64,452.96	67,672.80	71,061.12
MONTHLY	3,634.80	3,817.32	4,007.64	4,207.32	4,417.92	4,639.44	4,871.88	5,115.24	5,371.08	5,639.40	5,921.76
BI-WEEKLY	1,677.60	1,761.84	1,849.68	1,941.84	2,039.04	2,141.28	2,248.56	2,360.88	2,478.96	2,602.80	2,733.12
HOURLY	23.30	24.47	25.69	26.97	28.32	29.74	31.23	32.79	34.43	36.15	37.96

ADMINISTRATIVE ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	56,702.88	59,529.60	62,506.08	65,632.32	68,908.32	72,352.80	75,965.76	79,765.92	83,753.28	87,946.56	92,345.76
MONTHLY	4,725.24	4,960.80	5,208.84	5,469.36	5,742.36	6,029.40	6,330.48	6,647.16	6,979.44	7,328.88	7,695.48
BI-WEEKLY	2,180.88	2,289.60	2,404.08	2,524.32	2,650.32	2,782.80	2,921.76	3,067.92	3,221.28	3,382.56	3,551.76
HOURLY	30.29	31.80	33.39	35.06	36.81	38.65	40.58	42.61	44.74	46.98	49.33

ADMINISTRATIVE OFFICE COORDINATOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	41,857.92	43,954.56	46,144.80	48,447.36	50,862.24	53,408.16	56,085.12	58,893.12	61,832.16	64,920.96	68,159.52
MONTHLY	3,488.16	3,662.88	3,845.40	4,037.28	4,238.52	4,450.68	4,673.76	4,907.76	5,152.68	5,410.08	5,679.96
BI-WEEKLY	1,609.92	1,690.56	1,774.80	1,863.36	1,956.24	2,054.16	2,157.12	2,265.12	2,378.16	2,496.96	2,621.52
HOURLY	22.36	23.48	24.65	25.88	27.17	28.53	29.96	31.46	33.03	34.68	36.41

ADMINISTRATIVE SERVICES

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	115,539.84	121,324.32	127,389.60	133,754.40	140,437.44	147,457.44	154,833.12	162,583.20	170,707.68	179,244.00	188,210.88
MONTHLY	9,628.32	10,110.36	10,615.80	11,146.20	11,703.12	12,288.12	12,902.76	13,548.60	14,225.64	14,937.00	15,684.24
BI-WEEKLY	4,443.84	4,666.32	4,899.60	5,144.40	5,401.44	5,671.44	5,955.12	6,253.20	6,565.68	6,894.00	7,238.88
HOURLY	61.72	64.81	68.05	71.45	75.02	78.77	82.71	86.85	91.19	95.75	100.54

ASSISTANT CITY MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	127,090.08	133,436.16	140,100.48	147,101.76	154,458.72	162,190.08	170,295.84	178,813.44	187,761.60	197,159.04	207,024.48
MONTHLY	10,590.84	11,119.68	11,675.04	12,258.48	12,871.56	13,515.84	14,191.32	14,901.12	15,646.80	16,429.92	17,252.04
BI-WEEKLY	4,888.08	5,132.16	5,388.48	5,657.76	5,940.72	6,238.08	6,549.84	6,877.44	7,221.60	7,583.04	7,962.48
HOURLY	67.89	71.28	74.84	78.58	82.51	86.64	90.97	95.52	100.30	105.32	110.59

ASSISTANT ENGINEER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	68,616.29	72,053.28	75,647.52	79,428.96	83,397.60	87,572.16	91,952.64	96,557.76	101,387.52	106,460.64	111,777.12
MONTHLY	5,718.02	6,004.44	6,303.96	6,619.08	6,949.80	7,297.68	7,662.72	8,046.48	8,448.96	8,871.72	9,314.76
BI-WEEKLY	2,639.09	2,771.28	2,909.52	3,054.96	3,207.60	3,368.16	3,536.64	3,713.76	3,899.52	4,094.64	4,299.12
HOURLY	36.65	38.49	40.41	42.43	44.55	46.78	49.12	51.58	54.16	56.87	59.71

ASSISTANT PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	65,782.08	69,076.80	72,540.00	76,171.68	79,971.84	83,977.92	88,171.20	92,589.12	97,212.96	102,080.16	107,190.72
MONTHLY	5,481.84	5,756.40	6,045.00	6,347.64	6,664.32	6,998.16	7,347.60	7,715.76	8,101.08	8,506.68	8,932.56
BI-WEEKLY	2,530.08	2,656.80	2,790.00	2,929.68	3,075.84	3,229.92	3,391.20	3,561.12	3,738.96	3,926.16	4,122.72
HOURLY	35.14	36.90	38.75	40.69	42.72	44.86	47.10	49.46	51.93	54.53	57.26

ASSOCIATE ACCOUNTANT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	57,601.44	60,484.32	63,516.96	66,699.36	70,031.52	73,532.16	77,201.28	81,057.60	85,119.84	89,369.28	93,843.36
MONTHLY	4,800.12	5,040.36	5,293.08	5,558.28	5,835.96	6,127.68	6,433.44	6,754.80	7,093.32	7,447.44	7,820.28
BI-WEEKLY	2,215.44	2,326.32	2,442.96	2,565.36	2,693.52	2,828.16	2,969.28	3,117.60	3,273.84	3,437.28	3,609.36
HOURLY	30.77	32.31	33.93	35.63	37.41	39.28	41.24	43.30	45.47	47.74	50.13

ASSOCIATE CIVIL ENGINEER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	78,867.36	82,817.28	86,954.40	91,297.44	95,865.12	100,657.44	105,693.12	110,972.16	116,513.28	122,335.20	128,456.64
MONTHLY	6,572.28	6,901.44	7,246.20	7,608.12	7,988.76	8,388.12	8,807.76	9,247.68	9,709.44	10,194.60	10,704.72
BI-WEEKLY	3,033.36	3,185.28	3,344.40	3,511.44	3,687.12	3,871.44	4,065.12	4,268.16	4,481.28	4,705.20	4,940.64
HOURLY	42.13	44.24	46.45	48.77	51.21	53.77	56.46	59.28	62.24	65.35	68.62

ASSOCIATE PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	72,783.36	76,415.04	80,233.92	84,240.00	88,452.00	92,869.92	97,512.48	102,379.68	107,490.24	112,862.88	118,497.60
MONTHLY	6,065.28	6,367.92	6,686.16	7,020.00	7,371.00	7,739.16	8,126.04	8,531.64	8,957.52	9,405.24	9,874.80
BI-WEEKLY	2,799.36	2,939.04	3,085.92	3,240.00	3,402.00	3,571.92	3,750.48	3,937.68	4,134.24	4,340.88	4,557.60
HOURLY	38.88	40.82	42.86	45.00	47.25	49.61	52.09	54.69	57.42	60.29	63.30

BATTALION CHIEF

	A	B	C	D	E	F	G	H	I	76.5 SHIFT	
										Y	
ANNUAL	134,906.20	141,658.40	148,741.32	156,182.52	163,982.00	172,194.88	180,793.60	189,833.28	199,313.92	209,290.64	
MONTHLY	11,242.18	11,804.87	12,395.11	13,015.21	13,665.17	14,349.57	15,066.13	15,819.44	16,609.49	17,440.89	
BI-WEEKLY (106 hrs)	5,188.70	5,448.40	5,720.82	6,007.02	6,307.00	6,622.88	6,953.60	7,301.28	7,665.92	8,049.64	
HOURLY (2,756 hrs/yr)	48.95	51.40	53.97	56.67	59.50	62.48	65.60	68.88	72.32	75.94	
MONTHLY (56 hrs/wk. RATE)	12,196.71	12,807.17	13,447.53	14,120.28	14,825.42	15,567.93	16,345.33	17,162.60	18,019.73		
(53 regular + 3 sch'd OT)											

BATTALION CHIEF (ADMIN)

	A	B	C	D	E	F	G	H	I
ANNUAL	141,635.52	148,711.68	156,143.52	163,949.76	172,149.12	180,760.32	189,802.08	199,293.12	209,252.16
MONTHLY	11,802.96	12,392.64	13,011.96	13,662.48	14,345.76	15,063.36	15,816.84	16,607.76	17,437.68
	5,447.52	5,719.68	6,005.52	6,305.76	6,621.12	6,952.32	7,300.08	7,665.12	8,048.16
	75.66	79.44	83.41	87.58	91.96	96.56	101.39	106.46	111.78

CITY CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	100,451.52	105,468.48	110,747.52	116,288.64	122,110.56	128,213.28	134,615.52	141,354.72	148,430.88	155,844.00	163,631.52
MONTHLY	8,370.96	8,789.04	9,228.96	9,690.72	10,175.88	10,684.44	11,217.96	11,779.56	12,369.24	12,987.00	13,635.96
BI-WEEKLY	3,863.52	4,056.48	4,259.52	4,472.64	4,696.56	4,931.28	5,177.52	5,436.72	5,708.88	5,994.00	6,293.52
HOURLY	53.66	56.34	59.16	62.12	65.23	68.49	71.91	75.51	79.29	83.25	87.41

CITY MANAGER

CONTRACT											220,000.00
											18,333.33
											8,461.54
											117.52

CODE ENFORCEMENT OFFICER

	A	B	C	D	E	F	G
HOURLY	24.13	25.33	26.60	27.93	29.33	30.07	30.83

**CODE ENFORCEMENT OFFICER/
WATER QUALITY INSPECTOR**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	56,702.88	59,529.60	62,506.08	65,632.32	68,908.32	72,352.80	75,965.76	79,765.92	83,753.28	87,946.56	92,345.76
MONTHLY	4,725.24	4,960.80	5,208.84	5,469.36	5,742.36	6,029.40	6,330.48	6,647.16	6,979.44	7,328.88	7,695.48
BI-WEEKLY	2,180.88	2,289.60	2,404.08	2,524.32	2,650.32	2,782.80	2,921.76	3,067.92	3,221.28	3,382.56	3,551.76
HOURLY	30.29	31.80	33.39	35.06	36.81	38.65	40.58	42.61	44.74	46.98	49.33

COMMUNICATIONS**SPECIALIST**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	47,268.00	49,626.72	52,116.48	54,718.56	57,451.68	60,315.84	63,329.76	66,493.44	69,825.60	73,326.24	76,995.36
MONTHLY	3,939.00	4,135.56	4,343.04	4,559.88	4,787.64	5,026.32	5,277.48	5,541.12	5,818.80	6,110.52	6,416.28
BI-WEEKLY	1,818.00	1,908.72	2,004.48	2,104.56	2,209.68	2,319.84	2,435.76	2,557.44	2,685.60	2,820.24	2,961.36
HOURLY	25.25	26.51	27.84	29.23	30.69	32.22	33.83	35.52	37.30	39.17	41.13

COMMUNITY DEVELOPMENT**DIRECTOR**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	115,539.84	121,324.32	127,389.60	133,754.40	140,437.44	147,457.44	154,833.12	162,583.20	170,707.68	179,244.00	188,210.88
MONTHLY	9,628.32	10,110.36	10,615.80	11,146.20	11,703.12	12,288.12	12,902.76	13,548.60	14,225.64	14,937.00	15,684.24
BI-WEEKLY	4,443.84	4,666.32	4,899.60	5,144.40	5,401.44	5,671.44	5,955.12	6,253.20	6,565.68	6,894.00	7,238.88
HOURLY	61.72	64.81	68.05	71.45	75.02	78.77	82.71	86.85	91.19	95.75	100.54

COMMUNITY DEVELOPMENT**MANAGER**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	104,832.00	110,073.60	115,577.28	121,361.76	127,427.04	133,791.84	140,474.88	147,494.88	154,870.56	162,620.64	170,745.12
MONTHLY	8,736.00	9,172.80	9,631.44	10,113.48	10,618.92	11,149.32	11,706.24	12,291.24	12,905.88	13,551.72	14,228.76
BI-WEEKLY	4,032.00	4,233.60	4,445.28	4,667.76	4,901.04	5,145.84	5,402.88	5,672.88	5,956.56	6,254.64	6,567.12
HOURLY	56.00	58.80	61.74	64.83	68.07	71.47	75.04	78.79	82.73	86.87	91.21

COMMUNITY SERVICES**ASSISTANT**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	35,455.68	37,234.08	39,087.36	41,034.24	43,093.44	45,246.24	47,511.36	49,888.80	52,378.56	54,999.36	57,751.20
MONTHLY	2,954.64	3,102.84	3,257.28	3,419.52	3,591.12	3,770.52	3,959.28	4,157.40	4,364.88	4,583.28	4,812.60
BI-WEEKLY	1,363.68	1,432.08	1,503.36	1,578.24	1,657.44	1,740.24	1,827.36	1,918.80	2,014.56	2,115.36	2,221.20
HOURLY	18.94	19.89	20.88	21.92	23.02	24.17	25.38	26.65	27.98	29.38	30.85

COMMUNITY SERVICES LEADER I

	A	B	C	D	E	F	G
HOURLY	XX	17.33	18.2	19.11	20.07	21.07	22.12

COMMUNITY SERVICES LEADER II

	A	B	C	D	E	F	G
HOURLY	17.88	18.77	19.71	20.70	21.74	22.83	23.97

**COMMUNITY SERVICES
SPECIALIST**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	42,531.84	44,665.92	46,893.60	49,233.60	51,704.64	54,288.00	57,002.40	59,847.84	62,843.04	65,988.00	69,282.72
MONTHLY	3,544.32	3,722.16	3,907.80	4,102.80	4,308.72	4,524.00	4,750.20	4,987.32	5,236.92	5,499.00	5,773.56
BI-WEEKLY	1,635.84	1,717.92	1,803.60	1,893.60	1,988.64	2,088.00	2,192.40	2,301.84	2,417.04	2,538.00	2,664.72
HOURLY	22.72	23.86	25.05	26.30	27.62	29.00	30.45	31.97	33.57	35.25	37.01

**COMMUNITY SERVICES
SUPERINTENDENT**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	86,673.60	91,016.64	95,565.60	100,339.20	105,356.16	110,616.48	116,138.88	121,942.08	128,044.80	134,447.04	141,167.52
MONTHLY	7,222.80	7,584.72	7,963.80	8,361.60	8,779.68	9,218.04	9,678.24	10,161.84	10,670.40	11,203.92	11,763.96
BI-WEEKLY	3,333.60	3,500.64	3,675.60	3,859.20	4,052.16	4,254.48	4,466.88	4,690.08	4,924.80	5,171.04	5,429.52
HOURLY	46.30	48.62	51.05	53.60	56.28	59.09	62.04	65.14	68.40	71.82	75.41

COUNCIL MEMBER

MONTHLY										7/1-12/14 803.00	12/15-6/30 950.00
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CREW LEADER (SANITATION)

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	50,412.96	52,940.16	55,579.68	58,350.24	61,270.56	64,340.64	67,560.48	70,930.08	74,468.16	78,193.44	82,105.92
MONTHLY	4,201.08	4,411.68	4,631.64	4,862.52	5,105.88	5,361.72	5,630.04	5,910.84	6,205.68	6,516.12	6,842.16
BI-WEEKLY	1,938.96	2,036.16	2,137.68	2,244.24	2,356.56	2,474.64	2,598.48	2,728.08	2,864.16	3,007.44	3,157.92
HOURLY	26.93	28.28	29.69	31.17	32.73	34.37	36.09	37.89	39.78	41.77	43.86

CREW LEADER (STREETS)

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	50,412.96	52,940.16	55,579.68	58,350.24	61,270.56	64,340.64	67,560.48	70,930.08	74,468.16	78,193.44	82,105.92
MONTHLY	4,201.08	4,411.68	4,631.64	4,862.52	5,105.88	5,361.72	5,630.04	5,910.84	6,205.68	6,516.12	6,842.16
BI-WEEKLY	1,938.96	2,036.16	2,137.68	2,244.24	2,356.56	2,474.64	2,598.48	2,728.08	2,864.16	3,007.44	3,157.92
HOURLY	26.93	28.28	29.69	31.17	32.73	34.37	36.09	37.89	39.78	41.77	43.86

**DEVELOPMENT SERVICES
DIRECTOR**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	115,539.84	121,324.32	127,389.60	133,754.40	140,437.44	147,457.44	154,833.12	162,583.20	170,707.68	179,244.00	188,210.88
MONTHLY	9,628.32	10,110.36	10,615.80	11,146.20	11,703.12	12,288.12	12,902.76	13,548.60	14,225.64	14,937.00	15,684.24
BI-WEEKLY	4,443.84	4,666.32	4,899.60	5,144.40	5,401.44	5,671.44	5,955.12	6,253.20	6,565.68	6,894.00	7,238.88
HOURLY	61.72	64.81	68.05	71.45	75.02	78.77	82.71	86.85	91.19	95.75	100.54

**DEVELOPMENT SERVICES
TECHNICIAN II**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	56,702.88	59,529.60	62,506.08	65,632.32	68,908.32	72,352.80	75,965.76	79,765.92	83,753.28	87,946.56	92,345.76
MONTHLY	4,725.24	4,960.80	5,208.84	5,469.36	5,742.36	6,029.40	6,330.48	6,647.16	6,979.44	7,328.88	7,695.48
BI-WEEKLY	2,180.88	2,289.60	2,404.08	2,524.32	2,650.32	2,782.80	2,921.76	3,067.92	3,221.28	3,382.56	3,551.76
HOURLY	30.29	31.80	33.39	35.06	36.81	38.65	40.58	42.61	44.74	46.98	49.33

DEPUTY CITY CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	52,771.68	55,411.20	58,181.76	61,083.36	64,134.72	67,335.84	70,705.44	74,243.52	77,950.08	81,843.84	85,943.52
MONTHLY	4,397.64	4,617.60	4,848.48	5,090.28	5,344.56	5,611.32	5,892.12	6,186.96	6,495.84	6,820.32	7,161.96
BI-WEEKLY	2,029.68	2,131.20	2,237.76	2,349.36	2,466.72	2,589.84	2,719.44	2,855.52	2,998.08	3,147.84	3,305.52
HOURLY	28.19	29.60	31.08	32.63	34.26	35.97	37.77	39.66	41.64	43.72	45.91

ENGINEERING INSPECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	62,449.92	65,576.16	68,852.16	72,296.64	75,909.60	79,709.76	83,697.12	87,890.40	92,289.60	96,913.44	101,761.92
MONTHLY	5,204.16	5,464.68	5,737.68	6,024.72	6,325.80	6,642.48	6,974.76	7,324.20	7,690.80	8,076.12	8,480.16
BI-WEEKLY	2,401.92	2,522.16	2,648.16	2,780.64	2,919.60	3,065.76	3,219.12	3,380.40	3,549.60	3,727.44	3,913.92
HOURLY	33.36	35.03	36.78	38.62	40.55	42.58	44.71	46.95	49.30	51.77	54.36

ENGINEERING TECH III

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	57,152.16	60,016.32	63,011.52	66,156.48	69,469.92	72,951.84	76,602.24	80,439.84	84,464.64	88,695.36	93,132.00
MONTHLY	4,762.68	5,001.36	5,250.96	5,513.04	5,789.16	6,079.32	6,383.52	6,703.32	7,038.72	7,391.28	7,761.00
BI-WEEKLY	2,198.16	2,308.32	2,423.52	2,544.48	2,671.92	2,805.84	2,946.24	3,093.84	3,248.64	3,411.36	3,582.00
HOURLY	30.53	32.06	33.66	35.34	37.11	38.97	40.92	42.97	45.12	47.38	49.75

EXECUTIVE ASSISTANT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	50,375.52	52,902.72	55,542.24	58,312.80	61,233.12	64,303.20	67,523.04	70,892.64	74,430.72	78,156.00	82,068.48
MONTHLY	4,197.96	4,408.56	4,628.52	4,859.40	5,102.76	5,358.60	5,626.92	5,907.72	6,202.56	6,513.00	6,839.04
BI-WEEKLY	1,937.52	2,034.72	2,136.24	2,242.80	2,355.12	2,473.20	2,597.04	2,726.64	2,862.72	3,006.00	3,156.48
HOURLY	26.91	28.26	29.67	31.15	32.71	34.35	36.07	37.87	39.76	41.75	43.84

FACILITIES SUPERVISOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	54,793.44	57,526.56	60,409.44	63,423.36	66,587.04	69,919.20	73,419.84	77,088.96	80,945.28	84,988.80	89,238.24
MONTHLY	4,566.12	4,793.88	5,034.12	5,285.28	5,548.92	5,826.60	6,118.32	6,424.08	6,745.44	7,082.40	7,436.52
BI-WEEKLY	2,107.44	2,212.56	2,323.44	2,439.36	2,561.04	2,689.20	2,823.84	2,964.96	3,113.28	3,268.80	3,432.24
HOURLY	29.27	30.73	32.27	33.88	35.57	37.35	39.22	41.18	43.24	45.40	47.67

FACILITY TECHNICIAN I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	39,068.64	41,015.52	43,074.72	45,227.52	47,492.64	49,870.08	52,359.84	54,980.64	57,732.48	60,615.36	63,648.00
MONTHLY	3,255.72	3,417.96	3,589.56	3,768.96	3,957.72	4,155.84	4,363.32	4,581.72	4,811.04	5,051.28	5,304.00
BI-WEEKLY	1,502.64	1,577.52	1,656.72	1,739.52	1,826.64	1,918.08	2,013.84	2,114.64	2,220.48	2,331.36	2,448.00
HOURLY	20.87	21.91	23.01	24.16	25.37	26.64	27.97	29.37	30.84	32.38	34.00

FACILITY TECHNICIAN II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	41,988.96	44,085.60	46,294.56	48,615.84	51,049.44	53,595.36	56,272.32	59,080.32	62,038.08	65,145.60	68,402.88
MONTHLY	3,499.08	3,673.80	3,857.88	4,051.32	4,254.12	4,466.28	4,689.36	4,923.36	5,169.84	5,428.80	5,700.24
BI-WEEKLY	1,614.96	1,695.60	1,780.56	1,869.84	1,963.44	2,061.36	2,164.32	2,272.32	2,386.08	2,505.60	2,630.88
HOURLY	22.43	23.55	24.73	25.97	27.27	28.63	30.06	31.56	33.14	34.80	36.54

FINANCE DIRECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	115,539.84	121,324.32	127,389.60	133,754.40	140,437.44	147,457.44	154,833.12	162,583.20	170,707.68	179,244.00	188,210.88
MONTHLY	9,628.32	10,110.36	10,615.80	11,146.20	11,703.12	12,288.12	12,902.76	13,548.60	14,225.64	14,937.00	15,684.24
BI-WEEKLY	4,443.84	4,666.32	4,899.60	5,144.40	5,401.44	5,671.44	5,955.12	6,253.20	6,565.68	6,894.00	7,238.88
HOURLY	61.72	64.81	68.05	71.45	75.02	78.77	82.71	86.85	91.19	95.75	100.54

FINANCE MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	104,832.00	110,073.60	115,577.28	121,361.76	127,427.04	133,791.84	140,474.88	147,494.88	154,870.56	162,620.64	170,745.12
MONTHLY	8,736.00	9,172.80	9,631.44	10,113.48	10,618.92	11,149.32	11,706.24	12,291.24	12,905.88	13,551.72	14,228.76
BI-WEEKLY	4,032.00	4,233.60	4,445.28	4,667.76	4,901.04	5,145.84	5,402.88	5,672.88	5,956.56	6,254.64	6,567.12
HOURLY	56.00	58.80	61.74	64.83	68.07	71.47	75.04	78.79	82.73	86.87	91.21

FIRE CAPTAIN

	A	B	C	D	E	F	G	H	I		
ANNUAL	103,735.84	108,917.12	114,374.00	120,106.48	126,114.56	132,425.80	139,040.20	145,985.32	153,288.72		
MONTHLY	8,644.65	9,076.43	9,531.17	10,008.87	10,509.55	11,035.48	11,586.68	12,165.44	12,774.06		
BI-WEEKLY (106 hrs)	3,989.84	4,189.12	4,399.00	4,619.48	4,850.56	5,093.30	5,347.70	5,614.82	5,895.72		
HOURLY (2,756 hrs/yr)	37.64	39.52	41.50	43.58	45.76	48.05	50.45	52.97	55.62		
MONTHLY (56 hrs/wk. RATE) (53 regular + 3 sch'd OT)	9,378.63	9,847.07	10,340.42	10,858.68	11,401.87	11,972.46	12,570.46	13,198.36	13,858.65		

FIRE DIVISION CHIEF

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	144,967.68	152,212.32	159,831.36	167,824.80	176,211.36	185,028.48	194,276.16	203,991.84	214,194.24	224,902.08	236,152.80
MONTHLY	12,080.64	12,684.36	13,319.28	13,985.40	14,684.28	15,419.04	16,189.68	16,999.32	17,849.52	18,741.84	19,679.40
BI-WEEKLY	5,575.68	5,854.32	6,147.36	6,454.80	6,777.36	7,116.48	7,472.16	7,845.84	8,238.24	8,650.08	9,082.80
HOURLY	77.44	81.31	85.38	89.65	94.13	98.84	103.78	108.97	114.42	120.14	126.15

FIRE ENGINEER

	A	B	C	D	E	F	G	H	I		
ANNUAL	90,203.88	94,723.72	99,464.04	104,424.84	109,633.68	115,118.12	120,878.16	126,913.80	133,252.60		
MONTHLY	7,516.99	7,893.64	8,288.67	8,702.07	9,136.14	9,593.18	10,073.18	10,576.15	11,104.38		
BI-WEEKLY (106 hrs)	3,469.38	3,643.22	3,825.54	4,016.34	4,216.68	4,427.62	4,649.16	4,881.30	5,125.10		
HOURLY (2,756 hrs/yr)	32.73	34.37	36.09	37.89	39.78	41.77	43.86	46.05	48.35		
MONTHLY (56 hrs/wk. RATE) (53 regular + 3 sch'd OT)	8,155.23	8,563.86	8,992.43	9,440.93	9,911.85	10,407.69	10,928.45	11,474.13	12,047.21		

FIREFIGHTER/PARAMEDIC

	A	B	C	D	E	F	G	H	I		
ANNUAL	83,947.76	88,136.88	92,546.48	97,176.56	102,027.12	107,125.72	112,472.36	118,094.60	123,992.44		
MONTHLY	6,995.65	7,344.74	7,712.21	8,098.05	8,502.26	8,927.14	9,372.70	9,841.22	10,332.70		
BI-WEEKLY (106 hrs)	3,228.76	3,389.88	3,559.48	3,737.56	3,924.12	4,120.22	4,325.86	4,542.10	4,768.94		
HOURLY (2,756 hrs/yr)	30.46	31.98	33.58	35.26	37.02	38.87	40.81	42.85	44.99		
MONTHLY (56 hrs/wk. RATE) (53 regular + 3 sch'd OT)	7,589.62	7,968.35	8,367.02	8,785.62	9,224.15	9,685.11	10,168.49	10,676.79	11,210.01		

FIRE INSPECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	62,449.92	65,576.16	68,852.16	72,296.64	75,909.60	79,709.76	83,697.12	87,890.40	92,289.60	96,913.44	101,761.92
MONTHLY	5,204.16	5,464.68	5,737.68	6,024.72	6,325.80	6,642.48	6,974.76	7,324.20	7,690.80	8,076.12	8,480.16
BI-WEEKLY	2,401.92	2,522.16	2,648.16	2,780.64	2,919.60	3,065.76	3,219.12	3,380.40	3,549.60	3,727.44	3,913.92
HOURLY	33.36	35.03	36.78	38.62	40.55	42.58	44.71	46.95	49.30	51.77	54.36

**FIRE PREVENTION/
PUBLIC EDUCATION SPECIALIST**

	A	B	C	D	E	F	G				
HOURLY	24.25	25.45	26.74	28.07	29.50	30.24	30.99				

HUMAN RESOURCES MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	100,451.52	105,468.48	110,747.52	116,288.64	122,110.56	128,213.28	134,615.52	141,354.72	148,430.88	155,844.00	163,631.52
MONTHLY	8,370.96	8,789.04	9,228.96	9,690.72	10,175.88	10,684.44	11,217.96	11,779.56	12,369.24	12,987.00	13,635.96
BI-WEEKLY	3,863.52	4,056.48	4,259.52	4,472.64	4,696.56	4,931.28	5,177.52	5,436.72	5,708.88	5,994.00	6,293.52
HOURLY	53.66	56.34	59.16	62.12	65.23	68.49	71.91	75.51	79.29	83.25	87.41

INTERN

HOURLY											16.90
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LICENSE CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	37,084.32	38,956.32	40,903.20	42,943.68	45,096.48	47,342.88	49,701.60	52,191.36	54,793.44	57,526.56	60,409.44
MONTHLY	3,090.36	3,246.36	3,408.60	3,578.64	3,758.04	3,945.24	4,141.80	4,349.28	4,566.12	4,793.88	5,034.12
BI-WEEKLY	1,426.32	1,498.32	1,573.20	1,651.68	1,734.48	1,820.88	1,911.60	2,007.36	2,107.44	2,212.56	2,323.44
HOURLY	19.81	20.81	21.85	22.94	24.09	25.29	26.55	27.88	29.27	30.73	32.27

MAINTENANCE SERVICE WORKER

	A	B	C	D	E	F	G
HOURLY	XX	17.33	18.2	19.11	20.07	21.07	22.12

MANAGEMENT ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	67,635.36	71,023.68	74,580.48	78,305.76	82,218.24	86,336.64	90,660.96	95,191.20	99,946.08	104,944.32	110,185.92
MONTHLY	5,636.28	5,918.64	6,215.04	6,525.48	6,851.52	7,194.72	7,555.08	7,932.60	8,328.84	8,745.36	9,182.16
BI-WEEKLY	2,601.36	2,731.68	2,868.48	3,011.76	3,162.24	3,320.64	3,486.96	3,661.20	3,844.08	4,036.32	4,237.92
HOURLY	36.13	37.94	39.84	41.83	43.92	46.12	48.43	50.85	53.39	56.06	58.86

MAYOR

MONTHLY										7/1-12/14	12/15-6/30
										1,405.25	1,662.50

OFFICE AIDE

	A	B	C	D	E	F	G
HOURLY	XX	17.33	18.2	19.11	20.07	21.07	22.12

OFFICE SPECIALIST I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	33,770.88	35,455.68	37,234.08	39,087.36	41,034.24	43,093.44	45,246.24	47,511.36	49,888.80	52,378.56	54,999.36
MONTHLY	2,814.24	2,954.64	3,102.84	3,257.28	3,419.52	3,591.12	3,770.52	3,959.28	4,157.40	4,364.88	4,583.28
BI-WEEKLY	1,298.88	1,363.68	1,432.08	1,503.36	1,578.24	1,657.44	1,740.24	1,827.36	1,918.80	2,014.56	2,115.36
HOURLY	18.04	18.94	19.89	20.88	21.92	23.02	24.17	25.38	26.65	27.98	29.38

OFFICE SPECIALIST II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	35,455.68	37,234.08	39,087.36	41,034.24	43,093.44	45,246.24	47,511.36	49,888.80	52,378.56	54,999.36	57,751.20
MONTHLY	2,954.64	3,102.84	3,257.28	3,419.52	3,591.12	3,770.52	3,959.28	4,157.40	4,364.88	4,583.28	4,812.60
BI-WEEKLY	1,363.68	1,432.08	1,503.36	1,578.24	1,657.44	1,740.24	1,827.36	1,918.80	2,014.56	2,115.36	2,221.20
HOURLY	18.94	19.89	20.88	21.92	23.02	24.17	25.38	26.65	27.98	29.38	30.85

PARK RANGER

	A	B	C	D	E	F	G
HOURLY	17.49	18.36	19.28	20.25	21.25	21.78	22.34

PRINCIPAL PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	100,451.52	105,468.48	110,747.52	116,288.64	122,110.56	128,213.28	134,615.52	141,354.72	148,430.88	155,844.00	163,631.52
MONTHLY	8,370.96	8,789.04	9,228.96	9,690.72	10,175.88	10,684.44	11,217.96	11,779.56	12,369.24	12,987.00	13,635.96
BI-WEEKLY	3,863.52	4,056.48	4,259.52	4,472.64	4,696.56	4,931.28	5,177.52	5,436.72	5,708.88	5,994.00	6,293.52
HOURLY	53.66	56.34	59.16	62.12	65.23	68.49	71.91	75.51	79.29	83.25	87.41

PUBLIC WORKS DIRECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	115,539.84	121,324.32	127,389.60	133,754.40	140,437.44	147,457.44	154,833.12	162,583.20	170,707.68	179,244.00	188,210.88
MONTHLY	9,628.32	10,110.36	10,615.80	11,146.20	11,703.12	12,288.12	12,902.76	13,548.60	14,225.64	14,937.00	15,684.24
BI-WEEKLY	4,443.84	4,666.32	4,899.60	5,144.40	5,401.44	5,671.44	5,955.12	6,253.20	6,565.68	6,894.00	7,238.88
HOURLY	61.72	64.81	68.05	71.45	75.02	78.77	82.71	86.85	91.19	95.75	100.54

PUBLIC WORKS OPERATIONS & ADMINISTRATION MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	105,056.64	110,316.96	115,839.36	121,623.84	127,707.84	134,091.36	140,793.12	147,831.84	155,226.24	162,995.04	171,138.24
MONTHLY	8,754.72	9,193.08	9,653.28	10,135.32	10,642.32	11,174.28	11,732.76	12,319.32	12,935.52	13,582.92	14,261.52
BI-WEEKLY	4,040.64	4,242.96	4,455.36	4,677.84	4,911.84	5,157.36	5,415.12	5,685.84	5,970.24	6,269.04	6,582.24
HOURLY	56.12	58.93	61.88	64.97	68.22	71.63	75.21	78.97	82.92	87.07	91.42

PUBLIC WORKS SECRETARY

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	37,103.04	38,956.32	40,903.20	42,943.68	45,096.48	47,342.88	49,701.60	52,191.36	54,793.44	57,526.56	60,409.44
MONTHLY	3,091.92	3,246.36	3,408.60	3,578.64	3,758.04	3,945.24	4,141.80	4,349.28	4,566.12	4,793.88	5,034.12
BI-WEEKLY	1,427.04	1,498.32	1,573.20	1,651.68	1,734.48	1,820.88	1,911.60	2,007.36	2,107.44	2,212.56	2,323.44
HOURLY	19.82	20.81	21.85	22.94	24.09	25.29	26.55	27.88	29.27	30.73	32.27

PUBLIC WORKS
SUPERINTENDENT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	86,673.60	91,016.64	95,565.60	100,339.20	105,356.16	110,616.48	116,138.88	121,942.08	128,044.80	134,447.04	141,167.52
MONTHLY	7,222.80	7,584.72	7,963.80	8,361.60	8,779.68	9,218.04	9,678.24	10,161.84	10,670.40	11,203.92	11,763.96
BI-WEEKLY	3,333.60	3,500.64	3,675.60	3,859.20	4,052.16	4,254.48	4,466.88	4,690.08	4,924.80	5,171.04	5,429.52
HOURLY	46.30	48.62	51.05	53.60	56.28	59.09	62.04	65.14	68.40	71.82	75.41

RECREATION LEADER I

	A	B	C	D	E	F	G
HOURLY	XX	17.33	18.2	19.11	20.07	21.07	22.12

RECREATION LEADER II

	A	B	C	D	E	F	G
HOURLY	17.88	18.77	19.71	20.70	21.74	22.83	23.97

REVENUE COMPLIANCE OFFICER

	A	B	C	D	E	F	G
HOURLY	24.13	25.33	26.60	27.93	29.33	30.07	30.83

SANITATION SUPERVISOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	62,992.80	66,137.76	69,451.20	72,933.12	76,583.52	80,421.12	84,445.92	88,676.64	93,113.28	97,774.56	102,660.48
MONTHLY	5,249.40	5,511.48	5,787.60	6,077.76	6,381.96	6,701.76	7,037.16	7,389.72	7,759.44	8,147.88	8,555.04
BI-WEEKLY	2,422.80	2,543.76	2,671.20	2,805.12	2,945.52	3,093.12	3,247.92	3,410.64	3,581.28	3,760.56	3,948.48
HOURLY	33.65	35.33	37.10	38.96	40.91	42.96	45.11	47.37	49.74	52.23	54.84

SR. MANAGEMENT ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	80,346.24	84,371.04	88,583.04	93,019.68	97,662.24	102,548.16	107,677.44	113,068.80	118,722.24	124,656.48	130,890.24
MONTHLY	6,695.52	7,030.92	7,381.92	7,751.64	8,138.52	8,545.68	8,973.12	9,422.40	9,893.52	10,388.04	10,907.52
BI-WEEKLY	3,090.24	3,245.04	3,407.04	3,577.68	3,756.24	3,944.16	4,141.44	4,348.80	4,566.24	4,794.48	5,034.24
HOURLY	42.92	45.07	47.32	49.69	52.17	54.78	57.52	60.40	63.42	66.59	69.92

SENIOR PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	83,697.12	87,890.40	92,289.60	96,913.44	101,761.92	106,853.76	112,188.96	117,804.96	123,701.76	129,879.36	136,375.20
MONTHLY	6,974.76	7,324.20	7,690.80	8,076.12	8,480.16	8,904.48	9,349.08	9,817.08	10,308.48	10,823.28	11,364.60
BI-WEEKLY	3,219.12	3,380.40	3,549.60	3,727.44	3,913.92	4,109.76	4,314.96	4,530.96	4,757.76	4,995.36	5,245.20
HOURLY	44.71	46.95	49.30	51.77	54.36	57.08	59.93	62.93	66.08	69.38	72.85

STREET SUPERVISOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	62,992.80	66,137.76	69,451.20	72,933.12	76,583.52	80,421.12	84,445.92	88,676.64	93,113.28	97,774.56	102,660.48
MONTHLY	5,249.40	5,511.48	5,787.60	6,077.76	6,381.96	6,701.76	7,037.16	7,389.72	7,759.44	8,147.88	8,555.04
BI-WEEKLY	2,422.80	2,543.76	2,671.20	2,805.12	2,945.52	3,093.12	3,247.92	3,410.64	3,581.28	3,760.56	3,948.48
HOURLY	33.65	35.33	37.10	38.96	40.91	42.96	45.11	47.37	49.74	52.23	54.84

STREET TECHNICIAN I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	39,068.64	41,015.52	43,074.72	45,227.52	47,492.64	49,870.08	52,359.84	54,980.64	57,732.48	60,615.36	63,648.00
MONTHLY	3,255.72	3,417.96	3,589.56	3,768.96	3,957.72	4,155.84	4,363.32	4,581.72	4,811.04	5,051.28	5,304.00
BI-WEEKLY	1,502.64	1,577.52	1,656.72	1,739.52	1,826.64	1,918.08	2,013.84	2,114.64	2,220.48	2,331.36	2,448.00
HOURLY	20.87	21.91	23.01	24.16	25.37	26.64	27.97	29.37	30.84	32.38	34.00

STREET TECHNICIAN II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	41,988.96	44,085.60	46,294.56	48,615.84	51,049.44	53,595.36	56,272.32	59,080.32	62,038.08	65,145.60	68,402.88
MONTHLY	3,499.08	3,673.80	3,857.88	4,051.32	4,254.12	4,466.28	4,689.36	4,923.36	5,169.84	5,428.80	5,700.24
BI-WEEKLY	1,614.96	1,695.60	1,780.56	1,869.84	1,963.44	2,061.36	2,164.32	2,272.32	2,386.08	2,505.60	2,630.88
HOURLY	22.43	23.55	24.73	25.97	27.27	28.63	30.06	31.56	33.14	34.80	36.54

TECHNICIAN I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	39,068.64	41,015.52	43,074.72	45,227.52	47,492.64	49,870.08	52,359.84	54,980.64	57,732.48	60,615.36	63,648.00
MONTHLY	3,255.72	3,417.96	3,589.56	3,768.96	3,957.72	4,155.84	4,363.32	4,581.72	4,811.04	5,051.28	5,304.00
BI-WEEKLY	1,502.64	1,577.52	1,656.72	1,739.52	1,826.64	1,918.08	2,013.84	2,114.64	2,220.48	2,331.36	2,448.00
HOURLY	20.87	21.91	23.01	24.16	25.37	26.64	27.97	29.37	30.84	32.38	34.00

TECHNICIAN II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	41,988.96	44,085.60	46,294.56	48,615.84	51,049.44	53,595.36	56,272.32	59,080.32	62,038.08	65,145.60	68,402.88
MONTHLY	3,499.08	3,673.80	3,857.88	4,051.32	4,254.12	4,466.28	4,689.36	4,923.36	5,169.84	5,428.80	5,700.24
BI-WEEKLY	1,614.96	1,695.60	1,780.56	1,869.84	1,963.44	2,061.36	2,164.32	2,272.32	2,386.08	2,505.60	2,630.88
HOURLY	22.43	23.55	24.73	25.97	27.27	28.63	30.06	31.56	33.14	34.80	36.54

FY2026-27 Classification Summary

Position	FY2024-25 Authorized	FY2025-26 Authorized	FY2026-27 Budget
Account Clerk	1.0	1.0	1.0
Accounting Analyst ¹	2.0	2.0	1.0
Administrative Office Coordinator	1.0	1.0	1.0
Administrative Support Staff (Fire) ²	2.0	2.0	2.0
Assistant Planner	1.0	1.0	1.0
Battalion Chief	1.0	1.0	1.0
Battalion Chief ²	5.0	5.0	5.0
City Attorney ³	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0
City Engineer ³	1.0	1.0	1.0
City Manager	1.0	1.0	1.0
Code Enforcement Officer/Water Quality Inspector	1.0	1.0	1.0
Code Enforcement Officer ⁴	0.0	0.0	1.0
Communications Specialist	1.0	1.0	1.0
Community Development Manager	1.0	1.0	1.0
Community Services Assistant	1.0	1.0	1.0
Community Services Leader I	2.5	2.5	2.5
Community Services Leader II	3.0	3.0	3.0
Community Services Specialist	2.0	2.0	2.0
Council Member	4.0	4.0	4.0
Deputy Fire Chief ²	1.0	1.0	1.0
Deputy Fire Marshal ²	1.0	1.0	1.0
Development Services Technician II	1.0	1.0	1.0
Engineering Inspector	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Facilities Supervisor	1.0	1.0	1.0
Facility Tech I	1.0	1.0	1.0
Facility Tech II	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0
Fire Captain	6.0	6.0	6.0
Fire Chief ²	1.0	1.0	1.0
Fire Division Chief ²	2.0	2.0	2.0
Fire Engineer	6.0	6.0	6.0
Fire Inspector	1.0	1.0	1.0
Fire Marshal ²	1.0	1.0	1.0
Firefighter/Paramedic	6.0	6.0	6.0
Human Resources Manager	1.0	1.0	1.0
Intern	0.5	0.5	0.5
Law Enforcement ³	22.0	22.0	22.0

Position	FY2024-25 Authorized	FY2025-26 Authorized	FY2026-27 Budget
Management Analyst	1.0	1.0	1.0
Mayor	1.0	1.0	1.0
Office Specialist II	1.0	1.0	1.0
Public Works Director	1.0	1.0	1.0
Public Works Operations & Administration Manager	1.0	1.0	1.0
Sanitation Crew Leader	1.0	1.0	1.0
Sanitation Supervisor	1.0	1.0	1.0
Sanitation Technician I	2.0	2.0	2.0
Sanitation Technician II	2.0	2.0	2.0
Sr. Management Analyst ¹	2.0	2.0	3.0
Sr. Management Analyst (Fire) ²	2.0	2.0	2.0
Street Crew Lead	1.0	1.0	1.0
Street Supervisor	1.0	1.0	1.0
Street Technician I	4.0	4.0	4.0
Street Technician II	2.0	2.0	2.0
Total Authorized Personnel	111.0	111.0	112.0
* Emotional Support Animal (ESA)	2.0	1.0	1.0
	113.0	112.0	113.0

¹ One Accounting Analyst reclassified to a Senior Management Analyst in FY2026-27

² Position shared among Cities of La Mesa, El Cajon and Lemon Grove from Heartland Fire and Rescue.
Lemon Grove's share is approx. 14%

³ Contracted

⁴ Code Enforcement Officer added in FY2026-27

* One ESA in City Manager's Office. In FY2024-25, one was in Fire Department.

RESOLUTION NO. 2026 – 4185

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE,
CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2026-27**

WHEREAS, Constitutional Article XIII-B (Propositions 4 and 111) places an appropriations limitation on State and Local Government; and

WHEREAS, this appropriations limitation is based on proceeds of taxes adjusted annually from the base year 1986-1987 by either the population growth factor for the City of Lemon Grove or for the County of San Diego, and by either the change in the California Per Capita Personal Income or the change in Non-Residential Construction for the City of Lemon Grove; and

WHEREAS, the City has received inflation and population data from the State Department of Finance to calculate the Fiscal Year 2026-27 Appropriations Limit; and

WHEREAS, the City Council of the City of Lemon Grove wishes to select those options providing the greatest rate of change as shown below:

Per Capita Personal Income Change (Inflation Factor)	Population Change (Population Factor)	Total Factor
1.0480%	.9925	1.0401

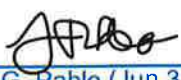
NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, hereby establishes the Fiscal Year 2026-27 Appropriations Limit at \$74,897,287.

PASSED AND ADOPTED on June 2, 2026, the City Council of the City of Lemon Grove, California,, adopted **Resolution No. 2026 – 4185**, passed by the following vote:

AYES: Smith, Altamirano, Mendoza, Heredia, Snow
NOES: None
ABSENT: None
ABSTAIN: None


Alysson Snow, Mayor

Attest:


Joel G. Pablo (Jun 3, 2026 17:55:53 PDT)
Joel G. Pablo, City Clerk

Approved as to Form:


Kristen Steinke (Jun 4, 2026 08:51:00 PDT)
Kristen Steinke, City Attorney

Resolution No. 2026 – 4185
Establishing the FY 2026-27 Appropriations Limit
June 2, 2026

RESOLUTION NO. 2026 – 4183

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE, CALIFORNIA, APPROVING THE CITY OF LEMON GROVE BUDGET FOR FISCAL YEAR 2026-27 AND AUTHORIZING EXPENDITURES THERETO

WHEREAS, the City of Lemon Grove administers 25 individual funds to fulfill the mission and objectives of the City, including funds related to the Successor Agency to the Lemon Grove Community Development Agency; and

WHEREAS, each year the City Council of the City of Lemon Grove adopts an operating budget for anticipated revenues and expenditures for the upcoming year; and

WHEREAS, the City Council desires to make provision for a level of service commensurate with the needs of the City; and

WHEREAS, the City of Lemon Grove budget for Fiscal Year 2026-27 was prepared by City staff and reviewed by the City Manager; and

WHEREAS, the City of Lemon Grove budget for Fiscal Year 2026-27 was reviewed by the City Council at the special meetings held on May 19, 2026 and regular meeting on June 2, 2026; and

WHEREAS, the City Council finds it in the public interest to approve the Fiscal Year 2026-27 City Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, hereby:

1. Approves the City of Lemon Grove Budget for Fiscal Year 2026-27 (**Attachment A**); and
2. Authorizes expenditures thereto.

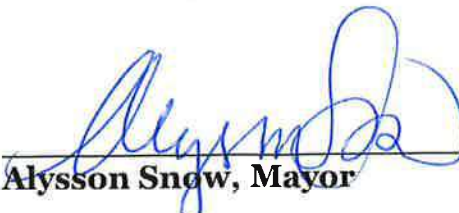
PASSED AND ADOPTED on June 2, 2026, the City Council of the City of Lemon Grove, California,, adopted **Resolution No. 2026 – 4183**, passed by the following vote:

AYES: **Smith, Altamirano, Mendoza, Heredia, Snow**

NOES: **None**

ABSENT: **None**

ABSTAIN: **None**



Alysson Snow, Mayor

Attest:



Joel G. Pablo (Jun 3, 2026 17:55:53 PDT)

Joel G. Pablo, City Clerk

Approved as to Form:



Kristen Steinke (Jun 4, 2026 08:51:00 PDT)

Kristen Steinke, City Attorney

**LEMON GROVE SANITATION DISTRICT
RESOLUTION NO. 2026 – 04**

**A RESOLUTION OF THE LEMON GROVE SANITATION DISTRICT BOARD
APPROVING THE LEMON GROVE SANITATION DISTRICT BUDGET FOR
FISCAL YEAR 2026-27 AND AUTHORIZING EXPENSES THERETO**

WHEREAS, the Sanitation District operates with four separate funds: the Operation Fund (Fund 15), the Capital Funds (16 & 19), and the Reserve Fund (Fund 17); and

WHEREAS, each year the Lemon Grove Sanitation District Board of Directors (District Board) adopts an Operating and Capital Budget for revenues and expenses for the upcoming year; and

WHEREAS, the District Board desires to make provision for a level of service commensurate with the needs of the District; and

WHEREAS, the District Board has reviewed the proposed Fiscal Year 2026-27 Budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of the Lemon Grove Sanitation District hereby:

1. Approves the Lemon Grove Sanitation District Budget for Fiscal Year 2026-27 (**Contained in Attachment A**); and
2. Authorizes expenses thereto.

PASSED AND ADOPTED on June 2, 2026, the Lemon Grove Sanitation District Board,, adopted **Resolution No. 2026 – 04**, passed by the following vote:

AYES: **Altamirano, Heredia, Mendoza, Smith, Snow**
NOES: **None**
ABSENT: **None**
ABSTAIN: **None**



Alysson Snow, Chair

Attest:



Joel G. Pablo (Jun 3, 2026 17:55:53 PDT)

Joel G. Pablo, Board Clerk

Approved as to Form:



Kristen Steinke (Jun 4, 2026 08:51:00 PDT)
Kristen Steinke, District Counsel

**LEMON GROVE ROADWAY LIGHTING DISTRICT
RESOLUTION NO. 2026-02**

**A RESOLUTION OF THE LEMON GROVE ROADWAY LIGHTING DISTRICT
BOARD APPROVING THE LEMON GROVE ROADWAY LIGHTING
DISTRICT BUDGET FOR FISCAL YEAR 2026-27 AND AUTHORIZING
EXPENDITURES THERETO**

WHEREAS, the Roadway Lighting District operates with two separate funds: the General Benefit Fund (Fund 11) and the Local Benefit Assessment Fund (Fund 12); and

WHEREAS, each year the Lemon Grove Roadway Lighting District Board of Directors (District Board) adopts an Operating Budget for revenues and expenditures for the upcoming year; and

WHEREAS, the District Board desires to make provision for a level of service commensurate with the needs of the District; and

WHEREAS, the District Board has reviewed the proposed Fiscal Year 2026-27 Budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of the Lemon Grove Roadway Lighting District hereby:

1. Approves the Lemon Grove Roadway Lighting District Budget for Fiscal Year 2026-27 (**Contained in Attachment A**); and
2. Authorizes expenditures thereto.

PASSED AND ADOPTED on June 2, 2026, the Lemon Grove Roadway Lighting District Board, adopted **Resolution No. 2026 – 02**, passed by the following vote:

AYES:	Altamirano, Heredia, Mendoza, Smith, Snow
NOES:	None
ABSENT:	None
ABSTAIN:	None



Alysson Snow, Chair

Attest:



Joel G. Pablo, Board Clerk

Approved as to Form:



Kristen Steinke, District Counsel

Glossary of Terms

ACCOUNTABILITY: The state of being obliged to explain actions to justify what was done. Accountability requires justification for the raising of public funds and the purposes for which they are used.

ACTIVITY: A group of related functions performed by one or more organizational units for the purpose of satisfying a need for which the city is responsible.

AD VALOREM TAX: A tax based on the assessed value of an item, such as real estate.

ALLOCATION: Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

ANALYSIS: A process that separates the whole into its parts to determine their nature, proportion, function, and relationship.

ANNUALIZED COSTS: Operating costs incurred at annual rates for a portion of the prior fiscal year that must be incurred at similar rates for the entire 12 months of the succeeding fiscal year.

APPROPRIATION: An authorization granted by the Mayor and Council to make expenditures and to incur obligations for purposes specified in the appropriation resolution.

ASSESSED VALUATION: A valuation set upon real estate or other property by the county assessor and the state as a basis for levying taxes.

BOND: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with periodic interest at a specific rate.

BOND FUNDS: Funds used for the purchase or construction of major capital facilities, which are not financed by other funds. The use of bond funds is limited to ensure that bond proceeds are spent only in the amounts and for the purposes authorized.

BOND PROCEEDS: Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

BUDGET: A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

CAPITAL BUDGET: A financial plan of proposed capital expenditures and the means of financing them.

CAPITAL CARRYFORWARD: Capital funds unspent and brought forward from prior years.

CAPITAL EXPENDITURE: Funds used to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan separate from the annual budget that identifies:

- (1) All capital improvements which are proposed to be undertaken during a five fiscal year period,
- (2) The cost estimate for each improvement,
- (3) The method of financing each improvement, and
- (4) The planned implementation schedule for each project.

CAPITAL PROJECT: Any project having assets of significant value and a useful life of six years or more. Capital projects include the purchase of land, design, engineering, and construction of buildings and infrastructure items such as streets, bridges, drainage, street lighting, water system, etc. Capital improvements are permanent attachments intended to remain on the land. Capital projects may include the acquisition of heavy equipment and machinery or specialized vehicles using capital funding sources.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): Financial report that contains, at a minimum, three sections that include an:

- (1) Introductory,
- (2) Financial, which provides information on each individual fund and component unit, and
- (3) Statistical.

COVID-19 PANDEMIC: The COVID-19 pandemic, also known as the coronavirus pandemic, is an ongoing pandemic of coronavirus disease 2019 (COVID-19) caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

CUSTOMER: The recipient of a product or service provided by the city. Internal customers are city departments, employees, or officials who receive products or services provided by other city departments. External customers are citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a city department.

DEBT SERVICE: The amount required to retire the principal and pay the interest on outstanding debt.

ECONOMIC INDICATORS: A piece of economic data, usually of macroeconomic scale, that is used by analysts to interpret current or future investment possibilities. These indicators also help to judge the overall health of an economy.

ENCUMBRANCES: Obligations in the form of purchase orders, contracts, or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise extinguished.

ENTERPRISE FUND: An accounting entity established to account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting.

EQUIPMENT: An item of machinery or furniture having a unit cost of less than \$5,000 and an estimated useful life of more than one year. Heavy equipment and machinery that are capital improvement related are included in the capital budget and are not considered equipment items in the operating budget.

EXPENDITURE: Any authorization made for the payment or disbursing of funds during the fiscal year.

FEDERAL ECONOMIC STIMULUS: Federal grant funding provided through the 2009 American Recovery and Reinvestment Act in order to create jobs and stimulate the local economy.

FIDUCIARY FUNDS: Funds used to report assets held in a trustee capacity and therefore cannot be used to support the city's programs. The Successor Agency fund is a fiduciary fund.

FISCAL YEAR (FY): A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Lemon Grove's fiscal year is from July 1st through June 30th.

FULL-TIME EQUIVALENT (FTE) POSITION: A full-time position or part-time position converted to a decimal equivalent of a full-time equivalent position, based on 1872 hours per year. For example, a maintenance worker working part time for twelve months, or 936 hours, would be equivalent to 0.50 of a full-time equivalent position.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

FUND BALANCE: The difference between assets and liabilities reported in a governmental fund.

GENERAL FUND: A fund used to account for all general transactions of the city that do not require a special type of fund.

INTER FUND TRANSFERS: Transactions between city organizations or funds that would be treated as revenues or expenditures if they involved parties external to the city. Transactions may be charged against other organizations or funds.

INTERNAL SERVICE FUNDS: Funds used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government on a cost-reimbursement basis. The goal of an internal service fund is to measure the full cost of providing goods or services for the purpose of fully recovering that cost through fees or charges. The Self Insurance Funds are such funds; departments are assessed charges to fund the city's self-insurance expenses.

LIMITED PROPERTY VALUE: A valuation set upon real estate or other property by the county assessor and the state as a basis for levying taxes. This single valuation will be used for taxation of both primary and secondary property taxes beginning with tax year 2015.

ONE-TIME REVENUE: Refers to a revenue source that is available for only a single time and is not a normal source of revenue.

OPERATING BUDGET: A financial plan which applies to all proposed expenditures other than for capital improvements.

OPERATING FUNDS: Resources derived from recurring revenue sources used to finance operating expenditures and pay-as-you-go capital expenditures.

ORGANIZATION: The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed for the purpose of accomplishing a function for which the city is responsible.

OTHER COSTS: This classification of costs includes contributions to outside agencies, specific federal fund expenditures, and miscellaneous expenditures.

OUTSIDE AGENCIES: Non-profit organizations whose activities support the Mayor and Council's priorities.

pCARD: A charge card that allows goods and services to be procured without using a traditional procurement process. A pCARD is also known as a procurement card.

PANDEMIC: (of a disease) prevalent over a whole country or world

PRIMARY PROPERTY TAXES: All ad valorem taxes, except the secondary property taxes, which can be used for any lawful purpose.

PROGRAMS: Desired output-oriented accomplishments which can be measured and achieved within a given timeframe. Achievement of the programs advance the activity and organization toward fulfillment of a corresponding need.

PROJECTS: Unique assignments having a finite time span and a deliverable; normally associated with capital improvements such as roadways, neighborhood facilities, etc.

RECURRING REVENUES: Revenue sources available on a continuing basis to support operating and capital budgetary needs.

RESTRICTED REVENUES: Revenues which are legally restricted for a specific purpose by the federal, state, or local governments.

REVENUES: Income from taxes and other sources during the fiscal year.

SALARIES and BENEFITS: The costs of compensating employees of the City of Lemon Grove, including salaries and employee benefit costs, such as health, long-term disability, and life insurances; city contributions for retirement; and workers' compensation insurance.

SECONDARY PROPERTY TAXES: Ad valorem taxes or special property assessments used to pay the principal, interest, and redemption charges on any bonded indebtedness or other lawful long-term obligation issued or incurred for a specific purpose by a municipality, county, or taxing district; and assessments levied by or for assessment districts and for limited purpose districts other than school districts and community colleges pursuant to an election to temporarily exceed (up to one year) budget, expenditure, or tax limitations.

SECONDARY TAX RATE: The rate per one hundred dollars of assessed value employed in the levy of secondary property taxes. The assessed value derived from the current Limited Property Value is the basis for computing taxes for budget overrides, bonds, and for sanitary, fire, and other special districts.

SERVICES: Costs which involve the performance of a specific service by an outside organization or other city organization. Examples of services include consultants, utilities, and vehicle maintenance.

SPECIAL ASSESSMENTS: Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SUPPLIES: Expendable items used by operating departments. Examples include office supplies, repair and replacement parts for equipment, books, and gasoline.

TAX LEVY: The total amount to be raised by general property taxes for the purposes specified.

TAX RATE: The amount of tax levied for each one hundred dollars of assessed valuation.

TRANSACTIONS AND USE TAX: The Transactions and Use Tax (TUT) is the City's Measure T add-on 1% or 1 cent sales tax approved by the voters in the November 2024 General Election.

TRANSIENT OCCUPANCY TAX: The transient occupancy tax (TOT) is a tax on a temporary occupancy of a place of lodging (hotel, Air BNB, etc.) located in the legal boundaries of the City.