

City of Lemon Grove

FY **2026**
CONSOLIDATED
OPERATING
& Capital Budget

CORE SERVICES
PROGRESS DRIVEN
CREDIBILITY

lemongrove.ca.gov/finance



CITY OF LEMON GROVE

F I S C A L Y E A R



CONSOLIDATED OPERATING & CAPITAL BUDGET

This budget document serves as a financial plan for the City of Lemon Grove, but most importantly it is a communications device. The budget presents the public an opportunity to review the types of services and level of service provided within the constraints of the City's finances. The allocation of financial resources translates into what services will be provided to the community within the constraints of funding availability. As community needs and demands for service change, the allocation of resources must respond accordingly. Therefore, this document communicates financial information to allow for an informed citizenry.

PREPARED BY THE FINANCE DEPARTMENT OF THE CITY OF LEMON GROVE

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“THE BEST CLIMATE ON EARTH”

LEMON GROVE, CALIFORNIA

EST. JULY 1, 1977



Just a few miles east of San Diego lies the community of Lemon Grove, a diverse mix of more than 28,000 residents who enjoy all the charm of small-town living with the conveniences of big city proximity. The City of Lemon Grove became California’s 414th municipality on July 1, 1977.

Now in its 48th year of service, Lemon Grove leadership is working harder than ever to secure a stable future for the City.

FY2026 BUDGET

ABOUT LEMON GROVE



Pictured: Public Works crewmembers

The history of Lemon Grove pre-dates incorporation back to 1869 when Robert Allison purchased a portion of Rancho Mission San Diego and became the City's first resident. 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 constructed. 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. Still known for its

near-perfect climate, Lemon Grove residents relish the City's diverse housing options for owners and renters, strong schools, local parks, and an eclectic 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%	38.4%
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 2024 Estimates*

CITY COUNCIL



MAYOR
ALYSSON SNOW



MAYOR PRO TEM
JENNIFER MENDOZA



COUNCILMEMBER
JESSYKA HEREDIA



COUNCILMEMBER
YADIRA ALTAMIRANO



COUNCILMEMBER
SITIVI "STEVE" FAIAI
(DECEASED)

The City of Lemon Grove is a Council-Manager form of government. This is the system of local government that combines the strong political leadership of elected officials in the form of a City Council with the strong managerial experience of an appointed City Manager.

The Honorable Alysson Snow is Mayor of Lemon Grove. On December 17, 2024 she was sworn in as Mayor for the City.

Also comprising the City Council are Mayor Pro Tem Jennifer Mendoza, Councilmember Jessyka Heredia, Councilmember Yadira Altamirano, and Councilmember Sitivi "Steve" Faiai. Mayor Pro Tem Jennifer Mendoza was elected to the City Council in November 2014 and reelected in November 2024, Councilmember Jessyka Heredia was elected in November 2024, Councilmember Faiai was elected in November 2024, and Councilmember Altamirano was appointed in February 2025.

FY2026 BUDGET

City of Lemon Grove

Officials & Directors

OFFICIALS

CITY MANAGER

Lydia Romero

CITY ATTORNEY*

Kristen S. Steinke

CITY CLERK

Joel G. Pablo

Administrative Personnel

City Engineer*	Ed Walton
Community Development Manager	Michael Fellows
Finance Director/Treasurer	Stacey Tang
Fire Chief**	Bent Koch
Public Works Director	Izzy Murguia
Sheriff Substation Commander*	Lt. Joe Barry

* Contracted

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

LAND USE & TRANSPORTATION



Pictured: The Metropolitan Transit System serving Lemon Grove community

The City of Lemon Grove today is characterized by a well-established land use pattern. The commercial and industrial areas are primarily located along Broadway and Federal Boulevard in the northern part of the City. The traditional downtown near Broadway and Lemon Grove Avenue provides shopping opportunities primarily oriented to residents and local workers. Commercial activity extends southward along Lemon Grove Avenue as well. The Big Lemon monument, the world famous 95-year-old 3,000-pound lemon, sits prominently downtown, and recalls images of the community's industrious spirit and agricultural roots. Moreover, many buildings from Lemon Grove's early days still stand and provide a connection to the community's historic origins.

Lemon Grove is transiting into a community with convenient proximity to public transportation. The City has two trolley stations along the MTS Orange Line, 26 MTS bus stops and is bordered to the north by State Route 94 (SR-94) and the east by State Route 125 (SR-125) which allows for easy access to nearby destinations.

COMMUNITY LIFE



Pictured: Concerts in the Park attendees salsa at Berry Street Park

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. Keeping in line with the City's slogan of 'Best Climate on Earth,' the School District touts the tagline of 'Best School District on Earth'. 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 are actively collaborating to best serve the residents of Lemon Grove.

CITY EVENTS



Pictured: Community members celebrate Arbor Day at Treganza Heritage Park



Pictured: Community members attend Concerts in the Park



Pictured: Trunk-or-Treat costume contest



Pictured: Community Services Specialist Isabel Armenta at Paws in the Park

A handful of special events in Lemon Grove have become community traditions that generations of 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.

Summer Concerts in the Park: Beginning in the end of June every year, 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.

Community Bonfire: For the last 28 years, the first Friday in December brings with it the annual Lemon Grove Community Bonfire. Live entertainment, activities for children, hayrides, seasonal treats and community camaraderie make the beloved event a success year after year.

Eggstravaganza: In a secular celebration of spring and Easter, the City hosts an annual Extravaganza Egg Hunt for the community.

Additional Events: Movies in the Park in the summer; Trunk or Treat at Halloween; Paws in the Park; and Arbor Day are additional ways the City brings the community together.

COMMUNITY
BONFIRE
05DEC2025

CITY OF LEMON GROVE

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, present, and future.

In addition, you can see one of the 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 to the community that it is today. It depicts vivid images of orchards, landmarks, and significant historical figures paying homage to the City's origins and growth.



Pictured: Mural at the Lemon Grove Recreation Center (Esteban Sánchez)



Pictured: Mural at Lemon Grove Little League by artist Hannah Daly (IG: @hannahsmurals)



Pictured: Mural at the Lemon Grove Library by artist Josué Baltézar. (IG: @thisisntjosue)

HOUSING



Pictured: 7765 North Avenue | Lemon Grove, CA 91945

	TOTAL HOUSING UNITS*	HOUSEHOLDS*	VACANCY RATE*
SINGLE FAMILY - DETACHED	5,239	5,037	3.9%
SINGLE FAMILY - ATTACHED	1,887	1,835	2.8%
MULTI-FAMILY	2,071	1,981	4.3%
MOBILE HOME & OTHER	52	51	1.9%
TOTAL	9,249	8,904	3.7%

**SANDAG 2024 Estimates*

The Squeeze

HEARTLAND FIRE & RESCUE



4651
CALLS FOR
SERVICE

NEW
ENGINE
ON LOAN
FROM THE
STATE

OES
366

05 LIVES
SAVED
WITH CPR

SAN DIEGO COUNTY SHERIFF



LEMON GROVE SHERIFF'S SUBSTATION

11,612
CALLS FOR
SERVICE

PATROL HOURS 44,889
TRAFFIC STOPS 1,709
TRAFFIC CITATIONS 1,350

PUBLIC WORKS



Let's Get It!

POTHoles REPAIRED	3,527
GRAFFITI REMOVED	280
ILLEGAL DUMPING	319
SHOPPING CARTS PICKED UP	749
BAGS OF TRASH COLLECTED	1,538
SEWER LINE CLEANING	257,407ft

finance

Licenses Issued in 2024:

Business Licenses	1026
Pet Licenses	105

Homeless Services



89 UNSHELTERED CONTACTS



11 HOUSING CONNECTIONS

OFFICE OF THE CITY CLERK

Public Records Requests **346**
Resolutions **42**
Published Agenda Packets **92**

COMMUNITY SERVICES

Special Events
14 (events held)
Day Camp
455 (children attended)

COMMUNICATIONS

FACEBOOK

167.4k (up 456%)
Organic Reach
 3,158 (up 125%)
Followers
 6k
Reactions

INSTAGRAM

18.2k (up 180%)
Organic Reach
 3,394 (up 113%)
Followers
 4.4k
Reactions

YOUTUBE

20,600
Organic Reach
 216
Followers
 1926
Views

NEWSLETTER

10 ISSUES WRITTEN
 400 COPIES PRINTED

CITY OF
LEMON GROVE
THE BEST CLIMATE ON EARTH
2024

FACT SHEET

Date of Incorporation	July 1, 1977
Type of Government	Council/Manager
City Tagline	Best Climate on Earth
Community Symbol	The Giant Lemon Monument; designed in 1928 to symbolize Lemon Grove's purpose, prosperity and optimism.
County	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	28,163
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, 2025

Honorable Mayor and Members of the City Council:

On behalf of City staff, I am pleased to present the Fiscal Year (FY) 2025-26 Consolidated Operating and Capital Budget (Budget) for the City of Lemon Grove as approved by the City Council at the Regular Meeting held on July 1, 2025. The City continues making positive strides and is in a stable financial position. The adopted FY2025-26 Budget totals \$52,264,177 of expenditures and expenses, with \$22,779,582 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 FY2025-26 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.

In May and June 2025, the City Council reviewed and updated their strategic priorities for FY2025-26. These priorities were formally adopted on June 17, 2025 and reflect the continued commitment to improve the physical and service environment in Lemon Grove. A detailed list of the FY2025-26 City Council strategic priorities is in the City Council Work Plan found on page 20 in this budget book. To the extent possible, all aspects of the proposed budget for FY2025-26 are designed to address these strategic priorities.

In support of City Council policy and accepted budgeting principles, the FY2025-26 General Fund budget maintains a structurally balanced operating budget where anticipated total revenues and net transfers-in slightly exceed expenditures. The General Reserve policy is maintained with unrestricted Reserve balance above the minimum required 25% of the adopted General Fund adopted operating budget, excluding one-time expenditures.

Fiscal Year 2025-26 Budget Process

Building upon the work that began in FY2022-23, the City continued to involve the residents and community members during budget development. Public meetings were held and open public communication was maintained, that focused on the revenues and expenditures of the City's General Fund and priority setting. A community workshop was held to allow both the City Council's and community members' inputs as to the priorities they felt were most important for Lemon Grove. The community members were then able to hear from City leaders and give feedback about the topics most relevant to them. This process was used to engage any community member to voice their priority for the budget.

The City is committed to growing budget engagement each year in an effort to improve community engagement and understandability in the budget development process. It is the goal of this community engagement to create greater understanding between community wants and needs and budget allocation.

As part of the prior City Council's strategic priority to facilitate revenue growth, the City Council placed a transactions 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), a group of city residents and business owners was appointed to advise the City Council on how to spend this new revenue. The Committee held a public meeting in May 2025 where City staff presented proposed projects for Measure T spending in FY2025-26. The Committee made their selections of the proposed projects, formed the Recommended Spending Plan, and presented to the City Council at the Regular Meeting held on June 3, 2025.

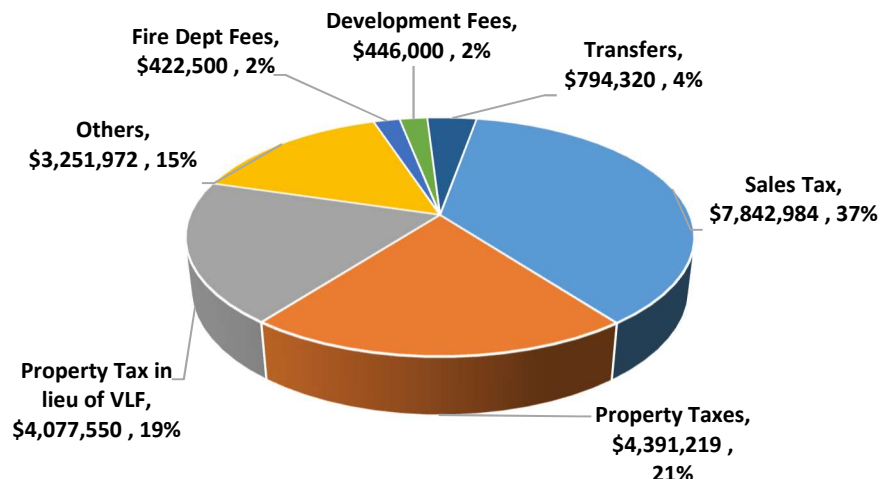
Financial Overview

General Fund

The General Fund is the City's main operating fund, where 44% of the City's FY2025-26 financial activity takes place. In FY2023-24, the General Fund had a \$3.3 million surplus. According to the City's General Reserve Policy, half or \$1.6 million is transferred to the General Reserve Fund in FY2025-26 and the other half is budgeted to be used towards storm drain improvements. Excluding that one-time use of the surplus, the General Fund's operating budget for FY2025-26 is \$21 million. With many uncertainties of potential negative impact of the federal fiscal policy (tariffs) on the economy, a conservative and cautious approach was taken during the budget process.

The General Fund total revenues and net transfers-in, excluding the one-time transfer out of \$1.6 to General Reserve Fund, is budgeted at \$21.2 million. The chart below identifies the major revenues and net transfers-in.

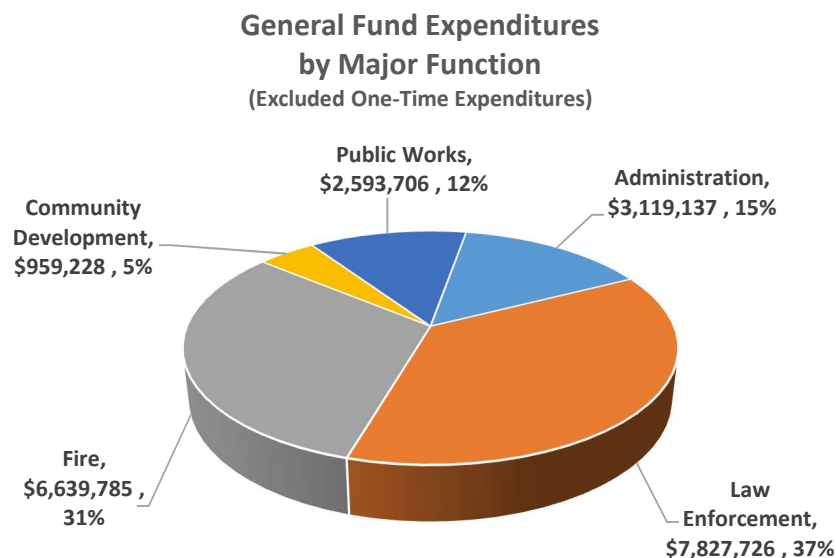
General Fund Revenues and Net Transfers-In



Total revenues is estimated to be \$20.4 million, which is 2% lower than the FY2024-25 projected revenues of \$20.8 million. The net transfers-in of \$0.8 million is 6% higher comparing to the FY2024-25 projected actual, mainly related to the transfers-in from Successor Agency. Majority of the revenues and net transfers-in, \$16.3 million or 77%, is from sales and property taxes. Sales tax was projected to have a

moderate increase from the FY2024-25 projected actual. Property taxes were estimated to have a 3% increase. The California Proposition 13 limits the annual property tax to 1% of the assessed value and limits the assessed value increase to 2% per year.

The General Fund total expenditures is budgeted at \$21.1 million, excluding the \$1.6 million one-time use of the FY2023-24 surplus. The chart below identifies the expenditures by major function.



The FY2025-26 total budgeted expenditures is slightly higher comparing to FY2024-25 projected actual. This is a combination of factors pooled together in creating the growth. Primarily, all contractual obligations, including labor agreements, increased by either the general consumer price index (CPI) or the predetermined percentages, and the pension obligations to CalPERS increased due to the lower return on investments in previous years. Fire and Law Enforcement, including Animal Control, represent \$14.5 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, takes up \$3.1 million or 15% of the total expenditures. City Attorney is also 100% contracted.

In summary, the General Fund budget reflects \$21.2 million in revenues and net transfers-in, and \$21.1 million in expenditures, excluding the one-time use of the General Fund FY2023-24 surplus, thus producing a structurally balanced budget for FY2025-26.

General Reserve Fund

The FY2025-26 budget for the General Reserve Fund included a transfer-in of \$1.6 million or 50% of the General Fund's FY2023-24 surplus of \$3.3 million. Half of that transfer in will be invested in the City's Section 115 Pension Trust and the other half is adding to the unrestricted Reserve. It is estimated the unrestricted Reserve of \$5.8 million will cover 27.5% of the FY2025-26 General Fund adopted operating budget of \$21.1 million, excluded the one-time expenditures of \$1.6 million. This meets the requirement of the General Reserve Policy, which is 25% or greater.

Measure T Fund

Measure T will bring new sales tax revenue to the City. It was estimated to generate approximately \$5.9 million annually to fund several essential City services for the next ten years. Although it is a general revenue for the City, for accountability and transparency purposes, this revenue and related expenditures will be accounted for in its own fund. The FY2025-26 budget of \$5.3 million included \$4.2 million on improving infrastructure (fixing streets, adding new storm drains, improving sidewalks and traffic), \$0.6 million on improving public safety by piloting the Community Oriented Policing and Problem Solving (COPPS) program, \$150K on the Yiftee Gift Card Program to help improve the business community, and \$325K on improving Public Works efficiency and staff safety by replacing vehicles and equipment that have exceeded their useful lives.

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted for specific purposes. They 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 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 of the special revenue funds are budgeted as status quo. There are a few funds that include budget for special projects in FY2025-26. Specifically, to improve public access to City Council meetings and workshops, the City budgeted \$250K from the PEG Fund to upgrade the audio-video (AV) system at the community center, a mixed use facility, where the City Council meetings and workshops are regularly held. One of the functions the AV system upgrade will provide is to allow the meetings to be broadcasted live and recorded. The General Benefit Lighting District budget has an increase of \$50K in professional services to evaluate possible lighting improvements in certain areas and a one-time \$75K for the Broadway Downtown Business District lighting improvements. The Sundry Grants budget included grants funding of \$800K awarded for the Connect Main Street Project, Phases 2 to 6.

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, so called 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 FY2025-26 Sanitation District Operating Budget (District Budget) remains similar to prior years, with an overall 4% decrease in total expenses comparing to the FY2024-25 projected actual. The estimated cost of wastewater capacity and treatment decreased by \$0.4 million or 14% and there is no expense budgeted for the Metro Pure Water project. The District Budget has an increase of \$1.0 million transfers-out, half to the Sanitation Capital Fund and the other half to the Pure Water Fund. 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, the Board did approve a 3% sewer rate increase.

The District and City's Public Works Department experienced staff turnovers and shortages in the past few years, resulted in many sewer capital improvement projects being deferred. In FY2025-26, now with fully staffed District and Public Works Department, approximately \$9.2 million is budgeted in the Capital Budget to begin 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 FY2025-26, the debt service payments will total approximately \$2.0 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

The FY2025-26 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 FY2025-26 CIP projects totaled \$21.7 million, an increase of \$1.1 million or 5.3% from FY2024-25 CIP Budget. The Sanitation District Capital, Measure T, and one-time fund from the General Fund FY2023-24 surplus and insurance provide funding of \$15.5 million or 71.4% of the CIP Budget.

Conclusion

The City Council continues to face difficult decisions. Often, the challenging part of governing comes when constituents express concerns and want more services, while the City has limited resources to accommodate the limitless requests for expansion of existing services. The Mayor and Councilmembers' decision to continue the residents and community members' participation in the budget process, open workshops on budget issues, and provide input into the City's strategic priorities has dilute the singular focus and open broader vision for the City's future. Having the residents' or community members' participation in each year's budget process helped educate and increase the understanding of how difficult managing conflicting needs and priorities can be in local government.

The City continues to strive toward maintaining financial and economic sustainability and stability. The current established revenue stream will continue to fund the level of service provided today and is expected to remain stable through the next fiscal year. Thanks to the voter approved Measure T, a new general revenue source will be available for the next ten years to augment the capital improvement program in fixing and improving the City's aging infrastructure, parks, and facilities, to replace aged vehicles and equipment to improve service efficiency and staff safety, and to improve public safety and community. Staff is committed to continue pursuing cost savings wherever possible and revenue generating projects throughout the year. Budgeting is a process of estimation and projection. As the fiscal year progresses, the budget will be revised through adjustments, and a mid-year budget update to accurately anticipate the status of the General Fund and others.

This adopted FY2025-26 Consolidated Operating and Capital Budget is a result of hard work and a cooperative team effort of city staff, the community members, and City Council. This budget supports the strategic focus areas of the City Council's Priorities and provides for expanded services to the community members. It is a product that the entire city team can be proud to have played a part.

In closing, my personal thanks go to the City's executive team and all city staff that continue to take the City's fiscal responsibility to heart and work to propose a budget that covers essential basic municipal operations and allowing the City Council to appropriate funding to meet the City Council's work plan. I would like to express my appreciation to the Finance Director Stacey Tang and her finance team for their tireless work on this budget. Lastly, to the City Council for providing the leadership and direction in preparation of this budget.

Respectfully submitted,



Lydia Romero
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lemon Grove
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

WORK PLAN

CITY COUNCIL

fy 2025/26

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 FY25-26.

Strategic Focus Area:

Revenue & Economic Development

Objective and Initiative

- **Vacant Commercial and Office Property Project:** Analyze the possibility of an ordinance requiring vacant properties of commercial and office spaces to be maintained in a manner that the visual appeal reflects the community's standards of cleanliness, care, and attractiveness.
- **Planning and Building Permit Process:** Convene a Council Study Session and explore software options and costs for online submittal and tracking of planning and building applications.

Strategic Focus Area:

Public Safety & Homelessness

Objective and Initiative

- **Sheriff Staffing:** Hire additional Sheriff's Deputies to provide an increased presence and help keep the community safe.

Strategic Focus Area:

Community Life

Objective and Initiative

- **Community Events:** Add a new event to the city's current event schedule. Begin planning and fundraising for Lemon Grove's 50th Anniversary and take part in celebration of America's 250th Anniversary. .
- **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)

City Council Work Plan FY 2025-26 - Strategic Focus Areas

The City of Lemon Grove, like other municipalities in the San Diego county area, continues to face challenges and uncertainties as the economic impacts of the federal fiscal policy (tariffs). This economic environment presents an opportunity for creative problem solving and extraordinary leadership. These strategic focus areas are the result of the Mayor and Councilmembers' strong leadership and the enduring innovation of city staff to present immediate and new ways to tackle the issues relative to the City's ever-changing environment.

Over the past years, the dedicated team of city employees has been continuously adjusting and re-evaluating business practices to best meet the needs of the community and respond to the strategic priorities set by the Mayor and Council. City staff has not only demonstrated the quality of governance required to meet every day's challenges, but also established a framework to build a stronger, more resilient workforce that will meet the challenges in the future to benefit all residents of the Lemon Grove community.

Aligning the Vision

The consistency of the budget revenues and reserves allow the City to boldly engage the challenges of an uncertain and ever-changing economy, while strengthening community engagement. These challenges have served to support our vision as the City built the FY 2025-26 Budget. As the budget process melded, the City Council identified four strategic focus areas in their Strategic Work Plan that drove the alignment of priorities, the commitment to tackle the aforementioned challenges, and the deep commitment to the employees who have continued to prove their unwavering dedication to the community. The four strategic focus areas include:

- Public Streets, Storm Drains & Sidewalks
- Revenue & Economic Development
- Public Safety & Homelessness
- Community Life

Public Streets, Storm Drains & Sidewalks

Lighting Initiative for Public Spaces. Members of the Lemon Grove community expressed their desire to increase the lightening in the City. The City Council has committed to exploring a multi-year strategy to improve lighting in public areas. The FY2025-26 General Benefit Lighting District budget included \$75,000 for lighting improvements in the Broadway Downtown Business District.

New Sidewalks. As road conditions are being improved, sidewalks must also be included in the mix. Sidewalks are an important element in creating a safe walkable City. The Sidewalk Master Plan is focused on identifying required and needed upgrades, additions, on-going maintenance of city sidewalks, and land ownership. The City has committed \$900,000 in this fiscal year to improve and maintain sidewalks, including identify where the City has the Right of Way (ROW) and/or land to construct needed sidewalks for pedestrian connections between neighborhoods and parks and select one sidewalk for completion in FY 2025-26.

Revenue & Economic Development

Vacant Commercial and Office Property Project: Analyze the possibility of an ordinance requiring vacant properties of commercial and office spaces to be maintained in a manner that the visual appeal reflects the community's standards of cleanliness, care and attractiveness.

Planning and Building Permit process. Convene a Council Study Session and explore software options and costs for online submittal and tracking of planning and building applications.

Public Safety & Homelessness

Sheriff Staffing: Hire additional Sheriff's Deputies to provide an increase presence and help keep the community safe. A Community Oriented Policing (COPPS) pilot program will be established to partner with the Lemon Grove community to work in collaboration for a safer city.

Community Life

Community Events: Add a new even to the City's current event schedule. Begin planning and fund-raising for Lemon Grove's 50th Anniversary and participate in America's 250th Anniversary celebration. These events help strength a community.

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

Park Expansion and Equipment: Pursue grant opportunities to purchase or develop new or expand parks. Include looking at a pocket park in the Wildflower area and park space on Environmental Land Trust.

Final Thoughts

The progress on these strategic focus area objectives and planning goals will be presented to the City Council throughout the year. Updated estimates of costs will be presented as available and included in the mid-year budget update for potential implementation by the end of this fiscal year. Strong revenues, good policymaking, and long-term thinking by the Mayor and Councilmembers have created economic stability for the City of Lemon Grove and will allow the City to continue providing excellent core services to the community. This fiscal year will continue to be as challenging as the last. However, through resiliency and the backbone of fiscal stability that this year's budget includes will not only allow us, as a community, to continue to succeed, but will propel ourselves to excel. The past few years have proven that the City of Lemon Grove has the leadership, dedication, and innovative spirit to govern like no other city and deliver on the strategic commitments to the people of Lemon Grove.

**City of Lemon Grove
FY2025-26 Budget Calendar**

Date	Day	Event	Responsibility
2/19/2025	Wednesday	Budget Kick-Off: Department Budget Worksheets distributed	Finance
3/6/2025	Thursday	Department Worksheets due to Finance Director	All Department Heads & Finance
3/10/2025 - 3/12/2025	Monday - Wednesday	Budget Worksheet Review: Finance Director Meetings with Department Heads	All Department Heads & Finance
3/25/2025	Tuesday	Sanitation Budget Review - Draft Rates, Expenses and CIP	Public Works Director & Finance
4/3/2025	Thursday	CIP Worksheet Review for FY2025-26	Public Works Director & Finance
3/27/2025 - 4/7/2025	Thursday - Monday	Prepare Draft Budget	Finance
4/8/2025 - 4/24/2025	Tuesday - Thursday	Community Meetings and Public Input	Public, City Council, City Manager, & Finance Director
4/8/2025 - 4/24/2025	Tuesday - Thursday	City Council Priority & Budget Workshops for: 1. Strategic Planning, Financial Forecasts 2. Priorities and policy considerations	City Council, Public, City Manager, & Finance Director
4/9/2025	Wednesday	Draft Budget Review with Department Heads	City Manager, Finance, & Department Heads
4/23/2025 - 5/5/2025	Wednesday - Monday	Update Draft Budget with City Council Strategic Priorities and Prepare Proposed Draft Budget	City Manager & Finance
5/20/2025	Tuesday	City Council - Introduce the FY2025-26 Proposed Budget	City Manager, Finance, & Department Heads
5/21/2025 - 5/27/2025	Wednesday - Tuesday	Prepare Final Draft Budget	Finance
5/28/2025	Wednesday	City Manager Final Review	City Manager & Finance
6/3/2025	Tuesday	City Council - Draft FY2025-26 Budget Presentation	City Council, City Manager & Finance Director
6/17/2025	Tuesday	City Council - Adopt Resolution to Approve FY2025-26 Consolidated Operating and Capital Budget	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, and Sanitation District, the FY2025-26 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

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, 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

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

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 (TDA) Fund

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.

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 (STOP) Fund

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 Government Fund

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 manufacturer, distributors and other entities responsible for aiding the opioid epidemic. The use of fund is restricted for opioid abatement activities.

Capital Projects Funds

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.

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 fund balance will be used for the Capital Improvement Program.

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 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.

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

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.

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 pays 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 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



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Summary of All Funds

Fund		FY2025-26	FY2025-26	FY2025-26	FY2025-26
No. Fund Description		Beginning	Revenues and Net	Expenditures	Ending
		Fund Balance	Transfers		Fund Balance
General Fund Group					
01	General	\$ 13,552,695	\$ 19,585,200	\$ 22,779,582	\$ 10,358,313
06	General Fund Reserve	5,609,664	1,641,345	4,000	7,247,009
24	In Lieu Fees	686,360	22,500	-	708,860
28	American Rescue Plan Act (ARPA)	1,978,520	-	1,614,415	364,105
37	Measure T	-	5,910,000	5,270,000	640,000
Total General Fund Group		21,827,239	27,159,045	29,667,997	19,318,287
Special Revenue Funds					
02	Gas Tax	1,298,633	1,691,225	2,388,630	601,228
05	Park Land Dedication Ordinance	176,257	11,500	25,000	162,757
07	Supplemental Law Enforcement Services	137,514	-	-	137,514
08	Sundry Grants	(1,227,828)	2,468,745	1,287,809	(46,892)
09	Community Development Block Grant (CDBG)	(12,765)	245,372	245,372	(12,765)
10	Transportation Development Act (TDA)	(101,604)	120,420	120,420	(101,604)
11	General Benefit Lighting District	494,194	243,100	280,977	456,317
12	Local Benefit Lighting District	34,404	197,518	194,645	37,277
14	TransNet	(579,331)	2,057,014	1,731,306	(253,623)
21	Integrated Waste Reduction	254,722	46,800	39,942	261,580
22	Wildflower Assessment District	9,880	12,091	14,200	7,771
23	Serious Traffic Offender Program (STOP)	10,936	4,300	2,846	12,390
26	Storm Water Program	136,005	182,280	183,197	135,088
30	Public Education & Govt Access (PEG)	468,795	51,200	256,000	263,995
35	Opioid Settlement	4,378	3,600	-	7,978
Total Special Revenue Funds		1,104,190	7,335,165	6,770,344	1,669,011
Capital Projects Funds					
27	Regional Transportation Congestion Improv. Prog (RTCIP)	719,696	67,500	250,000	537,196
32	Capital Equipment	734	27	-	761
33	Main St Promenade Community Facilities District	61,844	27,932	26,000	63,776
Total Capital Projects Funds		782,274	95,459	276,000	601,733
Enterprise Funds (Sanitation District)					
15	Sanitation District: Operating	17,672,572	5,706,199	5,204,307	18,174,464
16	Sanitation District: Capital	10,675,516	2,420,628	9,601,000	3,495,144
17	Sanitation District: Pure Water	6,304,739	749,391	-	7,054,130
19	Sanitation District: Capacity	680,075	5,976	-	686,051
Total Enterprise Funds		35,332,902	8,882,194	14,805,307	29,409,789
Internal Service Funds					
25	Self- Insured Workers Compensation Reserve	614,739	27,000	50,000	591,739
29	Self-Insured Liability Reserve	(280,676)	30,000	3,590	(254,266)
Total Internal Service Funds		334,063	57,000	53,590	337,473
Private-Purpose Trust Funds					
60/64	Successor Agency	(16,533,083)	2,099,042	690,939	(15,124,980)
All Funds Total		\$ 42,847,585	\$ 45,627,905	\$ 52,264,177	\$ 36,211,313

GENERAL FUND
Revenue by Type

	FY2023-24	FY2024-25	FY2024-25	FY2025-26
	Actual	Budget	Projected	Budget
REVENUES				
Sales Tax	\$ 7,845,405	\$ 7,799,200	\$ 7,690,073	\$ 7,842,984
Other Taxes	10,271,305	9,868,408	10,067,883	10,358,241
Permits & Licenses	93,181	107,000	92,000	91,000
Fire Department Fees	442,009	479,200	411,263	422,500
Development Fees	697,718	655,900	446,000	446,000
Community Services Fees	145,090	100,000	103,541	120,000
Motor Vehicle License Fee	33,870	23,000	33,000	23,000
Fines & Forfeitures	135,529	120,000	118,660	110,000
Investment Income	550,111	260,000	320,000	285,000
Other Income	1,461,189	723,000	1,548,433	733,500
TOTAL REVENUES	21,675,407	20,135,708	20,830,853	20,432,225
Transfers	104,320	782,462	749,617	(847,025)
Total Revenue & Transfers In	21,779,727	20,918,170	21,580,470	19,585,200
One-time Funding from FY2023-24 Surplus	-	-	-	3,281,345
Total Expenditures	18,498,382	20,918,170	20,877,882	22,779,582
Operating Surplus (Deficit)	\$ 3,281,345	\$ -	\$ 702,588	\$ 86,963

GENERAL FUND
Revenues & Transfers Detail by Source

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
REVENUES				
Sales Tax	\$ 7,845,405	\$ 7,799,200	\$ 7,690,073	\$ 7,842,984
Other Taxes				
Property Tax Secured	3,401,961	3,487,000	3,651,597	3,757,221
Property Tax Supplemental Roll	137,027	131,650	131,650	131,650
Prop. Tax Homeowner's Relief	15,769	13,790	13,790	13,790
Prop. Tax Real Prop. Transfer Tax	121,568	108,900	108,900	108,900
Property Tax Post Redevelopment	445,168	309,900	435,011	379,658
Property Tax in Lieu of VLF	3,675,312	3,777,700	3,890,049	4,077,550
Franchise Fees	1,234,372	965,568	965,572	965,572
Transient Occupancy Tax	97,198	73,900	71,314	73,900
Cannabis Business Tax	1,142,930	1,000,000	800,000	850,000
Other Taxes Subtotal	10,271,305	9,868,408	10,067,883	10,358,241
Permits & Licenses				
Business License	78,159	92,000	80,000	80,000
Animal License	3,802	10,000	3,500	4,000
Regulatory License	11,220	5,000	8,500	7,000
Permits & Licenses Subtotal	93,181	107,000	92,000	91,000
Fire Department Fees				
Emergency Transport Fees	201,194	285,700	224,238	235,700
Fire Cost Recovery	193,697	150,000	151,000	150,000
Other Fire Fees	703	500	275	300
Fire Fees - Business Licenses	18,719	23,000	21,750	21,500
Fire Fees - Development Services	27,696	20,000	14,000	15,000
Fire Department Fees Subtotal	442,009	479,200	411,263	422,500
Development Fees				
Building Permits	619,055	600,000	400,000	400,000
Planning Permits	11,227	15,000	11,000	11,000
Engineer Permits	67,436	40,000	35,000	35,000
State Collected Fee - ADA	-	900	-	-
Development Fees Subtotal	697,718	655,900	446,000	446,000
Community Services Fees				
Day Camp	85,755	65,000	82,141	70,000
Special Events	59,335	35,000	21,400	50,000
Community Services Fees Subtotal	145,090	100,000	103,541	120,000
Motor Vehicle License Fee	33,870	23,000	33,000	23,000
Fines & Forfeitures				
Sales Tax 1/2% (Public Safety)	61,234	65,000	60,557	61,000
Traffic Safety Fines	58,230	15,000	27,603	20,000
Parking Fines	9,731	10,000	7,000	7,000
Other Fines & Forfeitures	4,183	7,000	7,500	7,000
Tow Fees	2,151	23,000	16,000	15,000
Fines & Forfeitures Subtotal	135,529	120,000	118,660	110,000

GENERAL FUND
Revenues & Transfers Detail by Source

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Investment Income	550,111	260,000	320,000	285,000
Investment Earnings Subtotal	550,111	260,000	320,000	285,000
Other Income				
Rental - Long Term	764,318	560,000	560,000	560,000
Rental - Short Term	37,530	40,000	28,000	30,000
Cost Recovery	150,326	7,000	39,009	7,000
Cost Recovery- Property Insurance	250,000	-	836,304	-
Staff Cost Reimbursement	108,126	-	-	-
State Mandated Cost	74,884	22,000	22,000	22,000
Public Works Fees	1,300	-	1,180	1,000
Credit Card Surcharge	11,781	10,000	10,500	11,000
Other Revenue	19,264	25,000	12,000	12,000
Administrative Citations	-	15,000	200	500
Successor Agency Administration	43,660	44,000	39,240	90,000
Other Income Subtotal	1,461,189	723,000	1,548,433	733,500
TOTAL REVENUES	21,675,407	20,135,708	20,830,853	20,432,225
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
Section 115 Trust Fund	-	200,000	-	-
Successor Agency Loan Repayment	-	457,942	457,942	550,000
Reserve Investment Income	-	20,200	187,355	140,000
Storm Water Program Fund	(109,280)	(109,280)	(109,280)	(109,280)
General Reserve	-	-	-	(1,641,345)
TOTAL TRANSFERS IN (OUT)	104,320	782,462	749,617	(847,025)
Total Revenues & Transfers	21,779,727	20,918,170	21,580,470	19,585,200
One-time Funding from FY2023-24 Surplus	-	-	-	3,281,345
Total Expenditures	18,498,382	20,918,170	20,877,882	22,779,582
OPERATING SURPLUS (DEFICIT)	\$ 3,281,345	\$ -	\$ 702,588	\$ 86,963

Summary of Transfers between Funds

Fund No. Fund Description			TRANSFERS IN							Total TRANSFERS OUT
			01	02	06	12	16	17	26	
			General	Gas Tax	General Reserve	Local Benefit Lighting District	Sanitation District: Capital	Sanitation District: Pure Water	Storm Water Program	
TRANSFERS OUT	01	General	\$ -	\$ -	\$ 1,641,345	\$ -	\$ -	\$ -	\$ 109,280	\$ 1,750,625
	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	500,000		2,600,000
	19	Sanitation District Capacity					35,000			35,000
	21	Integrated Waste Reduction	1,200							1,200
	22	Wildflower Assessment District	100							100
Total TRANSFERS IN			\$ 903,600	\$ 100,000	\$ 1,641,345	\$ 70,000	\$ 2,035,000	\$ 500,000	\$ 109,280	\$ 5,359,225

GENERAL FUND
Expenditures by Department Summary

Department	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
City Council	\$ 258,076	\$ 219,454	\$ 209,392	\$ 220,297
City Attorney	468,435	325,000	410,000	330,000
City Manager	472,240	578,580	530,551	570,453
Community Services	358,864	550,909	383,640	501,311
City Clerk	157,193	184,588	151,633	170,779
Human Resources	124,451	155,886	153,861	173,240
Finance	425,158	476,943	532,402	589,557
Law Enforcement	7,248,184	7,573,940	7,536,368	7,827,726
Fire	5,724,892	6,390,200	5,989,692	6,639,785
Community Development	921,247	1,044,327	808,570	959,228
Public Works*	2,339,213	2,703,343	3,248,879	4,223,706
Non-Departmental**	429	715,000	922,894	573,500
Total Expenditures	\$ 18,498,382	\$ 20,918,170	\$ 20,877,882	\$ 22,779,582

* FY2025-26 included the use of one-time General Fund FY2023-24 surplus of \$1.63 million.

** FY2025-26 included the use of one-time General Fund FY2023-24 surplus of \$10,000.



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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 121,624	\$ 182,440	\$ 114,631	\$ 136,860
Operating Expenditures	56,713	71,490	69,761	73,437
Contracted Services	79,739	25,000	25,000	10,000
Total Expenditures	\$ 258,076	\$ 278,930	\$ 209,392	\$ 220,297

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY COUNCIL

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 37,122	\$ 55,410	\$ 37,274	\$ 37,193
Health Benefits	20,983	45,000	20,482	40,200
Health Benefits-Retirees	3,774	2,200	3,672	3,672
Medicare & Social Security	545	800	540	540
Life Insurance	322	490	345	326
Long Term Disability	-	850	-	-
Retirement	58,878	77,690	52,318	54,929
Salaries & Benefits Subtotal	121,624	182,440	114,631	136,860
Operating Expenditures				
Community Promotions	-	1,500	1,500	1,500
Computer Maintenance	2,529	5,000	2,679	2,210
Insurance-Liability	6,454	7,100	6,771	8,084
Insurance-Property	1,604	1,270	1,180	1,573
Membership and Dues	31,656	40,000	39,203	41,000
Mileage	-	800	800	800
Office Supplies	303	450	1,500	450
Strategic Goal Workshop	44	5,000	5,000	5,000
Training, Travel and Meetings	10,682	7,500	9,000	10,000
Utilities-Gas and Electric	3,441	2,820	2,128	2,820
Utilities-Phone & Internet	-	50	-	-
Operating Expenditures Subtotal	56,713	71,490	69,761	73,437
Contracted Services				
Sales Tax Survey	26,500	-	-	-
Ballot Measure Consulting	47,369	-	-	-
Professional Services	5,870	25,000	25,000	10,000
Contracted Services Subtotal	79,739	25,000	25,000	10,000
TOTAL CITY COUNCIL EXPENDITURES	\$ 258,076	\$ 278,930	\$ 209,392	\$ 220,297

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Contracted Services	\$ 468,435	\$ 325,000	\$ 410,000	\$ 330,000
Total Expenditures	\$ 468,435	\$ 325,000	\$ 410,000	\$ 330,000

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY ATTORNEY

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Contracted Services				
Code Enforcement Litigation Services	\$ -	\$ 10,000	\$ 5,000	\$ 5,000
City Attorney Services	106,153	65,000	30,000	75,000
Litigation Services-City Attorney	362,282	250,000	375,000	250,000
Contracted Services Subtotal	468,435	325,000	410,000	330,000
TOTAL CITY ATTORNEY EXPENDITURES	\$ 468,435	\$ 325,000	\$ 410,000	\$ 330,000

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 414,582	\$ 677,590	\$ 477,794	\$ 510,618
Operating Expenditures	40,536	57,500	50,757	57,835
Contracted Services	17,122	2,000	2,000	2,000
Total Expenditures	\$ 472,240	\$ 737,090	\$ 530,551	\$ 570,453

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY MANAGER

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 273,955	\$ 485,430	\$ 342,570	\$ 371,801
Overtime	1,784	1,000	1,600	1,000
Extra Help	55,096	-	-	-
Health Benefits	40,530	54,000	36,699	33,048
Health Benefits-Retirees	4,223	6,000	4,223	4,223
Deferred Compensation	3,577	3,720	3,863	3,720
Workers Compensation Insurance	1,362	3,670	1,147	1,431
Medicare & Social Security	5,003	8,010	5,053	5,460
Life Insurance	242	490	555	583
Long Term Disability	662	850	788	997
Retirement	28,148	114,420	81,296	88,355
Salaries & Benefits Subtotal	414,582	677,590	477,794	510,618
Operating Expenditures				
Computer Maintenance	9,636	15,000	8,036	8,840
Copier Service	1,377	1,400	3,283	4,800
Insurance-Liability	6,454	7,100	6,854	8,084
Insurance-Property	4,813	6,350	5,896	7,861
Membership and Dues	3,175	2,500	1,923	2,000
Mileage	3,720	4,000	4,000	4,000
City Communications	1,072	5,000	5,000	5,000
Office Supplies	2,457	2,500	2,500	2,500
Training, Travel and Meetings	3,624	8,000	7,500	7,500
Training - Risk	-	-	1,158	2,500
Utilities-Gas and Electric	3,067	3,150	3,147	3,150
Utilities-Phone & Internet	1,141	2,000	1,460	1,600
Utilities-Water	-	500	-	-
Operating Expenditures Subtotal	40,536	57,500	50,757	57,835
Contracted Services				
Professional Services	17,122	2,000	2,000	2,000
Contracted Services Subtotal	17,122	2,000	2,000	2,000
TOTAL CITY MANAGER EXPENDITURES	\$ 472,240	\$ 737,090	\$ 530,551	\$ 570,453

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 223,807	\$ 320,927	\$ 242,509	\$ 314,566
Operating Expenditures	135,057	149,048	141,131	186,745
Total Expenditures	\$ 358,864	\$ 469,975	\$ 383,640	\$ 501,311

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY SERVICES

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 33,729	\$ 148,050	\$ 66,422	\$ 99,188
Overtime	14,578	15,000	13,000	15,000
Extra Help	127,765	128,450	100,000	100,000
Health Benefits	20,896	20,400	19,573	25,488
Health Benefits-Retirees	4,590	4,590	4,590	4,590
Workers Compensation Insurance	6,574	7,470	5,733	7,155
Medicare & Social Security	7,449	7,020	8,872	9,308
Life Insurance	154	300	190	175
Long Term Disability	106	340	175	492
Retirement	7,966	57,270	23,954	53,170
Salaries & Benefits Subtotal	223,807	388,890	242,509	314,566
Operating Expenditures				
Computer Maintenance	3,882	4,300	4,018	6,630
Computer Equipment	-	500	-	500
Copier Service	344	100	600	700
Day Camp	8,955	24,000	24,000	34,000
Insurance-Liability	10,757	11,840	11,277	13,474
Insurance-Property	2,407	6,350	5,896	7,861
Membership and Dues	-	250	-	150
Mileage	30	250	-	250
Office Supplies	908	1,800	700	1,800
Uniforms - Clothing	-	250	-	3,000
Rental Security Services	2,373	1,500	2,000	2,000
Repair & Maintenance-Vehicles	-	-	100	2,500
Special Events	44,932	35,000	35,000	35,000
Training, Travel and Meetings	123	2,000	1,288	2,000
Utilities-Gas and Electric	37,055	36,180	16,252	36,180
Utilities-Telephone	7,726	4,700	7,000	7,700
Utilities-Water	15,565	33,000	33,000	33,000
Operating Expenditures Subtotal	135,057	162,020	141,131	186,745
TOTAL COMMUNITY SERVICES EXPENDITURES	\$ 358,864	\$ 550,910	\$ 383,640	\$ 501,311

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 119,972	\$ 142,670	\$ 119,414	\$ 132,401
Operating Expenditures	37,221	34,590	26,719	33,378
Contracted Services	-	-	5,500	5,000
Total Expenditures	\$ 157,193	\$ 177,260	\$ 151,633	\$ 170,779

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY CLERK

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 100,064	\$ 106,440	\$ 88,156	\$ 99,586
Health Benefits	9,514	10,800	9,710	8,669
Workers Compensation Insurance	1,326	2,500	1,147	1,431
Medicare & Social Security	2,818	-	1,285	1,444
Life Insurance	54	100	98	82
Long Term Disability	-	170	107	230
Retirement	6,196	22,660	18,911	20,959
Salaries & Benefits Subtotal	119,972	142,670	119,414	132,401
Operating Expenditures				
Computer Maintenance	2,529	5,000	2,679	2,210
Copier Rental	344	100	600	700
Insurance-Liability	2,151	2,370	2,285	2,695
Insurance-Property	1,604	1,270	1,270	1,573
Membership and Dues	936	500	485	800
Mileage	60	300	-	300
Office Supplies	589	500	500	650
Software	18,535	14,200	14,200	16,000
Postage	-	250	150	250
Printing	316	500	250	250
Publishing	8,889	4,000	1,500	4,000
Training, Travel & Meetings	938	5,000	2,400	3,500
Utilities- Phone & Internet	330	600	400	450
Operating Expenditures Subtotal	37,221	34,590	26,719	33,378
Contracted Services				
Professional Services	-	30,000	5,500	5,000
Contracted Services Subtotal	-	30,000	5,500	5,000
TOTAL CITY CLERK EXPENDITURES	\$ 157,193	\$ 207,260	\$ 151,633	\$ 170,779

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 97,740	\$ 164,570	\$ 116,540	\$ 134,622
Operating Expenditures	18,146	30,340	27,321	29,618
Contracted Services	8,565	9,000	10,000	9,000
Total Expenditures	\$ 124,451	\$ 203,910	\$ 153,861	\$ 173,240

ACCOUNT DETAIL FOR THE DEPARTMENT OF HUMAN RESOURCES

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 79,324	\$ 123,320	\$ 87,790	\$ 103,965
Health Benefits	8,380	10,800	7,854	7,224
Employee Assistance Program	1,123	1,340	1,340	1,340
Workers Compensation Insurance	1,326	3,100	1,147	1,431
Medicare & Social Security	1,166	1,790	1,271	1,512
Life Insurance	68	100	82	69
Long Term Disability	123	170	170	192
Retirement	6,230	23,950	16,886	18,889
Salaries & Benefits Subtotal	97,740	164,570	116,540	134,622
Operating Expenditures				
Unemployment	-	4,000	9,283	4,000
Computer Maintenance	2,529	3,300	2,679	2,210
Employee Recognition	996	2,500	2,632	3,500
Insurance-Liability	2,151	2,370	2,285	2,695
Insurance-Property	1,604	1,270	1,180	1,573
Medical Examinations	2,960	5,000	2,197	5,000
Memberships and Dues	760	800	475	550
Mileage	465	300	300	300
Office Supplies	302	500	400	400
Personal Exposure Reporting	-	-	190	190
Personnel Recruitment/Selection	2,886	6,000	1,500	5,000
Training, Travel and Meetings	2,869	3,500	3,500	3,500
Utilities- Phone & Internet	624	800	700	700
Operating Expenditures Subtotal	18,146	30,340	27,321	29,618
Contracted Services				
Professional Services	8,565	9,000	10,000	9,000
Contracted Services Subtotal	8,565	9,000	10,000	9,000
TOTAL HUMAN RESOURCES EXPENDITURES	\$ 124,451	\$ 203,910	\$ 153,861	\$ 173,240

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 279,350	\$ 502,850	\$ 386,963	\$ 433,225
Operating Expenditures	70,161	76,300	65,439	76,332
Contracted Services	75,647	60,000	80,000	80,000
Total Expenditures	\$ 425,158	\$ 639,150	\$ 532,402	\$ 589,557

ACCOUNT DETAIL FOR THE DEPARTMENT OF FINANCE

Account Description	2022-2023 Actual	2023-2024 Budget	2023-2024 Projected	2024-2025 Budget
Salaries & Benefits				
Salaries	\$ 160,484	\$ 336,400	\$ 249,769	\$ 285,835
Overtime	10	1,500	500	500
Part Time Salaries	13,431	5,000	27,457	25,000
Health Benefits	22,009	48,600	29,138	30,473
Health Benefits-Retirees	7,711	7,700	7,711	7,700
Workers Compensation Insurance	4,013	6,470	3,440	4,293
Medicare & Social Security	3,220	4,880	6,469	5,861
Life Insurance	250	440	357	311
Long Term Disability	465	850	570	874
Retirement	67,757	91,010	61,552	72,378
Salaries & Benefits Subtotal	279,350	502,850	386,963	433,225
Operating Expenditures				
Computer Maintenance	15,791	18,070	13,394	11,050
Computer Hardware	-	3,500	443	1,000
Copier Service	1,746	1,700	3,200	3,300
Credit Card and Bank Fees	16,484	16,000	14,000	17,000
Insurance-Liability	6,454	7,200	6,938	8,084
Insurance-Property	8,022	6,350	5,896	7,861
Membership and Dues	655	1,600	800	800
Mileage	292	400	400	2,087
Office Supplies	4,148	3,000	3,500	3,750
Printing	183	250	50	-
Publishing	-	250	1,200	1,000
Subscriptions and Books	5,680	3,000	3,350	4,000
Training, Travel and Meetings	4,964	9,000	5,000	9,000
Utilities-Gas and Electric	3,731	2,900	3,968	4,100
Utilities-Telephone	2,011	2,800	3,300	3,300
Utilities-Water	-	280	-	-
Operating Expenditures Subtotal	70,161	76,300	65,439	76,332
Contracted Services				
Professional Services	75,647	60,000	80,000	80,000
Contracted Services Subtotal	75,647	60,000	80,000	80,000
TOTAL FINANCE EXPENDITURES	\$ 425,158	\$ 639,150	\$ 532,402	\$ 589,557

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenditures	\$ 104,890	\$ 116,559	\$ 105,964	\$ 133,451
Contracted Services	7,143,294	7,229,258	7,430,404	7,694,275
Total Expenditures	\$ 7,248,184	\$ 7,345,817	\$ 7,536,368	\$ 7,827,726

ACCOUNT DETAIL FOR THE DEPARTMENT OF LAW ENFORCEMENT

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenditures				
800 MHZ Radio System	\$ 20,698	\$ 24,290	\$ 12,744	\$ 37,466
ARJIS	24,378	32,000	35,671	38,000
CAL ID	6,432	6,930	6,494	6,930
RCS Lease	50,864	-	48,955	48,955
Utilities-Water	2,231	2,100	2,100	2,100
Fuel-Animal Control Vehicle	287	2,000	-	-
Repairs & Maint-Animal Control	-	350	-	-
Operating Expenditures Subtotal	104,890	67,670	105,964	133,451
Contracted Services				
Contractual Services-Sheriff	6,836,539	7,202,020	7,111,520	7,363,000
Contractual Services-Animal Control	306,269	301,250	315,552	328,275
Contractual Services-Dead Animal Removal	486	3,000	3,332	3,000
Contracted Services Subtotal	7,143,294	7,506,270	7,430,404	7,694,275
TOTAL LAW ENFORCEMENT EXPENDITURES	\$ 7,248,184	\$ 7,573,940	\$ 7,536,368	\$ 7,827,726

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 4,708,934	\$ 5,328,020	\$ 4,939,155	\$ 5,487,412
Operating Expenditures	520,721	594,820	570,130	656,173
Contracted Services	314,048	312,700	325,747	358,000
Capital Expenditures	181,189	154,660	154,660	138,200
Total Expenditures	\$ 5,724,892	\$ 6,390,200	\$ 5,989,692	\$ 6,639,785

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 2,136,498	\$ 2,456,170	\$ 2,227,351	\$ 2,440,067
Scheduled Overtime	156,633	181,620	168,311	197,863
Unscheduled Overtime	613,412	566,500	650,000	650,000
Reimbursable Overtime	176,420	216,300	185,000	245,000
Quarterly JPA Reconciliation	397,175	400,000	400,000	475,000
Health Benefits	286,315	270,000	268,705	279,600
Health Benefits-Retirees	64,740	75,000	69,624	71,000
Uniform Allowance	18,000	19,000	18,000	18,000
Holiday Pay	34,492	62,360	36,404	81,171
Paramedic Recertification	67,410	69,700	69,330	71,532
Bilingual Pay	1,300	1,950	1,571	1,300
Education Award	14,755	14,760	15,162	15,652
Workers Compensation Insurance	62,823	90,000	48,156	80,102
Medicare & Social Security	43,478	45,000	46,192	53,963
Life Insurance	3,703	3,790	4,308	3,597
Long Term Disability	3,511	3,390	4,241	5,187
Retirement	627,153	852,480	726,300	797,378
Salaries & Benefits Subtotal	4,708,934	5,328,020	4,939,155	5,487,412
Operating Expenditures				
ALS Supplies	23,043	26,000	15,000	20,000
Communications Equipment	5,909	10,500	18,000	19,000
Fire Prevention Software	3,771	4,500	4,082	5,000
City Emergency Preparedness	1,087	3,100	3,000	3,500
Community Risk Reduction	1,757	1,000	1,000	1,000
Computer Maintenance	36,169	36,000	38,163	42,710
Copier Service	98	-	-	-
Departmental Expense	9,243	10,000	9,000	9,000
Fire Station Supplies	8,450	8,500	8,000	8,500
Fuel	33,571	43,000	43,000	43,000
Insurance-Liability	69,743	76,180	72,564	86,229
Insurance-Property	30,485	38,110	33,372	47,164
JPA Reconciliation Expenditures	1,778	4,000	1,000	4,000

FIRE DEPARTMENT OVERVIEW

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT - continued

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenditures - continued				
AFG Match	2,727	500	-	500
Medical Examinations	14,953	15,500	15,000	16,500
Membership and Dues	-	500	500	500
Emotional Support Animal	916	5,000	600	-
Office Supplies	153	500	500	500
Patient Care Reporting Pass Thru	6,362	7,000	7,000	7,500
Personal Protective Clothing	19,069	50,000	50,000	50,000
RCC Reimbursable	27,577	31,460	31,460	32,000
Repair and Maintenance-Equipment	7,768	3,000	10,135	5,000
Repair and Maintenance-Vehicles	68,842	75,000	65,000	75,000
Self-Contained Breathing Apparatus (SCBA)	54,477	35,000	35,000	60,000
Subscriptions and Books	(16)	500	-	500
Trauma Intervention Program (TIP)	4,144	5,000	4,145	5,000
Tools and Supplies	9,561	12,000	12,000	12,000
Training - Tuition Reimbursement	13,374	18,000	18,000	18,000
Training - HFTA	16,818	18,200	20,000	22,000
Training - AMR	1,520	3,000	1,520	1,800
Travel and Meetings	179	3,000	500	3,000
Uniforms	1,329	2,000	1,500	2,000
Utilities-Gas and Electric	29,497	26,770	31,089	31,770
Utilities-Telephone	5,392	6,500	6,000	7,000
Utilities-Water	4,446	5,000	5,000	5,000
Vehicle Supplies	1,529	3,500	2,000	3,500
Weed Abatement	5,000	7,000	7,000	8,000
Operating Expenditures Subtotal	520,721	594,820	570,130	656,173
Contracted Services				
Dispatch Services	286,108	281,000	295,000	310,000
Nurse Navigation	-	-	612	15,000
Hazmat Emergency Response	27,940	31,700	30,135	33,000
Contracted Services Subtotal	314,048	312,700	325,747	358,000
Capital Expenditures				
Capital Purchases	58,163	51,660	51,660	35,200
Fire Truck Lease/Purchase	123,026	103,000	103,000	103,000
Capital Expenditures Subtotal	181,189	154,660	154,660	138,200
TOTAL FIRE EXPENDITURES	\$ 5,724,892	\$ 6,390,200	\$ 5,989,692	\$ 6,639,785

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 328,129	\$ 600,494	\$ 410,361	\$ 405,926
Operating Expenditures	64,961	71,142	73,209	78,302
Contracted Services	528,157	600,000	325,000	475,000
Total Expenditures	\$ 921,247	\$ 1,271,636	\$ 808,570	\$ 959,228

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY DEVELOPMENT

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 240,916	\$ 377,080	\$ 266,327	\$ 275,265
Planning Commission Stipend	750	1,000	1,000	1,000
Overtime	145	2,000	1,000	1,300
Extra Help	-	8,000	22,967	8,000
Health Benefits	31,018	48,600	34,458	30,267
Health Benefits-Retirees	6,059	6,060	6,059	6,060
Workers Compensation Insurance	4,032	8,520	3,440	4,293
Medicare & Social Security	6,228	5,470	6,418	7,535
Life Insurance	257	440	381	292
Long Term Disability	472	770	600	819
Retirement	38,252	96,470	67,711	71,095
Salaries & Benefits Subtotal	328,129	554,410	410,361	405,926
Operating Expenditures				
Computer Maintenance	18,945	28,500	19,806	14,964
Copier Service	1,859	2,700	3,200	3,200
Fuel	2,365	2,000	2,000	2,000
Insurance-Liability	21,513	23,670	22,679	26,947
Insurance-Property	9,627	6,350	5,896	7,861
Membership and Dues	1,273	1,500	1,500	1,500
Mileage	13	300	300	300
Noticing	146	3,500	2,500	3,500
Office Supplies	2,587	3,500	2,800	3,000
Printing	-	250	-	250
Repair & Maintenance-Vehicles	30	500	2,000	500
Subscriptions and Books	161	350	350	350
Training, Travel and Meetings	-	3,000	2,500	6,000
Utilities-Gas and Electric	4,063	3,630	4,678	4,830
Utilities-Telephone	2,379	2,500	3,000	3,100
Utilities-Water	-	500	-	-
Operating Expenditures Subtotal	64,961	82,750	73,209	78,302
Contracted Services				
Plan Checks/Consultations	525,536	450,000	300,000	450,000
Professional Services	2,621	100,000	25,000	25,000
Contracted Services Subtotal	528,157	550,000	325,000	475,000
TOTAL DEVELOPMENT EXPENDITURES	\$ 921,247	\$ 1,187,160	\$ 808,570	\$ 959,228

PUBLIC WORKS DEPARTMENT

Division	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Administration	\$ 212,005	\$ 294,474	\$ 187,023	\$ 208,427
Engineering	267,116	276,341	275,845	325,986
Streets*	1,256,727	1,318,804	1,968,696	2,739,664
Parks	241,307	350,400	305,731	389,956
Facilities	362,058	463,324	511,584	559,673
Total Public Works	\$ 2,339,213	\$ 2,703,343	\$ 3,248,879	\$ 4,223,706

* 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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 165,757	\$ 398,310	\$ 140,848	\$ 147,837
Operating Expenditures	42,773	60,530	42,175	52,590
Contracted Services	3,475	8,000	4,000	8,000
Total Expenditures	\$ 212,005	\$ 466,840	\$ 187,023	\$ 208,427

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - ADMINISTRATION

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 67,481	\$ 286,870	\$ 79,257	\$ 110,113
Overtime	570	200	800	800
Part time Salaries	46,826	-	29,970	-
Health Benefits	5,792	32,400	5,136	5,643
Bilingual Pay	-	-	76	267
Workers Compensation Insurance	2,651	4,980	2,293	2,862
Medicare & Social Security	1,063	4,160	1,264	1,636
Life Insurance	74	290	98	97
Long Term Disability	334	510	201	271
Retirement	40,966	68,900	21,753	26,148
Salaries & Benefits Subtotal	165,757	398,310	140,848	147,837
Operating Expenditures				
Advertising & Marketing	894	2,000	3,674	2,000
Computer Maintenance	9,991	12,490	11,000	10,545
Copier Service	1,726	2,760	2,000	2,260
Damages - Cost Recovery	-	10,000	-	-
Insurance-Liability	4,303	4,740	4,570	5,390
Insurance-Property	3,209	2,540	2,359	3,145
Marketing Supplies	574	3,000	1,500	3,000
Membership and Dues	466	900	785	1,250
Mileage	1,290	3,000	1,500	2,500
Office Supplies	1,860	2,000	2,500	2,500
Software (Minor)	3,833	3,200	2,060	5,000
Protective Clothing	5,158	1,000	1,300	1,000
Repair & Maintenance-Equipment	3,832	1,000	-	-
Training, Travel and Meetings	1,923	7,500	4,750	9,500
Utilities-Gas and Electric	2,738	3,000	2,677	3,000
Utilities-Telephone	976	1,000	1,500	1,500
Utilities-Water	-	400	-	-
Operating Expenditures Subtotal	42,773	60,530	42,175	52,590
Contracted Services				
Professional Services	3,475	8,000	4,000	8,000
Contracted Services Subtotal	3,475	8,000	4,000	8,000
TOTAL PW ADMIN EXPENDITURES	\$ 212,005	\$ 466,840	\$ 187,023	\$ 208,427

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 69,197	\$ 132,700	\$ 79,870	\$ 97,259
Operating Expenditures	74,692	80,420	73,176	78,227
Contracted Services	123,227	150,250	122,799	150,500
Total Expenditures	\$ 267,116	\$ 363,370	\$ 275,845	\$ 325,986

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - ENGINEERING

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 41,250	\$ 82,530	\$ 51,172	\$ 58,833
Overtime	73	250	250	250
Extra Help	-	8,000	-	8,000
Health Benefits	7,211	10,800	10,373	9,224
Health Benefits- Retirees	1,224	1,230	1,224	1,230
Workers Compensation Insurance	2,660	2,330	2,293	2,862
Medicare & Social Security	729	1,200	692	1,469
Life Insurance	46	100	67	56
Long Term Disability	84	170	114	156
Retirement	15,920	26,090	13,685	15,179
Salaries & Benefits Subtotal	69,197	132,700	79,870	97,259
Operating Expenditures				
Computer Maintenance	16,139	15,000	11,011	8,842
Copier Service	1,634	1,680	2,800	3,000
Fuel	739	1,000	1,000	1,000
Insurance- Liability	10,757	11,840	11,319	13,474
Insurance- Property	4,011	6,350	5,896	7,861
Membership and Dues	-	100	50	100
Mileage	-	100	-	100
Office Supplies	1,878	1,500	1,500	1,500
Training, Travel and Meetings	-	250	250	250
Printing	2	500	-	-
Protective Clothing	-	500	250	500
Repair and Maintenance- Vehicles	-	2,000	500	2,000
Tools and Supplies	-	700	500	700
Utilities- Traffic Signal	37,730	35,900	35,900	36,400
Utilities- Telephone	1,802	2,500	2,200	2,500
Utilities- Water	-	500	-	-
Operating Expenditures Subtotal	74,692	80,420	73,176	78,227
Contracted Services				
Development Support	890	5,000	2,050	5,000
Professional Services	115,377	145,250	120,749	145,500
Sidewalk Master Plan	6,960	-	-	-
Contracted Services Subtotal	123,227	150,250	122,799	150,500
TOTAL ENGINEERING EXPENDITURES	\$ 267,116	\$ 363,370	\$ 275,845	\$ 325,986

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 129,517	\$ 650,750	\$ 178,830	\$ 238,509
Operating Expenditures	1,046,218	321,590	984,727	353,655
Contracted Services	61,932	158,700	155,139	167,500
Capital Expenditures	19,060	650,000	650,000	1,980,000
Total Expenditures	\$ 1,256,727	\$ 1,781,040	\$ 1,968,696	\$ 2,739,664

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - STREETS

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 70,559	\$ 388,480	\$ 102,810	\$ 130,728
Overtime	8,486	9,000	11,000	23,500
Health Benefits	17,528	86,400	19,862	27,882
Health Benefits - Retirees	459	460	459	460
Bilingual Pay	-	-	55	196
Certification Pay	-	-	68	270
Workers Compensation Insurance	6,538	8,000	5,733	7,155
Medicare & Social Security	1,383	5,640	1,706	2,244
Life Insurance	130	780	230	248
Long Term Disability	238	1,360	309	697
Retirement	24,196	150,630	36,598	45,129
Salaries & Benefits Subtotal	129,517	650,750	178,830	238,509
Operating Expenditures				
Computer Maintenance	2,724	2,800	2,800	15,470
Cost Recovery	-	50,000	10,000	25,000
Equipment Rental	16,748	12,000	12,000	12,000
Fuel	17,148	15,000	12,000	12,000
Graffiti Cleanup Supplies	1,987	1,600	1,600	1,600
Herbicides/Pesticides	97	500	100	500
Insurance-Liability	10,757	11,840	11,256	13,474
Insurance-Property	1,604	6,250	5,896	7,861
Membership and Dues	-	700	350	700
Office Supplies	556	100	220	250
Pavement Markings	-	1,000	1,000	1,000
Permit Expenses	568	7,000	-	7,000
Protective Clothing	5,250	7,000	6,885	7,000
Repair and Maintenance-Equipment	20,270	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	9,881	25,000	32,152	40,000
Special Storm Drain Amber	274,523	-	-	-
Special Storm Drain Maint	552,715	-	665,000	-
Special Storm Drain Davidson	2,000	-	20,000	-
Repair and Maintenance-Vehicles	33,071	22,000	22,000	22,000
Tools and Supplies	43,244	35,000	35,000	35,000

PUBLIC WORKS - STREETS OVERVIEW

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

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenditures - continued				
Training, Travel and Meetings	1,354	15,000	12,800	15,000
Utilities-Gas and Electric	226	1,800	-	1,800
Utilities-Telephone	2,155	3,000	7,468	7,000
Utilities-Water	49,340	37,000	59,200	62,000
Operating Expenditures Subtotal	1,046,218	321,590	984,727	353,655
Contracted Services				
Contractual Services	31,400	122,500	119,399	130,200
Street Sweeping	30,532	36,200	35,740	37,300
Contracted Services Subtotal	61,932	158,700	155,139	167,500
Capital Expenditures				
LG Realignment	5,603	-	-	-
St Improvements	13,457	650,000	650,000	350,000
Davidson Ave Storm Drain Improvements	-	-	-	450,000
Haven Drive Storm Drain Improvements	-	-	-	450,000
Westview Pl. Storm Drain Improvements	-	-	-	450,000
Zemco Drive Storm Drain Improvements	-	-	-	280,000
Capital Expenditures Subtotal	19,060	650,000	650,000	1,980,000
TOTAL STREETS EXPENDITURES	\$ 1,256,727	\$ 1,781,040	\$ 1,968,696	\$ 2,739,664

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 2,295	\$ 2,300	\$ 2,295	\$ 62,156
Operating Expenditures	74,624	123,100	118,436	122,800
Contracted Services	164,388	225,000	185,000	195,000
Capital Expenditures	-	-	-	10,000
Total Expenditures	\$ 241,307	\$ 350,400	\$ 305,731	\$ 389,956

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - PARKS

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Overtime	\$ -	\$ -	\$ -	\$ 59,000
Health Benefits-Retirees	2,295	2,300	2,295	2,300
Medicare & Social Security	-	-	-	856
Salaries & Benefits Subtotal	2,295	2,300	2,295	62,156
Operating Expenditures				
Lighting Maintenance	280	8,000	5,000	8,000
Maintenance-Supplies	18,239	25,000	25,000	25,000
Utilities-Gas and Electric	7,307	7,800	7,800	7,800
Utilities-Telephone	1,232	2,300	1,700	2,000
Utilities-Water	47,566	80,000	78,936	80,000
Operating Expenditures Subtotal	74,624	123,100	118,436	122,800
Contracted Services				
Contractual Services	117,619	180,000	140,000	160,000
Tree Maintenance	46,769	45,000	45,000	35,000
Contracted Services Subtotal	164,388	225,000	185,000	195,000
Capital Expenditures				
Park Improvements	-	-	-	10,000
Capital Expenditures Subtotal	-	-	-	10,000
TOTAL PARKS EXPENDITURES	\$ 241,307	\$ 350,400	\$ 305,731	\$ 389,956

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits	\$ 175,911	\$ 267,340	\$ 286,734	\$ 350,036
Operating Expenditures	67,776	72,460	59,680	81,437
Contracted Services	108,371	121,320	122,000	128,200
Capital Expenditures	10,000	50,000	43,170	-
Total Expenditures	\$ 362,058	\$ 511,120	\$ 511,584	\$ 559,673

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS - FACILITIES

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Salaries & Benefits				
Salaries	\$ 112,751	\$ 156,020	\$ 157,199	\$ 208,464
Overtime	15,086	10,000	24,400	5,000
Health Benefits	26,567	32,400	34,267	47,280
Health Benefits-Retirees	3,366	3,370	3,366	3,370
Bilingual Pay	-	-	295	1,041
Workers Compensation Insurance	6,538	7,040	5,733	7,155
Medicare & Social Security	2,059	2,270	2,705	3,114
Life Insurance	269	300	377	350
Long Term Disability	470	510	465	983
Retirement	8,805	55,430	57,927	73,279
Salaries & Benefits Subtotal	175,911	267,340	286,734	350,036
Operating Expenditures				
Computer Maintenance	2,599	1,500	1,328	6,630
Equipment Rental	1,339	1,000	1,000	1,500
Fuel	5,269	5,400	-	5,400
Insurance-Liability	10,757	11,840	11,277	13,474
Insurance-Property	2,505	7,620	7,075	9,433
Maintenance-Services	2,763	-	-	-
Maintenance-Supplies	15,721	-	-	-
Office Supplies	569	100	200	200
Permit Expense	840	-	1,200	1,500
Protective Clothing	3,530	1,500	2,200	2,300
Repair and Maintenance	347	-	-	-
Repair and Maintenance-Equipment	235	500	500	500
Repair and Maintenance - Vehicle	350	10,000	10,000	10,000
Tools and Supplies	8,692	20,000	13,000	15,000
Training, Travel and Meetings	-	-	-	1,000
Utilities-Gas and Electric	7,338	7,000	6,000	7,000
Utilities-Telephone	2,544	3,000	4,000	4,500
Utilities-Water	2,378	3,000	1,900	3,000
Operating Expenditures Subtotal	67,776	72,460	59,680	81,437

PUBLIC WORKS - FACILITIES OVERVIEW

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

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Contracted Services				
Contractual Services	108,371	121,320	122,000	128,200
Contracted Services Subtotal	108,371	121,320	122,000	128,200
Capital Expenditures				
Fire Station Drainage	-	40,000	43,170	-
Park Improvements	10,000	10,000	-	-
Capital Expenditures Subtotal	10,000	50,000	43,170	-
TOTAL FACILITIES EXPENDITURES	\$ 362,058	\$ 511,120	\$ 511,584	\$ 559,673

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	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenditures	\$ 429	\$ 655,000	\$ 922,894	\$ 513,500
Contracted Expenses	-	50,000	-	50,000
Capital Expenditures	-	10,000	-	10,000
Total Expenditures	\$ 429	\$ 715,000	\$ 922,894	\$ 573,500

ACCOUNT DETAIL FOR NON-DEPARTMENTAL

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenditures				
General Election	\$ -	\$ 155,000	\$ 61,590	\$ -
Furniture & Equipment	-	-	-	13,500
Misc. Expenditures	429	-	-	-
City Hall / Sheriff Station Rebuild Project	-	500,000	861,304	500,000
Operating Expenditures Subtotal	429	655,000	922,894	513,500
Contracted Services				
Professional Services	-	50,000	-	50,000
Contracted Services Subtotal	-	50,000	-	50,000
Capital Expenditures				
Equip Replacement - IT	-	10,000	-	10,000
Capital Expenditures Subtotal	-	10,000	-	10,000
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 429	\$ 715,000	\$ 922,894	\$ 573,500

GENERAL RESERVE

FUND 06

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 5,352,873	\$ 6,070,650	\$ 6,070,650	\$ 5,609,664
REVENUES				
Other Revenues	642,058	457,942	550,000	550,000
Interest Earnings	37,952	20,200	187,355	140,000
Market Value - Gain/(Loss)	41,949	-	-	-
TOTA REVENUES	721,959	478,142	737,355	690,000
EXPENDITURES				
General Expenditures	4,182	-	4,000	4,000
PARS Uasge	-	-	456,986	-
TOTA EXPENDITURES	4,182	-	460,986	4,000
REVENUES OVER (UNDER) EXPENSES	717,777	478,142	276,369	686,000
TRANSFERS IN (OUT)				
Transfers In from General Fund	-	-	-	1,641,345
Transfers Out to General Fund	-	(478,142)	(737,355)	(690,000)
TOTAL TRANSFERS IN (OUT)	-	(478,142)	(737,355)	951,345
ENDING FUND BALANCE, Before Restricted	\$ 6,070,650	\$ 6,070,650	\$ 5,609,664	\$ 7,247,009
Restriced Fund Balance				
115 Trust for Pension Obligations	1,018,588	1,018,588	607,561	608,000
115 Trust for Pension Obligations - 25% from FY23-24 General Fund Surplus				820,673
Total 115 Trust for Pension Obligations	1,018,588	1,018,588	607,561	1,428,673
ENDING FUND BALANCE, After Restricted	\$ 5,052,062	\$ 5,052,062	\$ 5,002,103	\$ 5,818,336

IN LIEU FEES

FUND 24

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 647,096	\$ 661,360	\$ 661,360	\$ 686,360
REVENUES				
Interest Earnings	20,043	4,000	25,000	22,500
Market Value - Gain/(Loss)	7,354	-	-	-
TOTAL REVENUES	27,397	4,000	25,000	22,500
EXPENDITURES				
Federal Blvd In Lieu Fees	13,133	-	-	-
TOTAL REVENUES	13,133	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	14,264	4,000	25,000	22,500
ENDING FUND BALANCE	\$ 661,360	\$ 665,360	\$ 686,360	\$ 708,860

AMERICAN RESCUE PLAN ACT (ARPA)

FUND 28

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 5,858,095	\$ 5,592,354	\$ 5,592,354	\$ 1,978,520
REVENUES				
Grant Revenue	-	-	-	-
Interest Earnings	177,487	-	120,000	20,000
Market Value - Gain/(Loss)	56,875	-	-	-
TOTAL REVENUES	234,362	-	120,000	20,000
EXPENDITURES				
ARPA - Auth Project Expenses	491,703	1,795,680	1,828,884	-
Economic Development - Digital Gift Cards	8,400	-	4,950	-
ARPA - Infrastructure Expense	-	3,915,058	1,900,000	1,364,415
Homeless Services	-	250,000	-	250,000
TOTAL EXPENDITURES	500,103	5,960,738	3,733,834	1,614,415
REVENUES OVER (UNDER) EXPENDITURES	(265,741)	(5,960,738)	(3,613,834)	(1,594,415)
ENDING FUND BALANCE	\$ 5,592,354	\$ (368,384)	\$ 1,978,520	\$ 384,105

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

MEASURE T
FUND 37

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Sales Tax - Measure T	-	-	-	5,900,000
Interest Earnings	-	-	-	10,000
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,910,000</u>
	-	-	-	-
EXPENDITURES				
Special Projects				
Day Camp-Homeless Youths	-	-	-	20,000
Bulk-Item Waste Collection Events	-	-	-	15,000
Special Projects Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Contracted Services				
Professional Services	-	-	-	5,000
COPPS	-	-	-	557,000
Yiftee Gift Card Program	-	-	-	150,000
Contracted Services Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>712,000</u>
Capital Purchases				
PW Vehicles	-	-	-	200,000
PW Equipment	-	-	-	125,000
Capital Purchase Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>
Capital Improvement Projects				
Storm Drain-New Drainages	-	-	-	750,000
City Sidewalks Improvements	-	-	-	750,000
Street Pavement <25 PCI	-	-	-	2,000,000
Traffic Signal Improvemens	-	-	-	398,000
Madera Street Traffic Improvement (Design)	-	-	-	200,000
Recreation Center Bathroom Rehab	-	-	-	100,000
Capital Improvement Projects Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,198,000</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,270,000</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	640,000
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 640,000</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) Fund
35	Opioid Settlements



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GAS TAX FUND: HIGHWAY USER TAX

FUND 02

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 1,188,235	\$ 1,901,903	\$ 1,901,903	\$ 1,298,633
REVENUES				
Interest Earnings	51,573	2,000	75,000	70,000
Highway Users Tax Section 2103	249,430	243,490	255,106	258,177
Highway Users Tax Section 2105	166,342	170,230	174,132	178,188
Highway Users Tax Section 2106	113,755	116,640	116,705	119,278
Highway Users Tax Section 2107	225,159	232,650	237,595	242,947
Highway Users Tax Section 2107.5	6,000	6,000	6,000	6,000
RMRA/SB 1	707,602	701,740	696,071	746,635
Market Value - Gain/(Loss)	9,425	-	-	-
TOTAL REVENUES	1,529,286	1,472,750	1,560,609	1,621,225
EXPENDITURES				
Salaries & Benefits				
Salaries	239,715	374,000	323,755	395,854
Overtime	18,094	13,000	19,888	13,000
Health Benefits	48,458	58,070	52,600	59,355
Health Benefits-Retirees	12,258	10,710	12,209	12,210
Deferred Compensation	231	600	241	241
Bilingual Pay	-	-	98	391
Workers Compensation Insurance	5,230	6,500	4,587	5,724
Medicare & Social Security	4,079	4,790	5,248	5,957
Life Insurance	377	370	507	593
Long Term Disability	700	660	837	1,567
Retirement	105,265	111,800	108,093	130,266
Salaries & Benefits Subtotal	434,407	580,500	528,063	625,158
Operating Expenditures				
Computer Maintenance	5,038	10,000	5,381	4,304
Insurance - Property	(98)	5,080	4,717	6,289
Mileage	540	960	540	660
Utilities - Telephone	89	150	178	219
Street Preventative Maintenance	57,654	140,000	100,000	100,000
Operating Expenditures Subtotal	63,223	156,190	110,816	111,472
Contracted Services				
Professional Services	122,853	100,000	100,000	125,000
Contracted Services Subtotal	122,853	100,000	100,000	125,000
Capital Expenditures				
Storm Drain Rehab	88,857	200,000	925,000	810,000
Street Rehab	176,278	1,225,000	500,000	717,000
Capital Expenditures Subtotal	265,135	1,425,000	1,425,000	1,527,000
TOTAL EXPENDITURES	885,618	2,261,690	2,163,879	2,388,630
REVENUES OVER (UNDER) EXPENDITURES	643,668	(788,940)	(603,270)	(767,405)
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	\$ 1,901,903	\$ 1,112,963	\$ 1,298,633	\$ 531,228
Restricted Fund Balance				
115 Turst for Pension Obligations	18,401	18,401	19,230	19,250
ENDING FUND BALANCE, After Restricted	\$ 1,883,502	\$ 1,094,562	\$ 1,279,403	\$ 511,978

PARK LAND DEDICATION ORDINANCE

FUND 05

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 145,786	\$ 179,257	\$ 179,257	\$ 176,257
REVENUES				
Development Fees	51,732	4,500	14,000	4,500
Interest Earnings	5,558	250	8,000	7,000
Market Value - Gain/(Loss)	1,181	-	-	-
TOTAL REVENUES	58,471	4,750	22,000	11,500
EXPENDITURES				
Capital Expenses				
Park Improvements	25,000	25,000	25,000	25,000
Berry St Park Walking Path Repair	-	-	-	-
Park Bathrooms	-	-	-	-
Capital Expenses Subtotal	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	25,000	25,000	25,000	25,000
REVENUES OVER (UNDER) EXPENDITURES	33,471	(20,250)	(3,000)	(13,500)
ENDING FUND BALANCE	\$ 179,257	\$ 159,007	\$ 176,257	\$ 162,757

SUPPLEMENTAL LAW ENFORCEMENT SERVICES

FUND 07

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 66,692	\$ 92,851	\$ 92,851	\$ 137,514
REVENUE				
Supplemental Law Enforcement Services	186,159	140,000	204,663	160,000
Total Revenue	<u>186,159</u>	<u>140,000</u>	<u>204,663</u>	<u>160,000</u>
EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	186,159	140,000	204,663	160,000
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>\$ 92,851</u>	<u>\$ 72,851</u>	<u>\$ 137,514</u>	<u>\$ 137,514</u>

SUNDRY GRANTS

FUND 08

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (308,269)	\$ (1,057,434)	\$ (1,057,434)	\$ (1,227,828)
REVENUES				
Misc Revenue	-	7,000	27,068	8,000
Beverage Container Recycling	-	7,200	7,219	7,215
SB2 Planning Grants Program	110,895	-	-	-
Local Early Action Planning (LEAP)	-	102,434	103,483	46,516
Prop 68 - Per Capita Program	-	194,216	194,216	-
Assistance to Firefighters Grants	27,273	-	-	-
Grand Rev - SHSGP 20	17,096	-	-	-
Grand Rev - SHSGP 21	17,731	-	-	-
Grand Rev - SHSGP 22	-	-	16,729	-
Grant Revenue-UASI 22	2,784	-	3,216	-
Grant Revenue-UASI 23	-	-	3,554	-
CNRA Connect Main St. Phase 3	-	1,470,755	263,741	1,207,014
ATP Connect Main St. Ph 2 & 3	-	-	-	300,000
ATP Connect Main St. Ph 4 - 6	-	-	-	500,000
Caltrans Transportation Planning	-	71,000	-	-
Local Assistance Grant - Park Bathrooms	-	400,000	-	400,000
TOTAL REVENUES	175,779	2,252,605	619,226	2,468,745
EXPENDITURES				
Dept of Justice JAG	4,375	5,000	7,254	8,000
Beverage Container Recycling	6,831	7,129	7,129	7,216
SB2 Planning Grants Program	103,305	-	-	-
Local Early Action Planning	6,246	-	46,516	-
Prop 68 - Per Capita Program	194,216	194,216	-	-
SB1383-Local Assistance FY22	29,897	38,158	-	-
SB1383-Local Assistance FY23	-	-	6,508	72,593
SHSGP Expenditures 20	16,559	-	-	-
SHSGP Expenditures 21	2,343	-	-	-
SHSGP Expenditures 22	-	-	16,729	-
UASI Expenditures 21	2,037	-	-	-
UASI Expenditures 22	4,319	-	-	-
UASI Expenditures 23	-	-	2,400	-
CNRA Connect Main St Ph 3	527,543	1,470,755	703,084	-
ATP Connect Main St Ph 2 & 3 Exp	-	-	-	300,000
ATP Connect Main St Ph 4 - 6 Exp	-	-	-	500,000
Caltrans Transportation Planning	-	71,000	-	-
Local Assistance Grant - Park Bathrooms	-	400,000	-	400,000
AFG Capital Purchase	27,273	-	-	-
TOTAL EXPENDITURES	924,944	2,186,258	789,620	1,287,809
REVENUES OVER (UNDER) EXPENDITURES	(749,165)	66,347	(170,394)	1,180,936
ENDING FUND BALANCE	\$ (1,057,434)	\$ (991,087)	\$ (1,227,828)	\$ (46,892)

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND 09

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (63,994)	\$ (136,534)	\$ (136,534)	\$ (12,765)
REVENUES				
CDBG Funds	94,643	378,150	245,409	245,372
CDBG-CV Funds	11,501	-	-	-
TOTAL REVENUES	106,144	378,150	245,409	245,372
EXPENDITURES				
Crane St. Rehab CBDG FY21-22	50,964	-	-	-
Buena Vista Rehab CBDG FY22-23	127,720	-	-	-
Nida St Rehab CBDG FY23-24	-	509,193	121,640	-
Lincoln St Rehab CBDG FY24-25	-	-	-	121,889
North Ave CBDG FY25-26	-	-	-	123,483
TOTAL EXPENDITURES	178,684	509,193	121,640	245,372
REVENUES OVER (UNDER) EXPENDITURES	(72,540)	(131,043)	123,769	-
ENDING FUND BALANCE	\$ (136,534)	\$ (267,577)	\$ (12,765)	\$ (12,765)

TRANSPORTATION DEVELOPMENT ACT (TDA)

FUND 10

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (57,523)	\$ (101,587)	\$ (101,587)	\$ (101,604)
REVENUES				
TDA Revenue	57,497	100,100	123,956	128,420
TOTAL REVENUES	57,497	100,100	123,956	128,420
EXPENDITURES				
Salaries & Benefits				
Salaries	8,743	14,560	11,290	16,082
Overtime	70	50	100	50
Health Benefits	850	1,400	1,000	1,192
Health Benefits-Retirees	645	700	643	700
Bilingual Pay	-	-	9	33
Medicare & Social Security	148	210	179	237
Life Insurance	12	20	13	16
Long Term Disability	22	30	25	44
Retirement	6,045	7,900	3,267	3,946
Salaries & Benefits Subtotal	16,535	24,870	16,526	22,300
Operating Expenditures				
Mileage	60	60	59	78
Repair & Maint. Bus Shelters	21,777	39,800	37,351	40,000
Trolley Corridor Landscaping	55,169	37,200	62,000	58,000
Utilities - Telephone	20	20	37	42
Operating Expenditures Subtotal	77,026	77,080	99,447	98,120
TOTAL EXPENDITURES	93,561	101,950	115,973	120,420
REVENUES OVER (UNDER) EXPENDITURES	\$ (36,064)	\$ (1,850)	\$ 7,983	\$ 8,000
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	\$ (101,587)	\$ (111,437)	\$ (101,604)	\$ (101,604)

LEMON GROVE ROADWAY LIGHTING DISTRICT: GENERAL BENEFIT

FUND 11

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 369,312	\$ 468,646	\$ 468,646	\$ 494,194
REVENUES				
Interest Earnings	14,666	10,000	20,000	17,500
General Lighting Assessment	294,551	300,000	300,095	305,000
Market Value - Gain/(Loss)	3,966	-	-	-
TOTAL REVENUES	313,183	310,000	320,095	322,500
EXPENDITURES				
Salaries & Benefits				
Salaries	16,637	21,000	20,284	25,241
Overtime	23	50	32	-
Health Benefits	2,225	2,200	2,822	3,144
Health Benefits-Retirees	400	450	398	400
Deferred Comp	58	100	64	65
Bilingual Pay	-	-	2	7
Medicare & Social Security	301	350	308	370
Life Insurance	20	30	28	31
Long Term Disability	31	50	41	61
Retirement	5,871	8,700	5,662	6,498
Salaries & Benefits Subtotal	25,566	32,930	29,641	35,817
Operating Expenditures				
Mileage	90	200	91	120
Repair & Maintenance-St Lights	5,827	6,000	87,000	20,000
Utilities-Telephone	9	20	29	40
Utilities-Street Lights	104,532	85,000	88,386	90,000
Operating Expenditures Subtotal	110,458	91,220	175,506	110,160
Contracted Services				
Professional Services	(1,575)	10,000	10,000	60,000
Contracted Services Subtotal	(1,575)	10,000	10,000	60,000
Capital Expenditures				
Broadway Downtown Business District	-	-	-	75,000
Capital Expenditures Subtotal	-	-	-	75,000
TOTAL EXPENDITURES	134,449	134,150	215,147	280,977
REVENUES OVER (UNDER) EXPENDITURES	178,734	175,850	104,948	41,523
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	\$ 468,646	\$ 565,096	\$ 494,194	\$ 456,317
Restriced Fund Balance				
Reserve for Street Lighting Improvements	30,575	30,575	30,575	30,575
115 Turst for Pension Obligations	1,103	1,103	1,153	1,160
ENDING FUND BALANCE, After Restricted	\$ 436,968	\$ 533,418	\$ 462,466	\$ 424,582

LEMON GROVE ROADWAY LIGHTING DISTRICT: LOCAL BENEFIT

FUND 12

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (6,935)	\$ 13,100	\$ 13,100	\$ 34,404
REVENUES				
Interest Earnings	824	150	440	150
Local Benefit Lighting Assessment	128,840	128,000	130,205	132,268
Market Value - Gain/(Loss)	62	-	-	-
TOTAL REVENUES	129,726	128,150	130,645	132,418
EXPENDITURES				
Salaries & Benefits				
Salaries	16,638	20,910	20,284	25,241
Overtime	23	100	35	-
Health Benefits	2,225	2,140	2,823	3,144
Health Benefits-Retirees	1,601	1,720	1,592	1,592
Deferred Comp	58	80	63	61
Bilingual Pay	-	-	2	7
Medicare & Social Security	300	310	300	370
Life Insurance	20	30	26	31
Long Term Disability	31	40	41	61
Retirement	5,870	8,730	5,663	6,498
Salaries & Benefits Subtotal	26,766	34,060	30,829	37,005
Operating Expenditures				
Mileage	90	200	92	120
Repair and Maintenance-Street Lights	5,377	12,500	2,500	12,500
Utilities-Telephone	9	20	20	20
Utilities-Street Lights	118,810	139,200	114,000	120,000
Operating Expenditures Subtotal	124,286	151,920	116,612	132,640
Contracted Services				
Professional Services	23,739	25,000	27,000	25,000
Contracted Services Subtotal	23,739	25,000	27,000	25,000
TOTAL EXPENDITURES	174,791	210,980	174,441	194,645
REVENUES OVER (UNDER) EXPENDITURES	(45,065)	(82,830)	(43,796)	(62,227)
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	\$ 13,100	\$ (4,630)	\$ 34,404	\$ 37,277
Restricted Fund Balance				
115 Turst for Pension Obligations	1,103	1,103	1,153	1,160
ENDING FUND BALANCE, After Restricted	\$ 11,997	\$ (5,733)	\$ 33,251	\$ 36,117

TRANSNET: STREET CONSTRUCTION

FUND 14

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (159,025)	\$ (635,980)	\$ (635,980)	\$ (579,331)
REVENUES				
Interest Earnings	107	-	-	-
Miscellaneous Revenue	-	1,771,360	1,028,423	264,033
Revenue-Transnet	589,786	1,013,000	2,136,640	1,792,981
Market Value - Gain/(Loss)	-	-	-	-
TOTAL REVENUES	589,893	2,784,360	3,165,063	2,057,014
EXPENDITURES				
Salaries & Benefits				
Salaries	26,255	32,820	31,984	33,192
Overtime	2,226	2,000	1,538	2,000
Health Benefits	3,089	4,000	2,904	2,757
Health Benefits - Retirees	459	400	459	460
Deferred Compensation	116	150	126	121
Bilingual Pay	-	-	4	13
Certification Pay	-	-	23	90
Workers Compensation Insurance	1,308	1,500	1,147	1,431
Medicare & Social Security	491	480	532	499
Life Insurance	25	30	31	36
Long Term Disability	49	50	60	81
Retirement	17,543	20,000	7,437	8,236
Salaries & Benefits Subtotal	51,561	61,430	46,245	48,916
Operating Expenditures				
Mileage	210	240	212	330
Utilities - Telephone	26	60	32	60
Operating Expenditures Subtotal	236	300	244	390
Contracted Services				
Professional Services	50,274	45,000	53,679	45,000
Contracted Services Subtotal	50,274	45,000	53,679	45,000
Capital Expenditures				
CIP-LG 17 (PM) Street Imprvmt	17,937	50,000	360,000	27,000
CIP-LG 16 (CR) Storm Drain	-	100,000	681,000	85,000
CIP-LG 15 (PM) Street Drainage	47,123	50,000	41,239	50,000
CIP-LG 20 (CR) Street/Sidewalk	-	1,303,000	900,000	1,350,000
CIP-LG 14 (PM) Traffic Impv	115,242	12,000	120,000	125,000
CIP-SGIP Connect Main St	784,475	771,360	906,007	-
Capital Expenditures Subtotal	964,777	2,286,360	3,008,246	1,637,000
TOTAL EXPENDITURES	1,066,848	2,393,090	3,108,414	1,731,306
REVENUES OVER (UNDER) EXPENDITURES	(476,955)	391,270	56,649	325,708
ENDING FUND BALANCE	\$ (635,980)	\$ (244,710)	\$ (579,331)	\$ (253,623)

INTEGRATED WASTE REDUCTION

FUND 21

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 188,927	\$ 247,776	\$ 247,776	\$ 254,722
REVENUES				
AB939 Fees	69,055	25,000	26,911	25,000
Interest Earnings	15,592	1,000	25,000	23,000
Other Revenue	-	5,000	-	-
Market Value - Gain/(Loss)	5,075	-	-	-
TOTAL REVENUES	89,722	31,000	51,911	48,000
EXPENDITURES				
Salaries & Benefits				
Salaries	13,146	15,800	14,699	18,559
Overtime	28	-	40	-
Health Benefits	1,313	1,520	1,281	1,753
Health Benefits-Retirees	339	310	337	337
Deferred Comp	116	120	128	241
Bilingual Pay	-	-	4	13
Medicare & Social Security	253	230	237	273
Life Insurance	14	20	19	27
Long Term Disability	20	30	27	40
Retirement	5,168	7,500	4,049	4,691
Salaries & Benefits Subtotal	20,397	25,530	20,821	25,934
Operating Expenditures				
Mileage	150	250	150	159
Professional Services	2,705	-	-	-
Program Expense	6,408	10,000	17,678	13,814
Marketing Campaign	-	50,000	-	-
Utilities-Telephone	13	20	31	35
Operating Expenditures Subtotal	9,276	60,270	17,859	14,008
Contracted Services				
Consultant Fees	-	-	5,085	-
Contracted Services Subtotal	-	-	5,085	-
TOTAL EXPENDITURES	29,673	85,800	43,765	39,942
REVENUES OVER (UNDER) EXPENDITURES	60,049	(54,800)	8,146	8,058
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	\$ 247,776	\$ 191,776	\$ 254,722	\$ 261,580
Restriced Fund Balance				
115 Turst for Pension Obligations	1,071	1,071	1,119	1,120
ENDING FUND BALANCE, After Restricted	\$ 246,705	\$ 190,705	\$ 253,603	\$ 260,460

WILDFLOWER ASSESSMENT DISTRICT

FUND 22

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (2,775)	\$ 4,164	\$ 4,164	\$ 9,880
REVENUES				
Interest Earnings	1,803	10	100	90
Annual Assessment Revenue	11,594	11,660	11,656	12,101
Market Value - Gain/(Loss)	(366)	-	-	-
TOTAL REVENUES	13,031	11,670	11,756	12,191
EXPENDITURES				
Salaries & Benefits				
Salaries	1,338	2,000	1,404	2,646
Health Benefits	98	120	60	125
Medicare & Social Security	22	30	23	39
Life Insurance	2	5	2	3
Long Term Disability	3	5	3	6
Retirement	918	1,400	452	592
Salaries & Benefits Subtotal	2,381	3,560	1,944	3,411
Operating Expenditures				
General Expenditure	1	-	-	-
Repairs and Maintenance	-	-	-	-
Utilities-Gas and Electric	19	180	70	180
Utilities - Telephone	-	-	6	9
Utilities-Water	579	600	800	700
Operating Expenditures Subtotal	599	780	876	889
Contracted Services				
Contractual Services	3,012	3,120	3,120	9,900
Contracted Services Subtotal	3,012	3,120	3,120	9,900
TOTAL EXPENDITURES	5,992	7,460	5,940	14,200
REVENUES OVER (UNDER) EXPENDITURES	7,039	4,210	5,816	(2,009)
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	\$ 4,164	\$ 8,274	\$ 9,880	\$ 7,771
Restricted Fund Balance				
115 Turst for Pension Obligations	196	196	205	210
ENDING FUND BALANCE, After Restricted	\$ 3,968	\$ 8,078	\$ 9,675	\$ 7,561

SERIOUS TRAFFIC OFFENDER PROGRAM (STOP)

FUND 23

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 11,491	\$ 9,592	\$ 9,592	\$ 10,936
REVENUES				
Impound Fee Share	-	4,500	3,822	4,000
Interest Earnings	335	200	350	300
Market Value - Gain/(Loss)	254	-	-	-
TOTAL REVENUES	589	4,700	4,172	4,300
EXPENDITURES				
Salaries & Benefits				
Salaries	2,014	1,900	2,204	2,164
Health Benefits	129	100	123	114
Deferred Compensation	58	80	34	80
Medicare & Social Security	31	30	34	34
Life Insurance	-	1	3	5
Long Term Disability	2	2	4	3
Retirement	193	190	364	382
Salaries & Benefits Subtotal	2,427	2,303	2,766	2,782
Operating Expenditures				
General Expenditure	1	7,500	-	-
Mileage	60	70	61	63
Utilities - Telephone	-	-	1	1
Operating Expenditures Subtotal	61	7,570	62	64
TOTAL EXPENDITURES	2,488	9,873	2,828	2,846
REVENUES OVER (UNDER) EXPENDITURES	(1,899)	(5,173)	1,344	1,454
ENDING FUND BALANCE, Before Restricted	\$ 9,592	\$ 4,419	\$ 10,936	\$ 12,390
Restriced Fund Balance				
115 Turst for Pension Obligations	131	131	137	138
ENDING FUND BALANCE, After Restricted	\$ 9,461	\$ 4,288	\$ 10,799	\$ 12,252

STORM WATER PROGRAM

FUND 26

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 170,436	\$ 106,695	\$ 106,695	\$ 136,005
REVENUES				
Interest Earnings	4,319	1,000	6,000	5,500
Storm Water Fees/Commercial	36,642	45,000	42,244	45,000
Storm Water Fees/Discretionary	32,189	32,500	15,768	22,500
Market Value - Gain/(Loss)	230	-	-	-
TOTAL REVENUES	73,380	78,500	64,012	73,000
EXPENDITURES				
Salaries & Benefits				
Salaries	14,262	15,000	14,332	13,539
Overtime	-	-	4	-
Health Benefits	1,083	900	1,067	940
Deferred Compensation	58	70	64	60
Medicare & Social Security	396	400	308	200
Life Insurance	7	10	13	14
Long Term Disability	17	20	25	28
Retirement	1,758	5,000	2,497	2,703
Salaries & Benefits Subtotal	17,581	21,400	18,310	17,484
Operating Expenditures				
General Expenditure	13,255	16,000	18,196	18,200
Mileage	90	90	90	120
Training	-	200	-	-
Utilities-Telephone	6	30	9	9
Repair & Maintenance - Storm Grates	-	2,500	2,500	2,500
Operating Expenditures Subtotal	13,351	18,820	20,795	20,829
Contracted Services				
Professional Services	133,419	70,000	60,000	70,000
Contracted Services Subtotal	133,419	70,000	60,000	70,000
Capital Expenditures				
MOU Cost Share Agreement	82,050	47,175	44,877	44,884
Mandated Storm Grates	-	30,000	-	30,000
Capital Expenditures Subtotal	82,050	77,175	44,877	74,884
TOTAL EXPENDITURES	246,401	187,395	143,982	183,197
REVENUES OVER (UNDER) EXPENDITURES	(173,021)	(108,895)	(79,970)	(110,197)
TRANSFERS IN (OUT)				
Transfers In from General Fund	109,280	104,104	109,280	109,280
TOTAL TRANSFERS IN (OUT)	109,280	104,104	109,280	109,280
ENDING FUND BALANCE, Before Restrictd	\$ 106,695	\$ 101,904	\$ 136,005	\$ 135,088
Restrictd Fund Balance				
115 Turst for Pension Obligations	745	745	778	780
ENDING FUND BALANCE, After Restricted	\$ 105,950	\$ 101,159	\$ 135,227	\$ 134,308

PUBLIC EDUCATION & GOVERNMENTAL ACCESS (PEG)

FUND 30

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 370,768	\$ 421,195	\$ 421,195	\$ 468,795
REVENUES				
Interest	13,185	2,000	18,000	16,200
Revenues-PEG	38,775	35,000	35,000	35,000
Market Value - Gain/(Loss)	3,856	-	-	-
TOTAL REVENUES	55,816	37,000	53,000	51,200
EXPENDITURES				
Operating Expenditures				
Computer Maintenance	5,389	36,000	5,400	6,000
Operating Expenditures Subtotal	5,389	36,000	5,400	6,000
Capital Expenditures				
Capital Expenditures	-	-	-	250,000
Capital Expenditures Subtotal	-	-	-	250,000
TOTAL EXPENDITURES	5,389	36,000	5,400	256,000
REVENUES OVER (UNDER) EXPENDITURES	50,427	1,000	47,600	(204,800)
ENDING FUND BALANCE	\$ 421,195	\$ 422,195	\$ 468,795	\$ 263,995

OPIOID SETTLEMENTS

FUND 35

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ -	\$ 378	\$ 378	\$ 4,378
REVENUES				
Interest Revenue	475	-	4,000	3,600
Opioid Settlement Revenue	-	-	-	-
Market Value - Gain/(Loss)	(97)	-	-	-
TOTAL REVENUES	378	-	4,000	3,600
EXPENDITURES				
Opioid Settlement expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	378	-	4,000	3,600
ENDING FUND BALANCE	\$ 378	\$ 378	\$ 4,378	\$ 7,978
 Fund received in prior fiscal year but not recognized as revenue yet	 \$ 27,229	 \$ 46,604	 \$ 46,604	 \$ 144,141
Fund received but not recognized as revenue yet	19,375		97,537	
Total Fund Received	46,604	46,604	144,141	144,141
AVAILABLE FUND*	\$ 46,982	\$ 46,982	\$ 148,519	\$ 152,119

* 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.



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GOVERNMENTAL FUNDS

Capital Projects Funds

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



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REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (RTCIP)

FUND 27

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 481,632	\$ 689,396	\$ 689,396	\$ 719,696
REVENUE				
RTCIP Fees	194,680	50,000	5,300	45,000
Interest	19,380	5,000	25,000	22,500
Market Value - Gain/(Loss)	3,825	-	-	-
Total Revenue	<u>217,885</u>	<u>55,000</u>	<u>30,300</u>	<u>67,500</u>
EXPENDITURES				
Traffic Signal Upgrades	10,121	250,000	-	250,000
TOTAL EXPENDITURES	<u>10,121</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
REVENUES OVER (UNDER) EXPENDITURES	207,764	(195,000)	30,300	(182,500)
ENDING FUND BALANCE	<u>\$ 689,396</u>	<u>\$ 494,396</u>	<u>\$ 719,696</u>	<u>\$ 537,196</u>

CAPITAL RESERVE

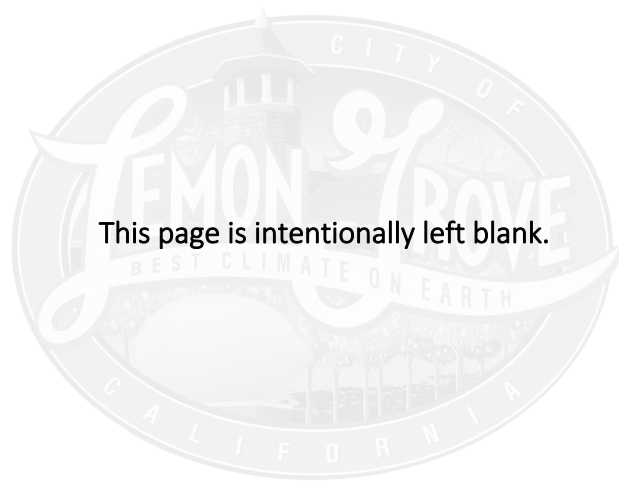
FUND 32

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 13,294	\$ 704	\$ 704	\$ 734
REVENUE				
Interest	-	-	30	27
TOTAL REVENUES	-	-	30	27
EXPENDITURES				
Capital Improvements	12,590	-	-	-
TOTAL EXPENDITURES	12,590	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(12,590)	-	30	27
ENDING FUND BALANCE	\$ 704	\$ 704	\$ 734	\$ 761

MAIN STREET PROMENADE COMMUNITY FACILITIES DISTRICT

FUND 33

Account Description	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 55,684	\$ 57,262	\$ 57,262	\$ 61,844
REVENUES				
Assessment Revenue	26,582	22,150	26,582	26,582
Interest Earnings	1,629	100	1,500	1,350
Market Value - Gain/(Loss)	374	-	-	-
TOTAL REVENUES	28,585	22,250	28,082	27,932
EXPENDITURES				
Operating Expenditures				
Repairs and Maintenance	11,074	7,000	2,000	1,000
Utilities-Gas and Electric	1,934	2,900	2,000	2,000
Utilities-Water	722	1,500	1,000	1,000
Operating Expenditures Subtotal	13,730	11,400	5,000	4,000
Contracted Services				
Contractual Services	13,277	16,000	13,500	19,000
Lighting Repairs	-	5,000	5,000	3,000
Contracted Services Subtotal	13,277	21,000	18,500	22,000
TOTAL EXPENDITURES	27,007	32,400	23,500	26,000
REVENUES OVER (UNDER) EXPENDITURES	1,578	(10,150)	4,582	1,932
ENDING FUND BALANCE	\$ 57,262	\$ 47,112	\$ 61,844	\$ 63,776



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PROPRIATERY FUNDS

Enterprise Funds

Fund

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



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LEMON GROVE SANITATION DISTRICT: OPERATING

FUND 15

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING NET POSITION	\$ 14,199,895	\$ 16,152,289	\$ 16,152,289	\$ 17,672,572
REVENUES				
Other Revenue	21,705	-	-	-
Interest Earnings	710,377	75,000	809,000	728,100
Sewer Service Fee	7,049,355	7,300,000	7,300,000	7,533,099
Sewer Service-LGSD La Mesa SD	40,213	45,000	45,000	45,000
Market Gain/(Loss)	151,924	-	-	-
TOTAL REVENUES	7,973,574	7,420,000	8,154,000	8,306,199
EXPENSES				
Salaries & Benefits				
Salaries	651,571	829,750	819,862	1,055,244
Overtime	40,340	40,000	33,544	40,000
Extra Help	117,045	-	58,378	-
Health Benefits	103,141	140,060	126,855	154,587
Health Benefits-Retirees	18,171	19,000	18,085	18,200
Deferred Comp	1,500	2,000	1,620	1,560
Employee Assistance Program	-	400	-	400
Bilingual Pay	-	-	322	1,288
Workers Compensation Insurance	32,761	45,000	40,000	50,775
Medicare & Social Security	11,402	11,680	12,998	15,391
Life Insurance	1,000	1,290	218	1,534
Long Term Disability	1,549	2,250	1,782	3,683
Retirement	276,081	261,070	263,947	324,377
GASB 75 - OPEB Expense	(32,274)	20,000	20,000	20,000
GASB 68 - Pension Expense	235,935	150,000	150,000	150,000
Salaries & Benefits Subtotal	1,458,222	1,522,500	1,547,611	1,837,039
Operating Expenses				
Computer Maintenance	49,347	52,500	50,493	35,548
Copier Service	1,974	1,900	3,000	3,000
Equipment Rental	867	10,000	-	5,000
Fuel	10,026	13,000	7,418	13,000
General Expenditures	118	-	-	-
Industrial Enforcement	-	10,000	12,312	15,000
Insurance-Liability	53,783	59,170	56,509	67,366
Insurance-Property	16,847	31,750	29,477	39,304
Medical Examinations	-	1,000	100	1,000
Membership and Dues	958	33,690	33,552	35,000
Mileage	2,700	3,450	2,700	3,450
Office Supplies	3,264	2,000	3,263	3,500
Protective Clothing	10,386	16,500	6,000	12,000
Repairs & Maintenance	-	-	-	-
Repair & Maint. -Equipment	8,249	20,000	20,000	20,000

LEMON GROVE SANITATION DISTRICT: OPERATING

FUND 15

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
Operating Expenses - continued				
Repair & Maint-Vehicles	31,076	10,000	12,000	20,000
Tools and Supplies	14,804	12,000	16,000	16,000
Traffic Safety Equipment	-	500	-	500
Training, Travel and Meetings	9,429	15,000	7,500	15,000
Utilities-Gas and Electric	465	500	930	1,000
Utilities-Telephone	2,302	4,000	5,380	5,000
Utilities-Water	1,561	1,700	3,122	3,000
Operating Expenses Subtotal	218,156	298,660	269,756	313,668
Contracted Services				
Contractual Services	84,060	171,000	75,000	170,000
Emergency Callout and Repair	-	25,000	10,000	25,000
Litigation Services	-	-	-	-
Metro Annual Capacity & Treatment	2,366,480	3,178,990	2,815,732	2,431,000
Sewage Transportation	73,133	60,000	55,000	70,000
Permit Expenses	-	5,000	3,945	4,000
Professional Services	202,112	210,000	149,411	270,000
Professional Svcs-City Atty	-	10,000	10,000	10,000
Restoration Services	-	25,000	70,000	50,000
Street Sweeping	19,017	23,600	27,262	23,600
Contracted Services Subtotal	2,744,802	3,708,590	3,216,350	3,053,600
Capital Expenses				
Metro Pure Water Phase I	-	362,660	362,660	-
Capital Expenses Subtotal	-	362,660	362,660	-
TOTAL EXPENSES	4,421,180	5,892,410	5,396,377	5,204,307
REVENUES OVER (UNDER) EXPENSES	3,552,394	1,527,590	2,757,623	3,101,892
TRANSFERS IN (OUT)				
Transfers In from Sanitation Pure Water	-	-	362,660	-
Transfers Out to Gas Tax Fund	(100,000)	(100,000)	(100,000)	(100,000)
Transfers Out to Sanitation Capital Fund	(1,500,000)	(1,500,000)	(1,500,000)	(2,000,000)
Transfers Out to Pure Water Fund	-	-	-	(500,000)
TOTAL TRANSFERS OUT	(1,600,000)	(1,600,000)	(1,237,340)	(2,600,000)
ENDING NET POSITION, Before Restricted	\$ 16,152,289	\$ 16,079,879	\$ 17,672,572	\$ 18,174,464
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	1,900,000	1,888,110	2,900,000
ENDING NET POSITION, After Restricted	\$ 11,910,659	\$ 11,879,879	\$ 13,484,462	\$ 12,974,464

LEMON GROVE SANITATION DISTRICT: CAPITAL

FUND 16

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING RESERVE BALANCE	\$ 8,421,504	\$ 10,083,223	\$ 10,083,223	\$ 10,675,516
REVENUES				
Other Revenue	586	-	-	-
Interest Earnings	277,447	30,000	428,475	385,628
Market Value - Gain/(Loss)	78,404	-	-	-
TOTAL REVENUES	356,437	30,000	428,475	385,628
EXPENSES				
Contracted Services				
Camera Program	-	300,000	-	300,000
Contracted Services Subtotal	-	300,000	-	300,000
Capital Expenses				
Compensated Absences	11,462	-	10,000	10,000
Deprecation	201,309	-	200,000	200,000
FY18-19 Sewer Rehab (Design)	-	30,000	3,540	-
FY18-19 Sewer Rehab (Construct)	-	1,492,076	-	2,460,000
FY19-20 Sewer Rehab (Design)	2,509	200,000	31,921	-
FY19-20 Sewer Rehab (Construct)	-	4,519,000	-	3,310,000
FY20-21 & 21-22 Sewer Rehab (Design)	-	-	50,682	-
FY20-21 & 21-22 Sewer Rehab (Construct)	-	-	-	1,636,000
FY23-24 Sewer Main Rehab (Design)	-	-	34,319	-
FY23-24 Sewer Main Rehab (Construct)	-	-	-	985,000
FY24-25 Sewer Rehab (Design)	-	-	-	225,000
FY25-26 Sewer Rehab (Design)	-	-	-	250,000
Equipment Replacement	14,437	-	-	-
Sewer Maintenance (Contract)	-	-	370,000	150,000
Vehicle Replacement	1	672,000	670,720	75,000
Capital Expenses Subtotal	229,718	6,913,076	1,371,182	9,301,000
TOTAL EXPENSES	229,718	7,213,076	1,371,182	9,601,000
REVENUES OVER (UNDER) EXPENSES	126,719	(7,183,076)	(942,707)	(9,215,372)
TRANSFERS IN (OUT)				
Transfers In from Sanitation Operating	1,500,000	1,500,000	1,500,000	2,000,000
Transferr In from Sanitation Capacity	35,000	35,000	35,000	35,000
TOTAL TRANSFERS IN (OUT)	1,535,000	1,535,000	1,535,000	2,035,000
ENDING RESERVE BALANCE	\$ 10,083,223	\$ 4,435,147	\$ 10,675,516	\$ 3,495,144

LEMON GROVE SANITATION DISTRICT: PURE WATER

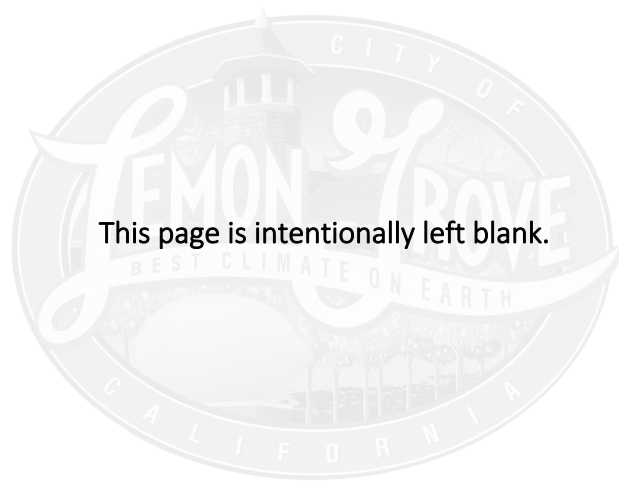
FUND 17

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING RESERVE BALANCE	\$ 6,125,186	\$ 6,264,697	\$ 6,390,264	\$ 6,304,739
REVENUES				
Interest Earnings	193,814	35,000	277,101	249,391
Market Gain/(Loss)	71,264	-	-	-
TOTAL REVENUES	<u>265,078</u>	<u>35,000</u>	<u>277,101</u>	<u>249,391</u>
EXPENSES	-	-	-	-
REVENUES OVER (UNDER) EXPENSES	265,078	35,000	277,101	249,391
TRANSFERS IN (OUT)				
Transfer In from Sanitation Operations	-	-	-	500,000
Transfer Out to Sanitation Operations	-	(362,656)	(362,626)	-
TOTAL TRANSFERS IN (OUT)	<u>-</u>	<u>(362,656)</u>	<u>(362,626)</u>	<u>500,000</u>
ENDING RESERVE BALANCE	<u>\$ 6,390,264</u>	<u>\$ 5,937,041</u>	<u>\$ 6,304,739</u>	<u>\$ 7,054,130</u>

LEMON GROVE SANITATION DISTRICT: CAPACITY

FUND 19

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING RESERVE BALANCE	\$ 557,388	\$ 672,177	\$ 672,177	\$ 680,075
REVENUE				
Interest Earnings	19,722	400	28,862	25,976
Sewer Capacity Fee	124,608	15,000	14,036	15,000
Markey Gain/(Loss)	5,459	-	-	-
TOTAL REVENUES	149,789	15,400	42,898	40,976
TRANSFERS IN (OUT)				
Transfers Out to Sanitation Capital	(35,000)	(35,000)	(35,000)	(35,000)
TOTAL TRANSFERS IN (OUT)	(35,000)	(35,000)	(35,000)	(35,000)
ENDING RESERVE BALANCE	\$ 672,177	\$ 652,577	\$ 680,075	\$ 686,051



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PROPRIATERY FUNDS

Internal Service Funds

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



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SELF-INSURED WORKERS' COMPENSATION RESERVE

FUND 25

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ 606,416	\$ 630,739	\$ 630,739	\$ 614,739
REVENUES				
Interest Earnings	20,288	5,000	30,000	27,000
Other Revenues	72,291	-	-	-
Market Value - Gain/(Loss)	7,355	-	-	-
TOTAL REVENUES	99,934	5,000	30,000	27,000
EXPENSES				
Operating Expenditures				
Claims Paid	14,167	-	46,000	50,000
Credit Card and Bank Fees	-	-	-	-
Estimated Claims payable	61,444	50,000	-	-
Operating Expenditures Subtotal	75,611	50,000	46,000	50,000
TOTAL EXPENSES	75,611	50,000	46,000	50,000
REVENUES OVER (UNDER) EXPENSES	24,323	(45,000)	(16,000)	(23,000)
ENDING FUND BALANCE	\$ 630,739	\$ 585,739	\$ 614,739	\$ 591,739

SELF-INSURED LIABILITY RESERVE

FUND 29

	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (195,056)	\$ (197,209)	\$ (197,209)	\$ (280,676)
REVENUES				
Interest Earnings	-	1,000	-	-
Excess Insurance Reimbursement	-	30,000	-	30,000
Market Value - Gain/(Loss)	969	-	-	-
TOTAL REVENUES	969	31,000	-	30,000
EXPENDITURES				
Operating Expenditures				
Claims Paid	-	-	81,000	-
Estimated Claims Paid	-	(55,000)	-	-
Safety Loss Prevention	-	1,000	-	1,000
Operating Expenditures Subtotal	-	(54,000)	81,000	1,000
Contracted Services				
Professional Services	3,122	55,000	2,467	2,590
Contracted Services Subtotal	3,122	55,000	2,467	2,590
TOTAL EXPENDITURES	3,122	1,000	83,467	3,590
REVENUES OVER (UNDER) EXPENDITURES	(2,153)	30,000	(83,467)	26,410
ENDING FUND BALANCE	\$ (197,209)	\$ (167,209)	\$ (280,676)	\$ (254,266)



FIDUCIARY FUNDS

Private-Purpose Trust Fund

Fund	
No.	Fund Name
60 & 64	Successor Agency



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SUCCESSOR AGENCY

FUNDS 60 & 64

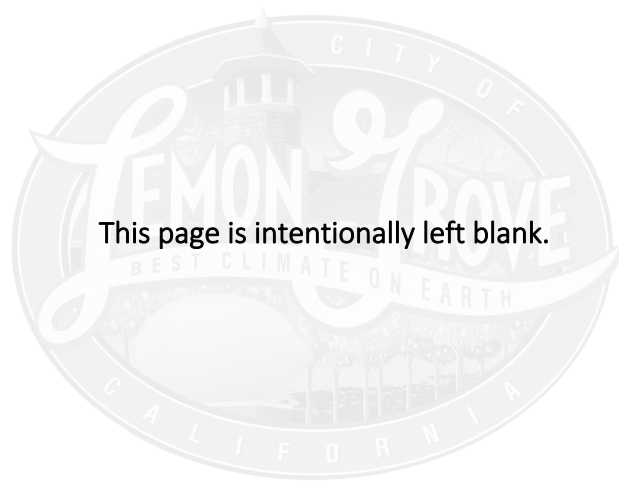
	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Projected	FY2025-26 Budget
BEGINNING FUND BALANCE	\$ (19,015,674)	\$ (17,828,381)	\$ (17,828,381)	\$ (16,533,083)
REVENUES				
Miscellaneous Revenue	75	-	-	-
ROPS Reimbursement	1,853,648	1,200,000	1,971,174	2,099,042
Interest Earnings	61	-	-	-
Market Value - Gain/(Loss)	(114)	-	-	-
TOTAL REVENUES	1,853,670	1,200,000	1,971,174	2,099,042
EXPENSES				
Operating Expenses				
Administrative Reimbursement	43,660	44,000	39,240	90,000
Interest Expense-2014 Bond	183,765	179,661	176,746	169,287
Interest Expense-2019 Bond	433,442	454,433	444,130	418,182
Operating Expenses Subtotal	660,867	678,094	660,116	677,469
Contracted Services				
Professional Services	5,510	11,000	15,760	13,470
Contracted Services Subtotal	5,510	11,000	15,760	13,470
TOTAL EXPENSES	666,377	689,094	675,876	690,939
REVENUE OVER (UNDER) EXPENSES	1,187,293	510,906	1,295,298	1,408,103
ENDING FUND BALANCE	\$ (17,828,381)	\$ (17,317,475)	\$ (16,533,083)	\$ (15,124,980)

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

BOND PRINCIPAL PAYMENTS				
2014 Tax Allocation Bond - principal	\$ 145,000	\$ 140,000	\$ 140,000	\$ 150,000
2019 Tax Allocation Bond - principal	675,000	725,000	725,000	745,000
TOTAL BOND PRINCIPAL PAYMENTS	820,000	865,000	865,000	895,000
City Loan Payment	\$ 550,000	\$ 457,942	\$ 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	\$ 4,620,000	\$ 140,000	\$ 4,480,000	\$ 4,330,000
2019 Tax Allocation Refunding Bonds - principal	12,695,000	725,000	11,970,000	11,225,000
TOTAL BONDS BALANCE at June 30	17,315,000	865,000	16,450,000	15,555,000
City Loan Balance at June 30	\$ 1,321,438	\$ 863,496	\$ 863,496	\$ 313,496



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CAPITAL IMPROVEMENT PLAN

FY2025-26 Capital Budget



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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.



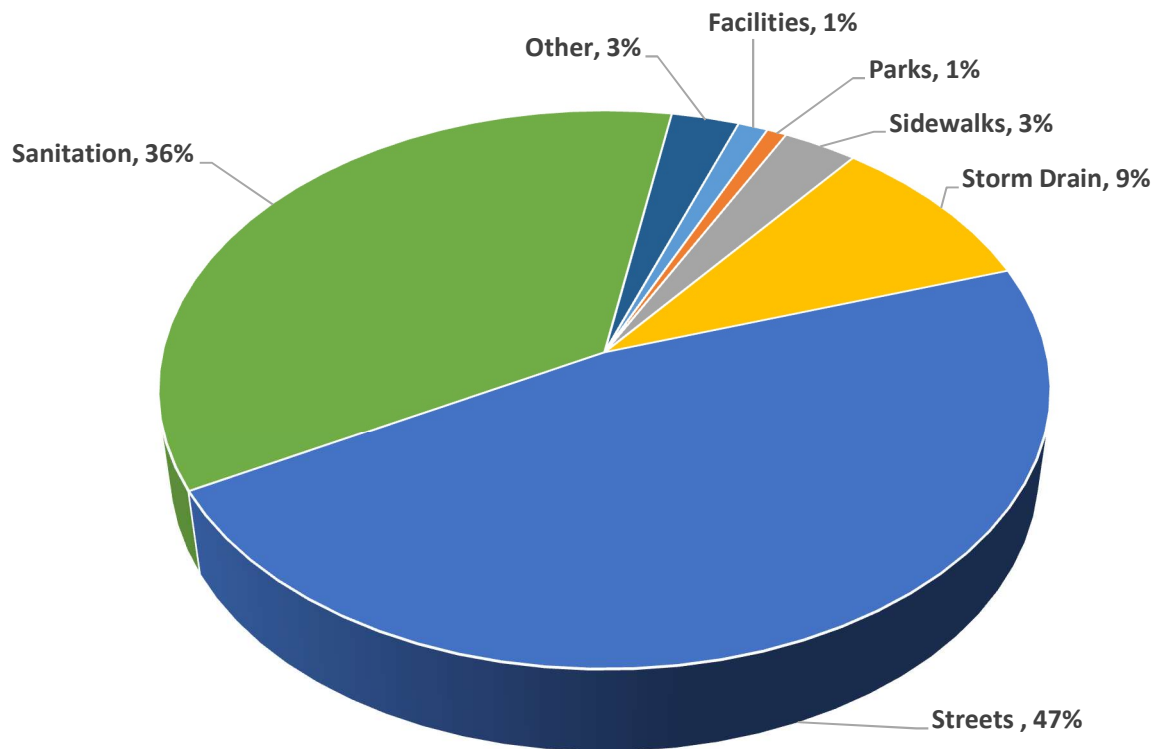
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Capital Improvement Plan by Fiscal Year and Funding Source

Funding Source	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
01 - General Fund (One-Time Revenue)	\$ 2,130,000	\$ -	\$ -	\$ -	\$ -	\$ 2,130,000
02 - Gas Tax Fund	1,527,000	852,000	810,000	810,000	810,000	4,809,000
08 - Sundry Grant Fund	1,300,000	3,223,000	5,605,500	3,347,500	-	13,476,000
09 - Community Development Block Grant Fund	245,372	-	-	-	-	245,372
11 - General Benefit Lighting District	75,000	-	-	-	-	75,000
14 - TransNet Fund	1,435,000	830,000	855,000	876,000	876,000	4,872,000
16 - Sanitation: Capital	9,166,000	3,250,000	1,750,000	1,750,000	1,500,000	17,416,000
27 - Regional Transportation Congestion Prg	250,000	-	-	-	-	250,000
28 - American Rescue Plan Act (ARPA)	1,364,415	-	-	-	-	1,364,415
37 - Measure T	4,198,000	-	-	-	-	4,198,000
CIP Budget	\$ 21,690,787	\$ 8,155,000	\$ 9,020,500	\$ 6,783,500	\$ 3,186,000	\$ 48,835,787

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

FY2025-26 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)



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FACILITIES PROJECTS (FUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
City Hall and Sheriff Substation – Flood Repairs	One-Time Rev.	1	\$ 500,000					\$ 500,000
Recreation Center Restroom Improvements	Measure T	1	100,000					100,000
TOTALS			\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

FACILITIES PROJECTS (UNFUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
City Hall Annex – ADA Transition Plan	Unfunded	1					\$ 127,000	\$ 127,000
City Hall Annex Roof Replacement	Unfunded	2		75,000				75,000
City Hall / Sheriff Substation – ADA Transition Plan	Unfunded	1					950,000	950,000
City Hall Parking Lot Repavement	Unfunded	3		75,000				75,000
City Hall – Floor Replacement	Unfunded	2		50,000				50,000
City Hall Exterior Stucco Repairs/Painting	Unfunded	2			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 Generator Replacement	Unfunded	2			100,000			100,000
Fire Station Parking Lot Repavement	Unfunded	1	50,000					50,000
Fire Station Parking Lot Light Replacement	Unfunded	1	75,000					75,000
Fire Station Painting	Unfunded	3			75,000			75,000
Fire Station – Restroom Improvements	Unfunded	2			100,000			100,000
Fire Station – Plumbing Upgrade	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
Recreation Center – ADA Transition Plan	Unfunded	1					109,000	109,000
Recreation Center Parking Lot Repavement	Unfunded	3		75,000				75,000
Senior Center – ADA Transition Plan	Unfunded	1					350,000	350,000
Senior Center Lemon Blossom Hall – Door/Window Replacement	Unfunded	3			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			\$ 230,000	\$ 400,000	\$ 475,000	\$ -	\$ 2,415,000	\$ 3,520,000

Facilities Projects

City Hall & Sheriff Substation - Flood Repairs

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Rehabilitation	December 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Construction		\$ 500,000	

Project Description:

This project funds the facility repairs to the office space for Public Works Administration, Community Services, and the records room along with the Sheriff Substation from the flood damage resulting from the January 2024 storms. Facility repairs include drywall, electrical, flooring, and plumbing.




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 01 - General Fund (One Time Revenue)		\$ 500,000					\$ 500,000
Totals	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Facilities Projects

Recreation Center Restroom Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Renovation	June 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 100,000	


Project Description:	
<p>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, partitions, and exhaust fans. This project is being undertaken in collaboration with the Lemon Grove School District.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$ 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 127,000	\$ 127,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,000	\$ 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 950,000	\$ 950,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000	\$ 950,000

Facilities Projects

City Hall/Sheriff Substation - Parking Lot Repavement

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	


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.	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
			\$ 75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
			\$ 75,000				\$ 75,000
Totals			\$ 75,000				\$ 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


<p style="text-align: center; background-color: #0056b3; color: white; margin: -10px -10px 10px -10px;">Project Description:</p> <p>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.</p>	
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	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

<p>Project Description:</p> <p>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.</p>	
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	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 115,000	\$ 115,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ 115,000

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
	Unfunded		\$ 100,000	

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. This project is unfunded.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary				\$ 100,000			\$ 100,000
Totals	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000

Facilities Projects

Fire Station – Parking Lot Resurfacing

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	

Project Description:

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



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

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.




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary				\$ 75,000			\$ 75,000
Totals	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000

Facilities Projects

Fire Station – Restroom Improvements

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		\$ 100,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000	


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.	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 139,000	\$ 139,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,000	\$ 139,000

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	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Replacement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000	

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

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
			\$ 75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Repair		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 50,000	


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

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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 roof's to be replaced include Senior Center and rotunda building. This project is unfunded.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 245,000	\$ 245,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 245,000



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PARKS PROJECTS (FUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
Lemon Grove Restroom Replacement Project	Grants	1	\$ 400,000					\$ 400,000
TOTALS			\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

PARKS PROJECTS (UNFUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
Berry Street Park – ADA Transition Plan	Unfunded	1					\$ 320,000	\$ 320,000
Berry Street Park – Playground Replacement	Unfunded	1	400,000					400,000
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 Street Improvements	Unfunded	3		500,000				500,000
Berry Street 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
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-Design	Unfunded	3	200,000					200,000
Lemon Grove park - ADA Transition Plan	Unfunded	1					178,000	178,000
Lemon Grove Park Street Improvements	Unfunded	3	500,000					500,000
Lemon Grove Park Parking Lot Repavement	Unfunded	3					65,000	65,000
Main St. 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			\$ 1,375,000	\$ 1,025,000	\$ -	\$ -	\$ 908,000	\$ 3,308,000

Parks Projects

Lemon Grove Park – Restroom Replacement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Parks	Replacement	June 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2022-23	Design		\$ 400,000	

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.




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grant Funding	400,000	\$ 400,000					\$ 400,000
Totals	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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		\$ 400,000	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 400,000					\$ 400,000
Totals	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
			\$ 450,000				\$ 450,000
Totals	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000

Parks Projects

Berry Street Park – Street Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000	


Project Description:	
<p>This project involves constructing curb, gutter, and sidewalk along the west perimeter and north perimeter of the park. The project will also include pavement, striping and signage improvements within parking areas on the west and north end of the park.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
			\$ 500,000				\$ 500,000
Totals	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

Parks Projects

Berry Street Park – Parking Lot Resurfacing

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		\$ 40,000	


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

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


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

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
			\$ 75,000				\$ 75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 75,000	


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.	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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.
	Facilities	Rehabilitation		Public Works
Initial Funding Year			Total Project Cost	RTIP Project Code
	Unfunded		\$ 200,000	


Project Description:	
<p>This project involves re-designing the park's public space where currently an inoperable fountain is located. This project includes designing 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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 200,000					\$ 200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Parks Projects

Lemon Grove Park – 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		\$ 178,000	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 178,000	\$ 178,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,000	\$ 178,000

Parks Projects

Lemon Grove Park – Street Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Facilities	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 500,000	

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.




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 500,000					\$ 500,000
Totals	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Parks Projects

Lemon Grove Park – Parking Lot Resurfacing

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		\$ 65,000	


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.	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 46,000	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 12,000	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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.
	Facilities	Rehabilitation		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 23,000	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 23,000	\$ 23,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000



SIDEWALK AND CURB RAMP PROJECTS (FUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
FY 2025-26 Sidewalk Improvement Project	Measure T	1	\$ 750,000					\$ 750,000
FY 2025-26 Sidewalk Maintenance Project	Gas Tax	1	100,000					150,000
	TransNet		50,000					
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	
TOTALS			\$ 900,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,500,000

SIDEWALK AND CURB RAMP PROJECTS (UNFUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
City-wide Sidewalk Deficiencies	Unfunded							\$ 3,926,000
TOTALS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,926,000

Sidewalk and Curb Ramp Projects

Sidewalk Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	Jun-26	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Planning		\$ 750,000	

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




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$ 750,000					\$ 750,000
Totals	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

Sidewalk and Curb Ramp Projects

Annual Sidewalk Maintenance Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
Ongoing	Planning		\$ 750,000	LG 20

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Fund 14 - TransNet	-	50,000	50,000	50,000	50,000	50,000	250,000
Totals	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

Sidewalk and Curb Ramp Projects

City-wide Sidewalk Deficiencies

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Repairs		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 3,926,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 785,200	\$ 785,200	\$ 785,200	\$ 785,200	\$ 785,200	\$ 3,926,000
			-				
Totals	\$ -	\$ 785,200	\$ 785,200	\$ 785,200	\$ 785,200	\$ 785,200	\$ 3,926,000

STORM DRAIN PROJECTS (FUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
Storm Drain Improvement Projects (North Ave, Lincoln Street, New Jersey Ave)	Measure T	1	\$ 750,000					\$ 750,000
Annual Storm Drain Rehabilitation Project	Gas Tax	1	60,000	200,000	200,000	200,000	200,000	1,416,000
	TransNet		85,000	100,000	121,000	125,000	125,000	
Acacia Street Storm Drain Improvements	Gas Tax	1	280,000					280,000
Edding Drive Storm Drain Improvements	Gas Tax	1	350,000					350,000
Glencoe Drive Storm Drain Improvements	Gas Tax	1	120,000					120,000
Davidson Ave Storm Drain Improvements	One-Time Rev.	1	450,000					450,000
Haven Drive Storm Drain Improvements	One-Time Rev.	1	450,000					450,000
Westview Pl. Storm Drain Improvements	One-Time Rev.	1	450,000					450,000
Zemco Drive Storm Drain Improvements	One-Time Rev.	1	280,000					280,000
TOTALS			\$ 3,275,000	\$ 300,000	\$ 321,000	\$ 325,000	\$ 325,000	\$ 4,546,000

STORM DRAIN PROJECTS (UNFUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
College Avenue Regional Storm Drain Project	Unfunded							\$ 350,000
Project 1_1 Westerly End of Federal	Unfunded							1,750,000
Project 1_2 Broadway	Unfunded							10,050,000
Project 1_3 West Street at Broadway	Unfunded							80,000
Project 1_9 College Avenue	Unfunded							1,215,611
Project 1_11 Federal Blvd	Unfunded							2,410,000
TOTALS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,855,611

Storm Drain Projects

Storm Drain Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	June 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 750,000	

Project Description:

This project involves constructing new storm drainage facilities throughout the City where drainage facilities is lacking. The project involves connecting storm drains, catch basins and related appurtenances. These measures will control and manage water flow during periods of heavy rainfall, significantly alleviating flooding issues for residents and businesses at the following locations: North Ave (between Lemon Grove Ave and Grove Street), New Jersey Ave (between Roosevelt Ave and San Miguel), and Lincoln Street (between Golden Ave and Washington).



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$ 750,000					\$ 750,000
Totals	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

Storm Drain Projects

Annual Storm Drain Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
Ongoing	Planning		\$ 1,416,000	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.




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		\$ 60,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 860,000
Fund 14 - TransNet		85,000	100,000	121,000	125,000	125,000	556,000
Totals	\$ -	\$ 145,000	\$ 300,000	\$ 321,000	\$ 325,000	\$ 325,000	\$ 1,416,000

Storm Drain Projects

Acacia Street Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	Fall 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Construction		\$ 280,000	


Project Description:	
<p>The project consists of the installation of approximately 230 feet of new 18" RCP storm drain, 150 lineal feet of concrete lined channel, curb and gutter, cross gutter, catch basins, construction traffic control, water pollution control measures, restoration of existing surface improvements at the end of Acacia Street.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		\$ 280,000					\$ 280,000
Totals	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Storm Drain Projects

Edding Drive Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Replacement	Fall 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Construction		\$ 350,000	


Project Description:	
<p>The project consists of replacing approximately 300 lineal feet of 18" & 24" diameter CMP with 18" and 24" diameter HDPE storm drain pipe. 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, and catch basins, restoration of surface improvements including concrete driveways, wood fences, retaining walls, street trenching and repair and tree removal/replacement.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		\$ 350,000					\$ 350,000
Totals	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Storm Drain Projects

Glencoe Drive Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Design		\$ 120,000	


Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		\$ 120,000					\$ 120,000
Totals	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

Storm Drain Projects

Davidson Ave Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Replacement	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 450,000	

Project Description:	
<p>The project consists of replacing approximately 175 lineal feet of 12" diameter CMP with 12" diameter HDPE storm drain pipe. The pipe is beyond its useful life and requires replacement. 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, and catch basins, restoration of surface improvements including concrete driveways, wood fences, retaining walls, street trenching and repair and tree removal/replacement.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
01 - General Fund (One-Time Revenue)		\$ 450,000					\$ 450,000
Totals	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Storm Drain Projects

Haven Drive Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Replacement	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 450,000	

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



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
01 - General Fund (One-Time Revenue)		\$ 450,000					\$ 450,000
Totals	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Storm Drain Projects

Westview Place Storm Drain Improvement

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement	Summer 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 450,000	

Project Description:	
<p>The project consists of replacing approximately 215 lineal feet of 18" diameter CMP with 18" diameter HDPE storm drain pipe. 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 repair and hydroseeding.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
01 - General Fund (One-Time Revenue)		\$ 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 2029	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 280,000	

Project Description:
<p>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.</p>



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
01 - General Fund (One-Time Revenue)		\$ 280,000					\$ 280,000
Totals	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

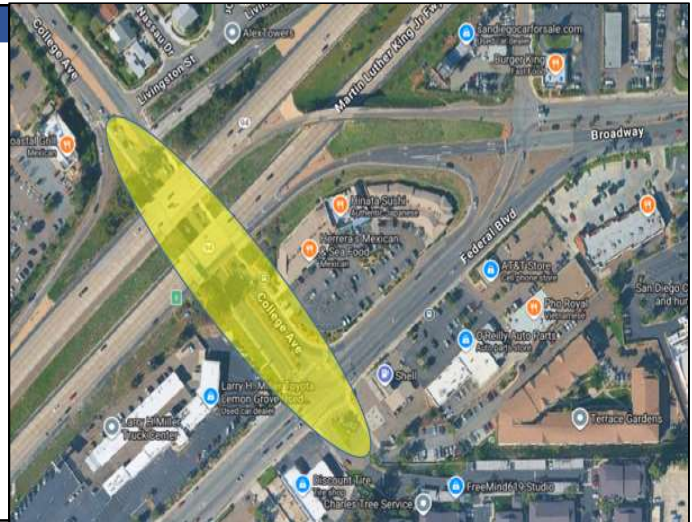
Storm Drain Projects

College Avenue Regional Storm Drain Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement		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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Improvement		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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 10,050,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 10,050,000	\$ 10,050,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,050,000	\$ 10,050,000

Storm Drain Projects

Project 1_3 West at Broadway

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 80,000	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 1,215,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 1,215,000	\$ 1,215,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,215,000	\$ 1,215,000

Storm Drain Projects

Project 1_11 Federal Blvd

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Storm Drain	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
	Unfunded		\$ 2,410,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
Streets < 25 PCI	Measure T	1	\$ 2,000,000					\$ 2,000,000
FY 2024-2025 Street Rehabilitation Project	TransNet	1	653,000					653,000
FY 2025-2026 Street Rehabilitation Project	Gas Tax	1	617,000					1,264,000
	TransNet		647,000					
FY 2026-2027 Street Rehabilitation Project	Gas Tax	1		552,000				1,232,000
	TransNet			680,000				
FY 2027-2028 Street Rehabilitation Project	Gas Tax	1			510,000			1,194,000
	TransNet				684,000			
FY 2028-2029 Street Rehabilitation Project	Gas Tax	1				510,000		1,211,000
	TransNet					701,000		
FY 2029-2030 Street Rehabilitation Project	Gas Tax	1					510,000	1,211,000
	TransNet						701,000	
Connect Main Street Phase 3	Grants	1	100,000					100,000
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
Downtown Street Light Rehabilitation	Fund 11	1	75,000					75,000
Lincoln Street Rehabilitation Project	CDBG	1	121,889					121,889
North Ave (Olive to Buena Vista)	CDBG	1	123,483					123,483
Madera Street Safety Design	Measure T	1	200,000					200,000
Traffic Signal Improvements	Measure T	1	398,000					648,000
	RTCIP		250,000					
TOTALS			\$ 5,985,372	\$ 4,455,000	\$ 6,799,500	\$ 4,558,500	\$ 1,211,000	\$ 23,009,372

STREETS PROJECTS (UNFUNDED)								
Project Name	Funding Source	Priority	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
Broadway Median Rehabilitation	Unfunded	3	\$ 500,000					\$ 500,000
Entry Monument Signs	Unfunded	3	500,000					500,000
Connect Main Street Ph. VII	Unfunded	2					5,000,000	5,000,000
Streets Less Than 25 PCI	Unfunded	1						5,540,000
Streets in "Poor" or "Very Poor" Condition	Unfunded	1						37,100,000
TOTALS			\$ 1,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 48,640,000

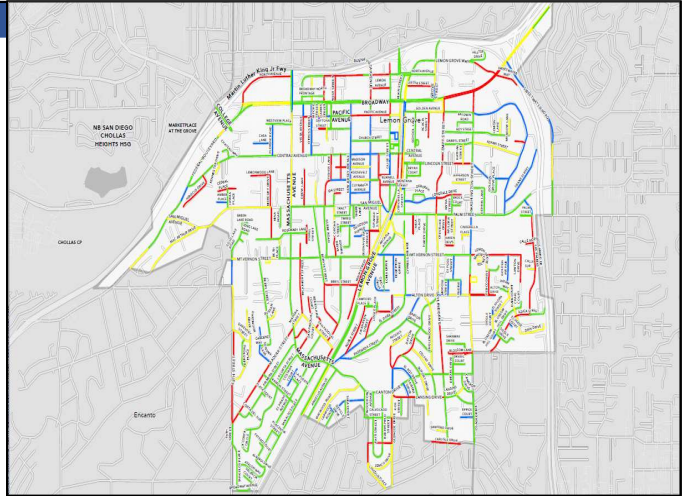
Streets Projects

Streets Less Than 25 PCI

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	June 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 2,000,000	

Project Description:

This project involves re-paving streets designated with a pavement condition index (PCI) of 25 or less, which is considered "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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$ 2,000,000					\$ 2,000,000
Totals	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Streets Projects

Annual Street Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Jun-30	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
Ongoing	Design		\$ 6,765,000	LG 20

<p>Project Description:</p> <p>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).</p>	
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	Prior Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 02 - Gas Tax		\$ 617,000	\$ 552,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 2,699,000
Fund 14 - TransNet		1,300,000	680,000	684,000	701,000	701,000	4,066,000
Totals	\$ -	\$ 1,917,000	\$ 1,232,000	\$ 1,194,000	\$ 1,211,000	\$ 1,211,000	\$ 6,765,000

Streets Projects

Connect Main Street Project Phase III

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	Fall 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2020-21	Project Closeout		\$ 1,470,755	

Project Description:

This project involves the completion of Connect Main Street Phase 3 from Davidson Ave to Buena Vista. The project consists of constructing a decomposed granite pedestrian trail, shared use bicycle path, crosswalks, landscaping, and lighting. This project is funded by the California Natural Resources Agency.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (CNRA)	\$ 1,470,755	\$ 100,000					\$ 100,000
Totals	\$ 1,470,755	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Streets 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
FY2025-26	Design		\$ 4,891,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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

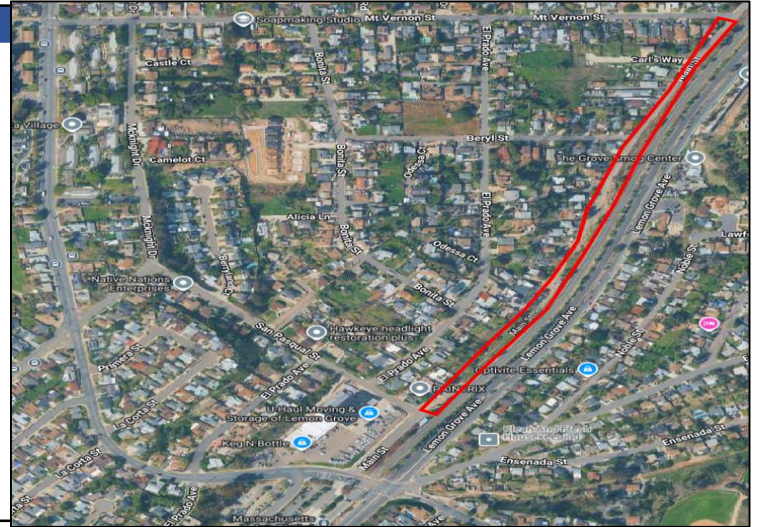
Streets Projects

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
FY2025-26	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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 08 - Sundry Grants (ATP)	\$ 8,005,000	\$ 500,000	\$ 890,000	\$ 3,347,500	\$ 3,347,500		\$ 8,085,000
Totals	\$ 8,005,000	\$ 500,000	\$ 890,000	\$ 3,347,500	\$ 3,347,500	\$ -	\$ 8,085,000

Streets Projects

Downtown Street Lighting Rehabilitation

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Fall 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 75,000	

Project Description:

This project involves the rehabilitation of the twenty-two (22) decorative street lights within the Downtown Broadway Business District. This project includes reconfiguring wiring, installing new LED fixtures and photocells.




	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 11 - General Benefit Lighting District		\$ 75,000					\$ 75,000
Totals	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Streets Projects

Lincoln Street Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Spring 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 121,889	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 09 - CDBG		\$ 121,889					\$ 121,889
Totals	\$ -	\$ 121,889	\$ -	\$ -	\$ -	\$ -	\$ 121,889

Streets Projects

North Avenue Street Improvement Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Rehabilitation	Spring 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 123,483	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 09 - CDBG		\$ 123,483					\$ 123,483
Totals	\$ -	\$ 123,483	\$ -	\$ -	\$ -	\$ -	\$ 123,483

Streets Projects

Madera Street Safety Design

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	June 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 200,000	

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 infrastructure, and complete street components.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 37 - Measure T		\$ 200,000					\$ 200,000
Totals	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Streets Projects

Traffic Signal Improvements

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Streets	Improvement	June 2026	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2025-26	Design		\$ 648,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 27 - RTCIP		\$ 250,000					\$ 250,000
Fund 37 - Measure T		398,000					\$ 398,000
Totals	\$ -	\$ 648,000	\$ -	\$ -	\$ -	\$ -	\$ 648,000

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	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 500,000					\$ 500,000
Totals	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

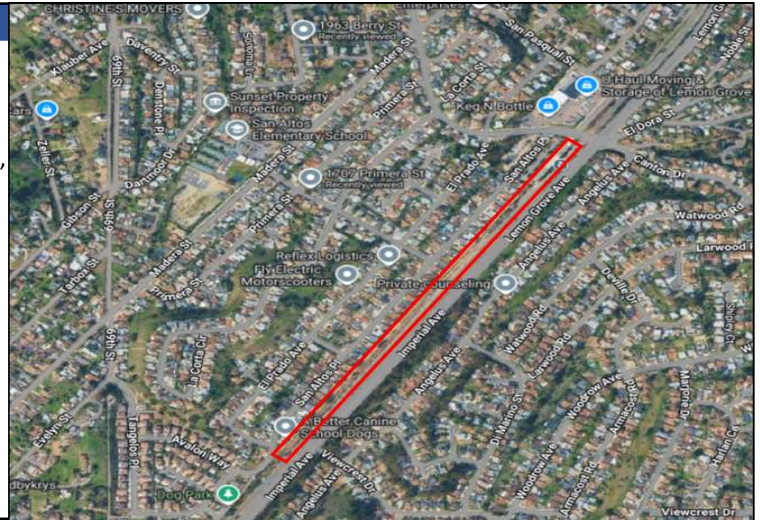
Streets Projects

Connect Main Street Project Phase VII

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

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
						\$ 5,000,000	\$ 5,000,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000

Streets Projects

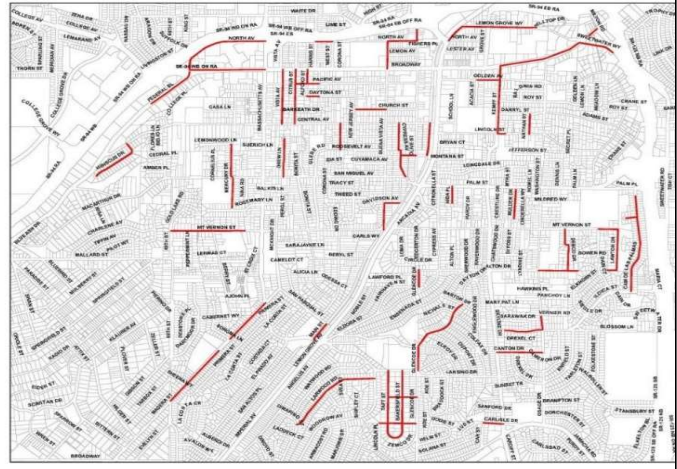
Streets Less Than 25 PCI

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	

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



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 1,108,000	\$ 1,108,000	\$ 1,108,000	\$ 1,108,000	\$ 1,108,000	\$ 5,540,000
Totals	\$ -	\$ 1,108,000	\$ 1,108,000	\$ 1,108,000	\$ 1,108,000	\$ 1,108,000	\$ 5,540,000

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		\$ 37,100,000	

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.



7420000

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
		\$ 7,420,000	\$ 7,420,000	\$ 7,420,000	\$ 7,420,000	\$ 7,420,000	37,100,000
Totals	\$ -	\$ 7,420,000	\$ 7,420,000	\$ 7,420,000	\$ 7,420,000	\$ 7,420,000	\$ 37,100,000



CAPITAL IMPROVEMENT PROGRAM
SANITATION DISTRICT
FY2025-26 Capital Budget

SANITATION PROJECTS (FUNDED)							
Project Name	Funding Source	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29	Fiscal Year 2029-30	Total Project Funding
Sewer Video Inspection Program	Sanitation - 16	\$ 300,000					\$ 300,000
FY2018-19 Sewer Rehabilitation Project	Sanitation - 16	2,460,000					2,460,000
FY2019-20 Sewer Rehabilitation Project	Sanitation - 16	3,310,000					3,310,000
FY2020-21, FY2021-22 Sewer Rehabilitation Project	Sanitation - 16	1,636,000					1,636,000
FY2023-24 Sewer Rehabilitation Project	Sanitation - 16	985,000					985,000
FY2024-25 Sewer Rehabilitation Project	Sanitation - 16	225,000	1,500,000				1,725,000
FY2025-26 Sewer Rehabilitation Project	Sanitation - 16	250,000	1,500,000				1,750,000
FY2026-27 Sewer Rehabilitation Project	Sanitation - 16		250,000	1,500,000			1,750,000
FY2027-28 Sewer Rehabilitation Project	Sanitation - 16			250,000	1,500,000		1,750,000
FY2028-29 Sewer Rehabilitation Project	Sanitation - 16				250,000	1,500,000	1,750,000
TOTALS		\$ 9,166,000	\$ 3,250,000	\$ 1,750,000	\$ 1,750,000	\$ 1,500,000	\$ 17,416,000

Sanitation Projects

Sanitary Sewer Video Inspection Program

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Improvement		Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY2023-24	Not Started		\$ 300,000	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ 300,000	\$ 300,000					\$ 300,000
Totals	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

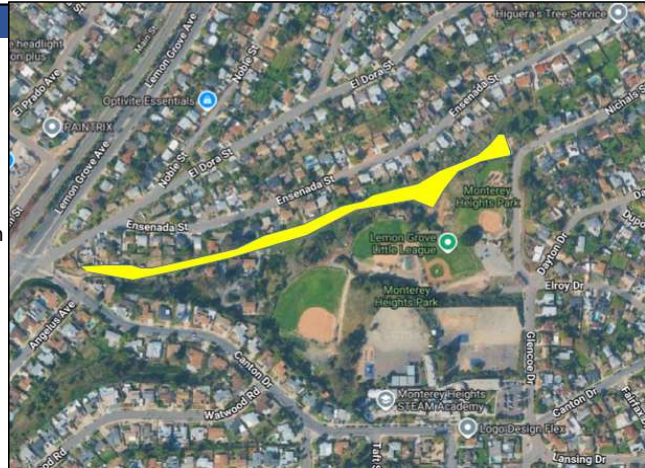
Sanitation Projects

FY 2018-19 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Replacement	Summer 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2018-19	Design		\$ 2,460,000	

Project Description:

This project involves replacing/upsizing approximately 1,685 lineal 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 lineal feet of pipeline upsizing, the proposed project would relocate approximately 1,500 lineal 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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ 2,530,000	\$ 2,460,000					\$ 2,460,000
Totals	\$ 2,530,000	\$ 2,460,000	\$ -	\$ -	\$ -	\$ -	\$ 2,460,000

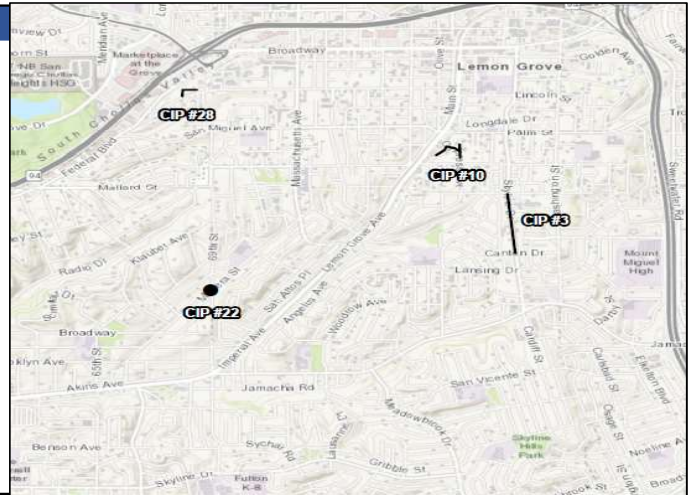
Sanitation Projects

FY 2019-20 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2019-20	Design		\$ 3,310,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ 1,630,000	\$ 3,310,000					\$ 3,310,000
Totals	\$ 1,630,000	\$ 3,310,000	\$ -	\$ -	\$ -	\$ -	\$ 3,310,000

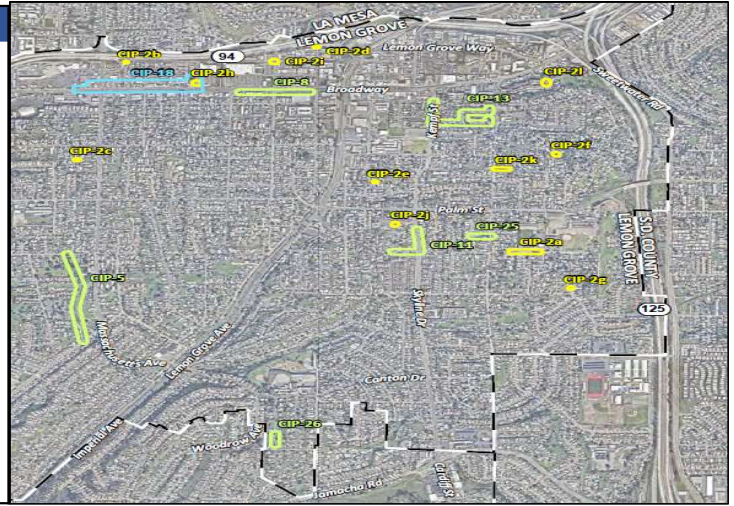
Sanitation Projects

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

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2020-21	Design		\$ 1,636,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ -	1,636,000					\$ 1,636,000
Totals	\$ -	\$ 1,636,000	\$ -	\$ -	\$ -	\$ -	\$ 1,636,000

Sanitation Projects

FY 2023-24 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Improvement	Summer 2025	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2023-24	Design		\$ 985,000	

Project Description:	
<p>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.</p>	

	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ -	\$ 985,000					\$ 985,000
Totals	\$ -	\$ 985,000	\$ -	\$ -	\$ -	\$ -	\$ 985,000

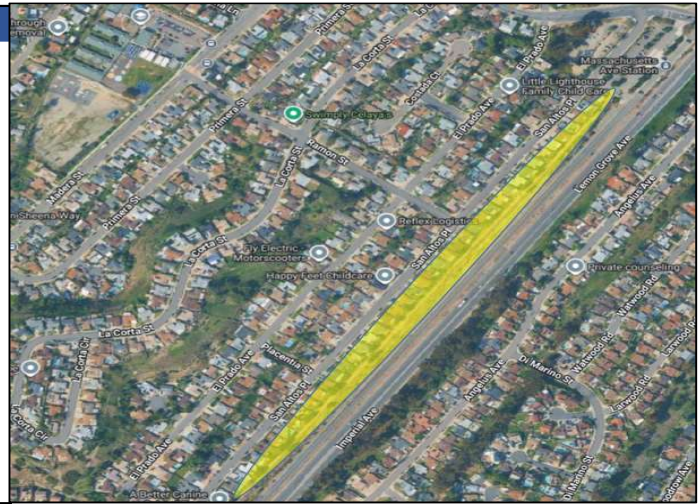
Sanitation Projects

FY 2024-25 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2028	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Not Started		\$ 1,725,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ -	\$ 225,000	\$ 1,500,000				\$ 1,725,000
Totals	\$ -	\$ 225,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,725,000

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	Not Started		\$ 1,750,000	

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 sewer 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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 Planned	Total
Funding Source Summary							
Fund 16 - Sanitation	\$ 1,758,200	\$ 250,000	\$ 1,500,000				\$ 1,750,000
Totals	\$ 1,758,200	\$ 250,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,750,000

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	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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 2028-29 Sewer Rehabilitation Project

Project Code	Project Type	Project Category	Target Completion	Responsible Dept.
	Sanitation	Rehabilitation	Summer 2030	Public Works
Initial Funding Year	Project Phase		Total Project Cost	RTIP Project Code
FY 2024-25	Not Started		\$ 1,750,000	

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.



	Initial Budget Approval	FY 2025-26 Planned	FY 2026-27 Planned	FY 2027-28 Planned	FY 2028-29 Planned	FY 2029-30 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



APPENDIX

- Budget Policy
- City Staffing Plan
- City Staff Distribution by Fund
- FY2025-26 Salary Plan
- FY2025-26 Classification Summary
- Appropriations Limit Resolution
- Budget Adoption Resolutions
- Glossary of Terms



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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 Preliminary Financial Plan 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.

Financial reports are prepared monthly to monitor the City's fiscal condition, more formal reports are issued to the City Council on a quarterly basis, and special reports are provided on an "as needed" basis on. The status of major program objectives – including CIP projects – is also periodically reported to the City Council on a formal basis.

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 (included as Attachment 6) 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 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 as more fully discussed in the Monthly Expenditure Reports of the Financial Management Manual.

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 Monthly and Quarterly 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. In all cases, these same reports are widely distributed within the organization; and several of these that have broad interest—such as our Sales Tax Newsletter, Quarterly Financial Newsletter and Quarterly Investment Report—are distributed externally to others and posted on our web site.

- **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.
- **Quarterly Financial Newsletters.** In staying focused on the "big picture," staff issues a one-page Newsletter (okay, so it's front and back—but it's still one piece of paper) quarterly focusing on key fiscal performance indicators in the General and Enterprise Funds. This includes year-to-date revenues, expenditures and changes in fund balance, "Top 10" General Fund revenues (which account for about 95% of the total) and budget versus actual expenditures for each of the departments. This Newsletter is also distributed electronically to all employees.
- **Sales Tax Quarterly Newsletter.** Based on information provided by our sales tax advisor, these provide a more detailed look at what's happening with our "No. 1" General Fund revenue source.
- **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.
- **City Council Notes and Other Ad Hoc Reports.** As key information comes to us with significant revenue or expenditure impacts, staff immediately let the City Council know through City Council Notes or other "ad hoc" reports.

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 (which are also available to the City Council upon request

- **Monthly Financial Reports.** Staff produces and distributes detailed monthly financial reports to ensure that records are accurate and up-to-date. (This is one of those "organizational discipline" things.)
- **Quarterly CIP Expenditure Status Reports.** The CIP Review Committee meets at least quarterly to review the status of CIP **projects**. An important part of their role is to identify any problem areas with upcoming projects (and resolve them); and to ensure smooth coordination of complex projects. These detailed reports on the "project-to-date" budget and expenditure status of all CIP projects are distributed to the CIP Review Committee in preparation for these meetings.
- **Daily Cash Balance Reports.** Every day 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.
- **Weekly Cash Balance Reports by Fund.** The city issue vendor checks weekly. Before releasing them, the Finance Director personally reviews and approves the check register. Accompanying the check register is a report showing the cash balance in each fund after disbursement of these checks. This not only ensures that adequate funds are available overall to meet these payments, but more importantly, that each fund is able to meet its obligations.

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 "hard copy" monthly 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.

Finance will issue monthly financial reports by the tenth working day of the month (except for June, when longer lead times are required to include year-end items).

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 Director 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	FY2023-24 Authorized	FY2024-25 Authorized	FY2025-26 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	5.0	5.0	5.0
Law Enforcement ¹	22.0	22.0	22.0
Fire Department ³	20.0	21.0	20.0
Fire Management ⁴	15.0	15.0	15.0
Community Development	5.5	4.5	4.0
Community Services ⁵	8.5	8.5	8.5
Public Works ⁶	17.5	17.0	17.5
Sanitation	6.0	6.0	6.0
Total Authorized Personnel	113.5	113.0	112.0

¹ Contracted

² Includes 1 Emotional Support Animal (ESA)

³ Included 1 ESA in FY2024-25

⁴ Positions shared among Cities of La Mesa, El Cajon and Lemon Grove from Heartland Fire and Rescue.
Lemon Grove's share is approx. 14%

⁵ Includes part-time seasonal staff

⁶ 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	1.000											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	3.650	0.160		0.040	0.040	0.030	1.040	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
Accounting Analyst	2.000	1.340	0.080	0.020	0.020	0.020		0.500	0.020				2.000
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
Development Services Total	4.000	2.850	0.340					0.750	0.010			0.050	4.000
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
TOTA Full-Time Equivalents (FTEs)	112.000	108.169	6.240	0.158	0.282	0.322	0.414	15.090	0.193	0.021	0.011	0.100	111.000

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.

RESOLUTION NO. 2025 – 4117

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE,
CALIFORNIA, APPROVING A SALARY PLAN AND CLASSIFICATION
SUMMARY**

WHEREAS, on July 1, 2025, the City Council adopted a resolution approving the City Budget for Fiscal Year 2025-26; and

WHEREAS, the Salary Plan identifies the salary ranges for each position and the Classification Summary identifies the positions included in the budget, as well as the number of employees per position; and

WHEREAS, the City Council finds it in the public interest to approve the attached Salary Plan and Classification summary.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, hereby approves the Fiscal Year 2025-26 Salary Plan and Classification Summary (Attachment C).

PASSED AND ADOPTED on June 17, 2025, the City Council of the City of Lemon Grove, California, adopted Resolution No. 2025 - 4117, passed by the following vote:

AYES: Almirano, Farai, Heredia, Mendoza, Snow

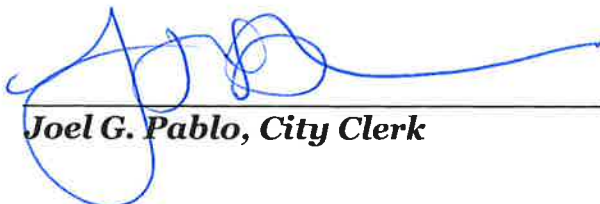
NOES: None

ABSENT: None

ABSTAIN: None


Alysson Snow, Mayor

Attest:


Joel G. Pablo, City Clerk

Approved as to Form:


Kristen Steinke, City Attorney

Salary Plan

FY 2025-26

Effective 07/1/25

ACCOUNT CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	39,630.24	41,614.56	43,692.48	45,882.72	48,185.28	50,600.16	53,127.36	55,785.60	58,574.88	61,495.20	64,565.28
MONTHLY	3,302.52	3,467.88	3,641.04	3,823.56	4,015.44	4,216.68	4,427.28	4,648.80	4,881.24	5,124.60	5,380.44
BI-WEEKLY	1,524.24	1,600.56	1,680.48	1,764.72	1,853.28	1,946.16	2,043.36	2,145.60	2,252.88	2,365.20	2,483.28
HOURLY	21.17	22.23	23.34	24.51	25.74	27.03	28.38	29.80	31.29	32.85	34.49

ACCOUNTING ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	64,247.04	67,466.88	70,836.48	74,374.56	78,099.84	82,012.32	86,112.00	90,417.60	94,947.84	99,702.72	104,682.24
MONTHLY	5,353.92	5,622.24	5,903.04	6,197.88	6,508.32	6,834.36	7,176.00	7,534.80	7,912.32	8,308.56	8,723.52
BI-WEEKLY	2,471.04	2,594.88	2,724.48	2,860.56	3,003.84	3,154.32	3,312.00	3,477.60	3,651.84	3,834.72	4,026.24
HOURLY	34.32	36.04	37.84	39.73	41.72	43.81	46.00	48.30	50.72	53.26	55.92

ADMINISTRATIVE ASSISTANT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	42,344.64	44,460.00	46,687.68	49,027.68	51,480.00	54,063.36	56,759.04	59,604.48	62,580.96	65,707.20	69,001.92
MONTHLY	3,528.72	3,705.00	3,890.64	4,085.64	4,290.00	4,505.28	4,729.92	4,967.04	5,215.08	5,475.60	5,750.16
BI-WEEKLY	1,628.64	1,710.00	1,795.68	1,885.68	1,980.00	2,079.36	2,183.04	2,292.48	2,406.96	2,527.20	2,653.92
HOURLY	22.62	23.75	24.94	26.19	27.50	28.88	30.32	31.84	33.43	35.10	36.86

ADMINISTRATIVE ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	55,055.52	57,807.36	60,690.24	63,722.88	66,905.28	70,256.16	73,775.52	77,463.36	81,338.40	85,400.64	89,668.80
MONTHLY	4,587.96	4,817.28	5,057.52	5,310.24	5,575.44	5,854.68	6,147.96	6,455.28	6,778.20	7,116.72	7,472.40
BI-WEEKLY	2,117.52	2,223.36	2,334.24	2,450.88	2,573.28	2,702.16	2,837.52	2,979.36	3,128.40	3,284.64	3,448.80
HOURLY	29.41	30.88	32.42	34.04	35.74	37.53	39.41	41.38	43.45	45.62	47.90

ADMINISTRATIVE OFFICE COORDINATOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	40,641.12	42,681.60	44,815.68	47,062.08	49,420.80	51,891.84	54,493.92	57,227.04	60,091.20	63,105.12	66,268.80
MONTHLY	3,386.76	3,556.80	3,734.64	3,921.84	4,118.40	4,324.32	4,541.16	4,768.92	5,007.60	5,258.76	5,522.40
BI-WEEKLY	1,563.12	1,641.60	1,723.68	1,810.08	1,900.80	1,995.84	2,095.92	2,201.04	2,311.20	2,427.12	2,548.80
HOURLY	21.71	22.80	23.94	25.14	26.40	27.72	29.11	30.57	32.10	33.71	35.40

ADMINISTRATIVE SERVICES

DIRECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	112,170.24	117,786.24	123,683.04	129,860.64	136,356.48	143,170.56	150,321.60	157,847.04	165,746.88	174,039.84	182,744.64
MONTHLY	9,347.52	9,815.52	10,306.92	10,821.72	11,363.04	11,930.88	12,526.80	13,153.92	13,812.24	14,503.32	15,228.72
BI-WEEKLY	4,314.24	4,530.24	4,757.04	4,994.64	5,244.48	5,506.56	5,781.60	6,071.04	6,374.88	6,693.84	7,028.64
HOURLY	59.92	62.92	66.07	69.37	72.84	76.48	80.3	84.32	88.54	92.97	97.62

ASSISTANT CITY MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	123,402.24	129,579.84	136,056.96	142,852.32	150,003.36	157,510.08	165,391.20	173,665.44	182,351.52	191,468.16	201,034.08
MONTHLY	10,283.52	10,798.32	11,338.08	11,904.36	12,500.28	13,125.84	13,782.60	14,472.12	15,195.96	15,955.68	16,752.84
BI-WEEKLY	4,746.24	4,983.84	5,232.96	5,494.32	5,769.36	6,058.08	6,361.20	6,679.44	7,013.52	7,364.16	7,732.08
HOURLY	65.92	69.22	72.68	76.31	80.13	84.14	88.35	92.77	97.41	102.28	107.39

ASSISTANT ENGINEER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	66,605.76	69,937.92	73,438.56	77,107.68	80,964.00	85,007.52	89,256.96	93,712.32	98,392.32	103,315.68	108,482.40
MONTHLY	5,550.48	5,828.16	6,119.88	6,425.64	6,747.00	7,083.96	7,438.08	7,809.36	8,199.36	8,609.64	9,040.20
BI-WEEKLY	2,561.76	2,689.92	2,824.56	2,965.68	3,114.00	3,269.52	3,432.96	3,604.32	3,784.32	3,973.68	4,172.40
HOURLY	35.58	37.36	39.23	41.19	43.25	45.41	47.68	50.06	52.56	55.19	57.95

ASSISTANT PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	63,872.64	67,073.76	70,424.64	73,944.00	77,650.56	81,525.60	85,606.56	89,893.44	94,386.24	99,103.68	104,064.48
MONTHLY	5,322.72	5,589.48	5,868.72	6,162.00	6,470.88	6,793.80	7,133.88	7,491.12	7,865.52	8,258.64	8,672.04
BI-WEEKLY	2,456.64	2,579.76	2,708.64	2,844.00	2,986.56	3,135.60	3,292.56	3,457.44	3,630.24	3,811.68	4,002.48
HOURLY	34.12	35.83	37.62	39.50	41.48	43.55	45.73	48.02	50.42	52.94	55.59

ASSOCIATE ACCOUNTANT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	55,916.64	58,705.92	61,644.96	64,733.76	67,972.32	71,379.36	74,954.88	78,698.88	82,630.08	86,767.20	91,110.24
MONTHLY	4,659.72	4,892.16	5,137.08	5,394.48	5,664.36	5,948.28	6,246.24	6,558.24	6,885.84	7,230.60	7,592.52
BI-WEEKLY	2,150.64	2,257.92	2,370.96	2,489.76	2,614.32	2,745.36	2,882.88	3,026.88	3,178.08	3,337.20	3,504.24
HOURLY	29.87	31.36	32.93	34.58	36.31	38.13	40.04	42.04	44.14	46.35	48.67

ASSOCIATE CIVIL ENGINEER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	76,564.80	80,402.40	84,427.20	88,657.92	93,094.56	97,755.84	102,641.76	107,771.04	113,162.40	118,815.84	124,750.08
MONTHLY	6,380.40	6,700.20	7,035.60	7,388.16	7,757.88	8,146.32	8,553.48	8,980.92	9,430.20	9,901.32	10,395.84
BI-WEEKLY	2,944.80	3,092.40	3,247.20	3,409.92	3,580.56	3,759.84	3,947.76	4,145.04	4,352.40	4,569.84	4,798.08
HOURLY	40.90	42.95	45.10	47.36	49.73	52.22	54.83	57.57	60.45	63.47	66.64

ASSOCIATE PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	70,668.00	74,206.08	77,912.64	81,806.40	85,906.08	90,192.96	94,704.48	99,440.64	104,420.16	109,643.04	115,128.00
MONTHLY	5,889.00	6,183.84	6,492.72	6,817.20	7,158.84	7,516.08	7,892.04	8,286.72	8,701.68	9,136.92	9,594.00
BI-WEEKLY	2,718.00	2,854.08	2,996.64	3,146.40	3,304.08	3,468.96	3,642.48	3,824.64	4,016.16	4,217.04	4,428.00
HOURLY	37.75	39.64	41.62	43.70	45.89	48.18	50.59	53.12	55.78	58.57	61.5

BATTALION CHIEF

	A	B	C	D	E	F	G	H	I	
ANNUAL	130,965.12	137,524.40	144,414.40	151,635.12	159,214.12	167,178.96	175,529.64	184,293.72	193,498.76	
MONTHLY	10,913.76	11,460.37	12,034.53	12,636.26	13,267.84	13,931.58	14,627.47	15,357.81	16,124.90	
BI-WEEKLY (106 hrs)	5,037.12	5,289.40	5,554.40	5,832.12	6,123.62	6,429.96	6,751.14	7,088.22	7,442.26	
HOURLY (2,756 hrs/yr)	47.52	49.90	52.40	55.02	57.77	60.66	63.69	66.87	70.21	
MONTHLY (56 hrs/wk. RATE)	11,840.40	12,433.42	13,056.33	13,709.15	14,394.36	15,114.45	15,869.43	16,661.78	17,493.99	
(53 regular + 3 sch'd OT)										

BATTALION CHIEF (ADMIN)

	A	B	C	D	E	F	G	H	I	
	137,517.12	144,387.36	151,613.28	159,194.88	167,150.88	175,500.00	184,279.68	193,489.92	203,168.16	
	11,459.76	12,032.28	12,634.44	13,266.24	13,929.24	14,625.00	15,356.64	16,124.16	16,930.68	
	5,289.12	5,553.36	5,831.28	6,122.88	6,428.88	6,750.00	7,087.68	7,441.92	7,814.16	
	73.46	77.13	80.99	85.04	89.29	93.75	98.44	103.36	108.53	

CITY CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	97,531.20	102,417.12	107,546.40	112,919.04	118,572.48	124,506.72	130,740.48	137,273.76	144,144.00	151,351.20	158,914.08
MONTHLY	8,127.60	8,534.76	8,962.20	9,409.92	9,881.04	10,375.56	10,895.04	11,439.48	12,012.00	12,612.60	13,242.84
BI-WEEKLY	3,751.20	3,939.12	4,136.40	4,343.04	4,560.48	4,788.72	5,028.48	5,279.76	5,544.00	5,821.20	6,112.08
HOURLY	52.10	54.71	57.45	60.32	63.34	66.51	69.84	73.33	77	80.85	84.89

CITY MANAGER

CONTRACT											193,964.30
											16,163.69
											7,460.17
											103.61

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	55,055.52	57,807.36	60,690.24	63,722.88	66,905.28	70,256.16	73,775.52	77,463.36	81,338.40	85,400.64	89,668.80
MONTHLY	4,587.96	4,817.28	5,057.52	5,310.24	5,575.44	5,854.68	6,147.96	6,455.28	6,778.20	7,116.72	7,472.40
BI-WEEKLY	2,117.52	2,223.36	2,334.24	2,450.88	2,573.28	2,702.16	2,837.52	2,979.36	3,128.40	3,284.64	3,448.80
HOURLY	29.41	30.88	32.42	34.04	35.74	37.53	39.41	41.38	43.45	45.62	47.90

COMMUNICATIONS**SPECIALIST**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	45,882.72	48,185.28	50,600.16	53,127.36	55,785.60	58,574.88	61,495.20	64,565.28	67,785.12	71,173.44	74,730.24
MONTHLY	3,823.56	4,015.44	4,216.68	4,427.28	4,648.80	4,881.24	5,124.60	5,380.44	5,648.76	5,931.12	6,227.52
BI-WEEKLY	1,764.72	1,853.28	1,946.16	2,043.36	2,145.60	2,252.88	2,365.20	2,483.28	2,607.12	2,737.44	2,874.24
HOURLY	24.51	25.74	27.03	28.38	29.80	31.29	32.85	34.49	36.21	38.02	39.92

**COMMUNITY DEVELOPMENT
MANAGER**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	101,780.64	106,872.48	112,207.68	117,823.68	123,720.48	129,898.08	136,393.92	143,208.00	150,377.76	157,903.20	165,803.04
MONTHLY	8,481.72	8,906.04	9,350.64	9,818.64	10,310.04	10,824.84	11,366.16	11,934.00	12,531.48	13,158.60	13,816.92
BI-WEEKLY	3,914.64	4,110.48	4,315.68	4,531.68	4,758.48	4,996.08	5,245.92	5,508.00	5,783.76	6,073.20	6,377.04
HOURLY	54.37	57.09	59.94	62.94	66.09	69.39	72.86	76.50	80.33	84.35	88.57

**COMMUNITY SERVICES
ASSISTANT**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	34,426.08	36,148.32	37,964.16	39,854.88	41,839.20	43,935.84	46,126.08	48,428.64	50,843.52	53,389.44	56,066.40
MONTHLY	2,868.84	3,012.36	3,163.68	3,321.24	3,486.60	3,661.32	3,843.84	4,035.72	4,236.96	4,449.12	4,672.20
BI-WEEKLY	1,324.08	1,390.32	1,460.16	1,532.88	1,609.20	1,689.84	1,774.08	1,862.64	1,955.52	2,053.44	2,156.40
HOURLY	18.39	19.31	20.28	21.29	22.35	23.47	24.64	25.87	27.16	28.52	29.95

COMMUNITY SERVICES LEADER I

	A	B	C	D	E	F	G
HOURLY	16.50	17.33	18.20	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	41,296.32	43,355.52	45,527.04	47,810.88	50,207.04	52,715.52	55,355.04	58,125.60	61,027.20	64,078.56	67,279.68
MONTHLY	3,441.36	3,612.96	3,793.92	3,984.24	4,183.92	4,392.96	4,612.92	4,843.80	5,085.60	5,339.88	5,606.64
BI-WEEKLY	1,588.32	1,667.52	1,751.04	1,838.88	1,931.04	2,027.52	2,129.04	2,235.60	2,347.20	2,464.56	2,587.68
HOURLY	22.06	23.16	24.32	25.54	26.82	28.16	29.57	31.05	32.60	34.23	35.94

**COMMUNITY SERVICES
SUPERINTENDENT**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	84,146.40	88,358.40	92,776.32	97,418.88	102,286.08	107,396.64	112,769.28	118,404.00	124,319.52	130,534.56	137,067.84
MONTHLY	7,012.20	7,363.20	7,731.36	8,118.24	8,523.84	8,949.72	9,397.44	9,867.00	10,359.96	10,877.88	11,422.32
BI-WEEKLY	3,236.40	3,398.40	3,568.32	3,746.88	3,934.08	4,130.64	4,337.28	4,554.00	4,781.52	5,020.56	5,271.84
HOURLY	44.95	47.20	49.56	52.04	54.64	57.37	60.24	63.25	66.41	69.73	73.22

COUNCIL MEMBER

MONTHLY											\$802.99
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CREW LEADER (SANITATION)

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	48,952.80	51,405.12	53,969.76	56,665.44	59,492.16	62,468.64	65,594.88	68,870.88	72,315.36	75,928.32	79,728.48
MONTHLY	4,079.40	4,283.76	4,497.48	4,722.12	4,957.68	5,205.72	5,466.24	5,739.24	6,026.28	6,327.36	6,644.04
BI-WEEKLY	1,882.80	1,977.12	2,075.76	2,179.44	2,288.16	2,402.64	2,522.88	2,648.88	2,781.36	2,920.32	3,066.48
HOURLY	26.15	27.46	28.83	30.27	31.78	33.37	35.04	36.79	38.63	40.56	42.59

CREW LEADER (STREETS)

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	48,952.80	51,405.12	53,969.76	56,665.44	59,492.16	62,468.64	65,594.88	68,870.88	72,315.36	75,928.32	79,728.48
MONTHLY	4,079.40	4,283.76	4,497.48	4,722.12	4,957.68	5,205.72	5,466.24	5,739.24	6,026.28	6,327.36	6,644.04
BI-WEEKLY	1,882.80	1,977.12	2,075.76	2,179.44	2,288.16	2,402.64	2,522.88	2,648.88	2,781.36	2,920.32	3,066.48
HOURLY	26.15	27.46	28.83	30.27	31.78	33.37	35.04	36.79	38.63	40.56	42.59

**DEVELOPMENT SERVICES
DIRECTOR**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	112,170.24	117,786.24	123,683.04	129,860.64	136,356.48	143,170.56	150,321.60	157,847.04	165,746.88	174,039.84	182,744.64
MONTHLY	9,347.52	9,815.52	10,306.92	10,821.72	11,363.04	11,930.88	12,526.80	13,153.92	13,812.24	14,503.32	15,228.72
BI-WEEKLY	4,314.24	4,530.24	4,757.04	4,994.64	5,244.48	5,506.56	5,781.60	6,071.04	6,374.88	6,693.84	7,028.64
HOURLY	59.92	62.92	66.07	69.37	72.84	76.48	80.30	84.32	88.54	92.97	97.62

**DEVELOPMENT SERVICES
TECHNICIAN II**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	55,055.52	57,807.36	60,690.24	63,722.88	66,905.28	70,256.16	73,775.52	77,463.36	81,338.40	85,400.64	89,668.80
MONTHLY	4,587.96	4,817.28	5,057.52	5,310.24	5,575.44	5,854.68	6,147.96	6,455.28	6,778.20	7,116.72	7,472.40
BI-WEEKLY	2,117.52	2,223.36	2,334.24	2,450.88	2,573.28	2,702.16	2,837.52	2,979.36	3,128.40	3,284.64	3,448.80
HOURLY	29.41	30.88	32.42	34.04	35.74	37.53	39.41	41.38	43.45	45.62	47.9

DEPUTY CITY CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	51,236.64	53,801.28	56,496.96	59,323.68	62,281.44	65,388.96	68,664.96	72,090.72	75,703.68	79,485.12	83,453.76
MONTHLY	4,269.72	4,483.44	4,708.08	4,943.64	5,190.12	5,449.08	5,722.08	6,007.56	6,308.64	6,623.76	6,954.48
BI-WEEKLY	1,970.64	2,069.28	2,172.96	2,281.68	2,395.44	2,514.96	2,640.96	2,772.72	2,911.68	3,057.12	3,209.76
HOURLY	27.37	28.74	30.18	31.69	33.27	34.93	36.68	38.51	40.44	42.46	44.58

ENGINEERING INSPECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	60,634.08	63,666.72	66,849.12	70,200.00	73,719.36	77,407.20	81,282.24	85,344.48	89,612.64	94,086.72	98,785.44
MONTHLY	5,052.84	5,305.56	5,570.76	5,850.00	6,143.28	6,450.60	6,773.52	7,112.04	7,467.72	7,840.56	8,232.12
BI-WEEKLY	2,332.08	2,448.72	2,571.12	2,700.00	2,835.36	2,977.20	3,126.24	3,282.48	3,446.64	3,618.72	3,799.44
HOURLY	32.39	34.01	35.71	37.50	39.38	41.35	43.42	45.59	47.87	50.26	52.77

ENGINEERING TECH III

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	55,486.08	58,256.64	61,176.96	64,228.32	67,448.16	70,817.76	74,355.84	78,081.12	81,993.60	86,093.28	90,398.88
MONTHLY	4,623.84	4,854.72	5,098.08	5,352.36	5,620.68	5,901.48	6,196.32	6,506.76	6,832.80	7,174.44	7,533.24
BI-WEEKLY	2,134.08	2,240.64	2,352.96	2,470.32	2,594.16	2,723.76	2,859.84	3,003.12	3,153.60	3,311.28	3,476.88
HOURLY	29.64	31.12	32.68	34.31	36.03	37.83	39.72	41.71	43.80	45.99	48.29

EXECUTIVE ASSISTANT

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	48,915.36	51,367.68	53,932.32	56,628.00	59,454.72	62,431.20	65,557.44	68,833.44	72,277.92	75,890.88	79,691.04
MONTHLY	4,076.28	4,280.64	4,494.36	4,719.00	4,954.56	5,202.60	5,463.12	5,736.12	6,023.16	6,324.24	6,640.92
BI-WEEKLY	1,881.36	1,975.68	2,074.32	2,178.00	2,286.72	2,401.20	2,521.44	2,647.44	2,779.92	2,918.88	3,065.04
HOURLY	26.13	27.44	28.81	30.25	31.76	33.35	35.02	36.77	38.61	40.54	42.57

FACILITIES SUPERVISOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	53,202.24	55,860.48	58,649.76	61,588.80	64,677.60	67,916.16	71,304.48	74,861.28	78,605.28	82,536.48	86,654.88
MONTHLY	4,433.52	4,655.04	4,887.48	5,132.40	5,389.80	5,659.68	5,942.04	6,238.44	6,550.44	6,878.04	7,221.24
BI-WEEKLY	2,046.24	2,148.48	2,255.76	2,368.80	2,487.60	2,612.16	2,742.48	2,879.28	3,023.28	3,174.48	3,332.88
HOURLY	28.42	29.84	31.33	32.90	34.55	36.28	38.09	39.99	41.99	44.09	46.29

FACILITY TECHNICIAN I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	37,926.72	39,817.44	41,801.76	43,898.40	46,088.64	48,391.20	50,806.08	53,352.00	56,028.96	58,836.96	61,776.00
MONTHLY	3,160.56	3,318.12	3,483.48	3,658.20	3,840.72	4,032.60	4,233.84	4,446.00	4,669.08	4,903.08	5,148.00
BI-WEEKLY	1,458.72	1,531.44	1,607.76	1,688.40	1,772.64	1,861.20	1,954.08	2,052.00	2,154.96	2,262.96	2,376.00
HOURLY	20.26	21.27	22.33	23.45	24.62	25.85	27.14	28.50	29.93	31.43	33.00

FACILITY TECHNICIAN II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	40,772.16	42,812.64	44,946.72	47,193.12	49,551.84	52,022.88	54,624.96	57,358.08	60,222.24	63,236.16	66,399.84
MONTHLY	3,397.68	3,567.72	3,745.56	3,932.76	4,129.32	4,335.24	4,552.08	4,779.84	5,018.52	5,269.68	5,533.32
BI-WEEKLY	1,568.16	1,646.64	1,728.72	1,815.12	1,905.84	2,000.88	2,100.96	2,206.08	2,316.24	2,432.16	2,553.84
HOURLY	21.78	22.87	24.01	25.21	26.47	27.79	29.18	30.64	32.17	33.78	35.47

FINANCE DIRECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	112,170.24	117,786.24	123,683.04	129,860.64	136,356.48	143,170.56	150,321.60	157,847.04	165,746.88	174,039.84	182,744.64
MONTHLY	9,347.52	9,815.52	10,306.92	10,821.72	11,363.04	11,930.88	12,526.80	13,153.92	13,812.24	14,503.32	15,228.72
BI-WEEKLY	4,314.24	4,530.24	4,757.04	4,994.64	5,244.48	5,506.56	5,781.60	6,071.04	6,374.88	6,693.84	7,028.64
HOURLY	59.92	62.92	66.07	69.37	72.84	76.48	80.30	84.32	88.54	92.97	97.62

FINANCE MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	101,780.64	106,872.48	112,207.68	117,823.68	123,720.48	129,898.08	136,393.92	143,208.00	150,377.76	157,903.20	165,803.04
MONTHLY	8,481.72	8,906.04	9,350.64	9,818.64	10,310.04	10,824.84	11,366.16	11,934.00	12,531.48	13,158.60	13,816.92
BI-WEEKLY	3,914.64	4,110.48	4,315.68	4,531.68	4,758.48	4,996.08	5,245.92	5,508.00	5,783.76	6,073.20	6,377.04
HOURLY	54.37	57.09	59.94	62.94	66.09	69.39	72.86	76.50	80.33	84.35	88.57

FIRE CAPTAIN

	A	B	C	D	E	F	G	H	I
ANNUAL	100,704.24	105,747.72	111,039.24	116,578.80	122,421.52	128,539.84	134,961.32	141,713.52	148,796.44
MONTHLY	8,392.02	8,812.31	9,253.27	9,714.90	10,201.79	10,711.65	11,246.78	11,809.46	12,399.70
BI-WEEKLY (106 hrs)	3,873.24	4,067.22	4,270.74	4,483.80	4,708.52	4,943.84	5,190.82	5,450.52	5,722.94
HOURLY (2,756 hrs/yr)	36.54	38.37	40.29	42.30	44.42	46.64	48.97	51.42	53.99

MONTHLY (56 hrs/wk. RATE)
(53 regular + 3 sch'd OT)

9,104.55 9,560.53 10,038.93 10,539.75 11,067.98 11,621.13 12,201.69 12,812.15 13,452.51

FIRE DIVISION CHIEF

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	140,736.96	147,775.68	155,170.08	162,920.16	171,063.36	179,618.40	188,604.00	198,038.88	207,941.76	218,331.36	229,245.12
MONTHLY	11,728.08	12,314.64	12,930.84	13,576.68	14,255.28	14,968.20	15,717.00	16,503.24	17,328.48	18,194.28	19,103.76
BI-WEEKLY	5,412.96	5,683.68	5,968.08	6,266.16	6,579.36	6,908.40	7,254.00	7,616.88	7,997.76	8,397.36	8,817.12
HOURLY	75.18	78.94	82.89	87.03	91.38	95.95	100.75	105.79	111.08	116.63	122.46

FIRE ENGINEER

	A	B	C	D	E	F	G	H	I
ANNUAL	87,585.68	91,967.72	96,570.24	101,393.24	106,464.28	111,783.36	117,378.04	123,248.32	129,421.76
MONTHLY	7,298.81	7,663.98	8,047.52	8,449.44	8,872.02	9,315.28	9,781.50	10,270.69	10,785.15
BI-WEEKLY (106 hrs)	3,368.68	3,537.22	3,714.24	3,899.74	4,094.78	4,299.36	4,514.54	4,740.32	4,977.76
HOURLY (2,756 hrs/yr)	31.78	33.37	35.04	36.79	38.63	40.56	42.59	44.72	46.96

MONTHLY (56 hrs/wk. RATE)
(53 regular + 3 sch'd OT)

7,918.52 8,314.69 8,730.80 9,166.84 9,625.31 10,106.20 10,612.01 11,142.73 11,700.87

FIRE INSPECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	60,634.08	63,666.72	66,849.12	70,200.00	73,719.36	77,407.20	81,282.24	85,344.48	89,612.64	94,086.72	98,785.44
MONTHLY	5,052.84	5,305.56	5,570.76	5,850.00	6,143.28	6,450.60	6,773.52	7,112.04	7,467.72	7,840.56	8,232.12
BI-WEEKLY	2,332.08	2,448.72	2,571.12	2,700.00	2,835.36	2,977.20	3,126.24	3,282.48	3,446.64	3,618.72	3,799.44
HOURLY	32.39	34.01	35.71	37.50	39.38	41.35	43.42	45.59	47.87	50.26	52.77

**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

FIREFIGHTER/PARAMEDIC

	A	B	C	D	E	F	G	H	I
ANNUAL	81,494.92	85,573.80	89,845.60	94,337.88	99,050.64	104,011.44	109,220.28	114,677.16	120,409.64
MONTHLY	6,791.24	7,131.15	7,487.13	7,861.49	8,254.22	8,667.62	9,101.69	9,556.43	10,034.14
BI-WEEKLY (106 hrs)	3,134.42	3,291.30	3,455.60	3,628.38	3,809.64	4,000.44	4,200.78	4,410.66	4,631.14
HOURLY (2,756 hrs/yr)	29.57	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69
MONTHLY (56 hrs/wk. RATE) (53 regular + 3 sch'd OT)	7,367.86	7,736.63	8,122.83	8,528.98	8,955.05	9,403.55	9,874.48	10,367.83	10,886.09

HUMAN RESOURCES MANAGER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	97,531.20	102,417.12	107,546.40	112,919.04	118,572.48	124,506.72	130,740.48	137,273.76	144,144.00	151,351.20	158,914.08
MONTHLY	8,127.60	8,534.76	8,962.20	9,409.92	9,881.04	10,375.56	10,895.04	11,439.48	12,012.00	12,612.60	13,242.84
BI-WEEKLY	3,751.20	3,939.12	4,136.40	4,343.04	4,560.48	4,788.72	5,028.48	5,279.76	5,544.00	5,821.20	6,112.08
HOURLY	52.10	54.71	57.45	60.32	63.34	66.51	69.84	73.33	77.00	80.85	84.89

INTERN

HOURLY											16.50
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LICENSE CLERK

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	36,017.28	37,833.12	39,723.84	41,708.16	43,786.08	45,976.32	48,278.88	50,693.76	53,220.96	55,879.20	58,668.48
MONTHLY	3,001.44	3,152.76	3,310.32	3,475.68	3,648.84	3,831.36	4,023.24	4,224.48	4,435.08	4,656.60	4,889.04
BI-WEEKLY	1,385.28	1,455.12	1,527.84	1,604.16	1,684.08	1,768.32	1,856.88	1,949.76	2,046.96	2,149.20	2,256.48
HOURLY	19.24	20.21	21.22	22.28	23.39	24.56	25.79	27.08	28.43	29.85	31.34

MAINTENANCE SERVICE WORKER

	A	B	C	D	E	F	G
HOURLY	16.50	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	65,669.76	68,945.76	72,390.24	76,003.20	79,803.36	83,790.72	87,984.00	92,383.20	97,007.04	101,855.52	106,947.36
MONTHLY	5,472.48	5,745.48	6,032.52	6,333.60	6,650.28	6,982.56	7,332.00	7,698.60	8,083.92	8,487.96	8,912.28
BI-WEEKLY	2,525.76	2,651.76	2,784.24	2,923.20	3,069.36	3,222.72	3,384.00	3,553.20	3,731.04	3,917.52	4,113.36
HOURLY	35.08	36.83	38.67	40.60	42.63	44.76	47	49.35	51.82	54.41	57.13

MAYOR

MONTHLY											\$1,405.21
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OFFICE AIDE

	A	B	C	D	E	F	G
HOURLY	16.50	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	32,778.72	34,426.08	36,148.32	37,964.16	39,854.88	41,839.20	43,935.84	46,126.08	48,428.64	50,843.52	53,389.44
MONTHLY	2,731.56	2,868.84	3,012.36	3,163.68	3,321.24	3,486.60	3,661.32	3,843.84	4,035.72	4,236.96	4,449.12
BI-WEEKLY	1,260.72	1,324.08	1,390.32	1,460.16	1,532.88	1,609.20	1,689.84	1,774.08	1,862.64	1,955.52	2,053.44
HOURLY	17.51	18.39	19.31	20.28	21.29	22.35	23.47	24.64	25.87	27.16	28.52

OFFICE SPECIALIST II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	34,426.08	36,148.32	37,964.16	39,854.88	41,839.20	43,935.84	46,126.08	48,428.64	50,843.52	53,389.44	56,066.40
MONTHLY	2,868.84	3,012.36	3,163.68	3,321.24	3,486.60	3,661.32	3,843.84	4,035.72	4,236.96	4,449.12	4,672.20
BI-WEEKLY	1,324.08	1,390.32	1,460.16	1,532.88	1,609.20	1,689.84	1,774.08	1,862.64	1,955.52	2,053.44	2,156.40
HOURLY	18.39	19.31	20.28	21.29	22.35	23.47	24.64	25.87	27.16	28.52	29.95

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	97,531.20	102,417.12	107,546.40	112,919.04	118,572.48	124,506.72	130,740.48	137,273.76	144,144.00	151,351.20	158,914.08
MONTHLY	8,127.60	8,534.76	8,962.20	9,409.92	9,881.04	10,375.56	10,895.04	11,439.48	12,012.00	12,612.60	13,242.84
BI-WEEKLY	3,751.20	3,939.12	4,136.40	4,343.04	4,560.48	4,788.72	5,028.48	5,279.76	5,544.00	5,821.20	6,112.08
HOURLY	52.10	54.71	57.45	60.32	63.34	66.51	69.84	73.33	77	80.85	84.89

PUBLIC WORKS DIRECTOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	112,170.24	117,786.24	123,683.04	129,860.64	136,356.48	143,170.56	150,321.60	157,847.04	165,746.88	174,039.84	182,744.64
MONTHLY	9,347.52	9,815.52	10,306.92	10,821.72	11,363.04	11,930.88	12,526.80	13,153.92	13,812.24	14,503.32	15,228.72
BI-WEEKLY	4,314.24	4,530.24	4,757.04	4,994.64	5,244.48	5,506.56	5,781.60	6,071.04	6,374.88	6,693.84	7,028.64
HOURLY	59.92	62.92	66.07	69.37	72.84	76.48	80.30	84.32	88.54	92.97	97.62

PUBLIC WORKS SECRETARY

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	36,017.28	37,814.40	39,705.12	41,689.44	43,767.36	45,957.60	48,260.16	50,675.04	53,202.24	55,860.48	58,649.76
MONTHLY	3,001.44	3,151.20	3,308.76	3,474.12	3,647.28	3,829.80	4,021.68	4,222.92	4,433.52	4,655.04	4,887.48
BI-WEEKLY	1,385.28	1,454.40	1,527.12	1,603.44	1,683.36	1,767.60	1,856.16	1,949.04	2,046.24	2,148.48	2,255.76
HOURLY	19.24	20.20	21.21	22.27	23.38	24.55	25.78	27.07	28.42	29.84	31.33

**PUBLIC WORKS OPERATIONS &
ADMINISTRATION MANAGER**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	102,005.28	107,097.12	112,451.04	118,067.04	123,963.84	130,160.16	136,674.72	143,507.52	150,677.28	158,202.72	166,121.28
MONTHLY	8,500.44	8,924.76	9,370.92	9,838.92	10,330.32	10,846.68	11,389.56	11,958.96	12,556.44	13,183.56	13,843.44
BI-WEEKLY	3,923.28	4,119.12	4,325.04	4,541.04	4,767.84	5,006.16	5,256.72	5,519.52	5,795.28	6,084.72	6,389.28
HOURLY	54.49	57.21	60.07	63.07	66.22	69.53	73.01	76.66	80.49	84.51	88.74

**PUBLIC WORKS
SUPERINTENDENT**

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	84,146.40	88,358.40	92,776.32	97,418.88	102,286.08	107,396.64	112,769.28	118,404.00	124,319.52	130,534.56	137,067.84
MONTHLY	7,012.20	7,363.20	7,731.36	8,118.24	8,523.84	8,949.72	9,397.44	9,867.00	10,359.96	10,877.88	11,422.32
BI-WEEKLY	3,236.40	3,398.40	3,568.32	3,746.88	3,934.08	4,130.64	4,337.28	4,554.00	4,781.52	5,020.56	5,271.84
HOURLY	44.95	47.20	49.56	52.04	54.64	57.37	60.24	63.25	66.41	69.73	73.22

REVENUE COMPLIANCE OFFICER

	A	B	C	D	E	F	G
	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	61,158.24	64,209.60	67,429.44	70,799.04	74,337.12	78,062.40	81,974.88	86,074.56	90,380.16	94,891.68	99,627.84
MONTHLY	5,096.52	5,350.80	5,619.12	5,899.92	6,194.76	6,505.20	6,831.24	7,172.88	7,531.68	7,907.64	8,302.32
BI-WEEKLY	2,352.24	2,469.60	2,593.44	2,723.04	2,859.12	3,002.40	3,152.88	3,310.56	3,476.16	3,649.68	3,831.84
HOURLY	32.67	34.30	36.02	37.82	39.71	41.70	43.79	45.98	48.28	50.69	53.22

SR. MANAGEMENT ANALYST

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	78,043.68	81,937.44	86,037.12	90,342.72	94,854.24	99,590.40	104,569.92	109,792.80	115,277.76	121,043.52	127,090.08
MONTHLY	6,503.64	6,828.12	7,169.76	7,528.56	7,904.52	8,299.20	8,714.16	9,149.40	9,606.48	10,086.96	10,590.84
BI-WEEKLY	3,001.68	3,151.44	3,309.12	3,474.72	3,648.24	3,830.40	4,021.92	4,222.80	4,433.76	4,655.52	4,888.08
HOURLY	41.69	43.77	45.96	48.26	50.67	53.20	55.86	58.65	61.58	64.66	67.89

SENIOR PLANNER

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	81,263.52	85,325.76	89,593.92	94,068.00	98,766.72	103,708.80	108,894.24	114,341.76	120,051.36	126,060.48	132,369.12
MONTHLY	6,771.96	7,110.48	7,466.16	7,839.00	8,230.56	8,642.40	9,074.52	9,528.48	10,004.28	10,505.04	11,030.76
BI-WEEKLY	3,125.52	3,281.76	3,445.92	3,618.00	3,798.72	3,988.80	4,188.24	4,397.76	4,617.36	4,848.48	5,091.12
HOURLY	43.41	45.58	47.86	50.25	52.76	55.40	58.17	61.08	64.13	67.34	70.71

STREET SUPERVISOR

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	61,158.24	64,209.60	67,429.44	70,799.04	74,337.12	78,062.40	81,974.88	86,074.56	90,380.16	94,891.68	99,627.84
MONTHLY	5,096.52	5,350.80	5,619.12	5,899.92	6,194.76	6,505.20	6,831.24	7,172.88	7,531.68	7,907.64	8,302.32
BI-WEEKLY	2,352.24	2,469.60	2,593.44	2,723.04	2,859.12	3,002.40	3,152.88	3,310.56	3,476.16	3,649.68	3,831.84
HOURLY	32.67	34.30	36.02	37.82	39.71	41.70	43.79	45.98	48.28	50.69	53.22

STREET TECHNICIAN I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	37,926.72	39,817.44	41,801.76	43,898.40	46,088.64	48,391.20	50,806.08	53,352.00	56,028.96	58,836.96	61,776.00
MONTHLY	3,160.56	3,318.12	3,483.48	3,658.20	3,840.72	4,032.60	4,233.84	4,446.00	4,669.08	4,903.08	5,148.00
BI-WEEKLY	1,458.72	1,531.44	1,607.76	1,688.40	1,772.64	1,861.20	1,954.08	2,052.00	2,154.96	2,262.96	2,376.00
HOURLY	20.26	21.27	22.33	23.45	24.62	25.85	27.14	28.50	29.93	31.43	33.00

STREET TECHNICIAN II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	40,772.16	42,812.64	44,946.72	47,193.12	49,551.84	52,022.88	54,624.96	57,358.08	60,222.24	63,236.16	66,399.84
MONTHLY	3,397.68	3,567.72	3,745.56	3,932.76	4,129.32	4,335.24	4,552.08	4,779.84	5,018.52	5,269.68	5,533.32
BI-WEEKLY	1,568.16	1,646.64	1,728.72	1,815.12	1,905.84	2,000.88	2,100.96	2,206.08	2,316.24	2,432.16	2,553.84
HOURLY	21.78	22.87	24.01	25.21	26.47	27.79	29.18	30.64	32.17	33.78	35.47

TECHNICIAN I

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	37,926.72	39,817.44	41,801.76	43,898.40	46,088.64	48,391.20	50,806.08	53,352.00	56,028.96	58,836.96	61,776.00
MONTHLY	3,160.56	3,318.12	3,483.48	3,658.20	3,840.72	4,032.60	4,233.84	4,446.00	4,669.08	4,903.08	5,148.00
BI-WEEKLY	1,458.72	1,531.44	1,607.76	1,688.40	1,772.64	1,861.20	1,954.08	2,052.00	2,154.96	2,262.96	2,376.00
HOURLY	20.26	21.27	22.33	23.45	24.62	25.85	27.14	28.50	29.93	31.43	33.00

TECHNICIAN II

	A	B	C	D	E	F	G	H	I	J	K
ANNUAL	40,772.16	42,812.64	44,946.72	47,193.12	49,551.84	52,022.88	54,624.96	57,358.08	60,222.24	63,236.16	66,399.84
MONTHLY	3,397.68	3,567.72	3,745.56	3,932.76	4,129.32	4,335.24	4,552.08	4,779.84	5,018.52	5,269.68	5,533.32
BI-WEEKLY	1,568.16	1,646.64	1,728.72	1,815.12	1,905.84	2,000.88	2,100.96	2,206.08	2,316.24	2,432.16	2,553.84
HOURLY	21.78	22.87	24.01	25.21	26.47	27.79	29.18	30.64	32.17	33.78	35.47

FY2025-26 Classification Summary

Position	FY2023-24 Authorized	FY2024-25 Authorized	FY2025-26 Budget
Account Clerk	1.0	1.0	1.0
Accounting Analyst	2.0	2.0	2.0
Administrative Analyst	1.0	0.0	0.0
Administrative Assistant	1.0	0.0	0.0
Administrative Office Coordinator	1.0	1.0	1.0
Administrative Support Staff (Fire) ¹	0.0	2.0	2.0
Assistant City Manager	1.0	0.0	0.0
Assistant Planner	1.0	1.0	1.0
Associate Planner	1.0	0.0	0.0
Battalion Chief	0.0	1.0	1.0
Battalion Chief ¹	3.0	5.0	5.0
City Attorney ²	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0
City Engineer ²	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
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 ¹	3.0	1.0	1.0
Deputy Fire Marshal ¹	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 ¹	1.0	1.0	1.0
Fire Division Chief ¹	3.0	2.0	2.0
Fire Engineer	6.0	6.0	6.0
Fire Inspector	1.0	1.0	1.0
Fire Marshal ¹	1.0	1.0	1.0
Firefighter/Paramedic	6.0	6.0	6.0
Human Resources Manager	1.0	1.0	1.0
Intern	1.0	0.5	0.5
Law Enforcement ²	22.0	22.0	22.0

Position	FY2023-24 Authorized	FY2024-25 Authorized	FY2025-26 Budget
Maintenance Service Worker	1.5	0.0	0.0
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	0.0	1.0	1.0
Public Works Superintendent	1.0	0.0	0.0
Revenue Officer	0.5	0.0	0.0
Sanitation Crew Leader	0.0	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	2.0	2.0	2.0
Sr. Management Analyst (Fire) ¹	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	2.0	4.0	4.0
Street Technician II	3.0	2.0	2.0
Total Authorized Personnel	113.5	111.0	111.0
* Emotional Support Animal (ESA)		2.0	1.0
		113.0	112.0

¹ Position shared among Cities of La Mesa, El Cajon and Lemon Grove from Heartland Fire and Rescue.
Lemon Grove's share is approx. 14%

² Contracted

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

RESOLUTION NO. 2025 – 4118

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE,
CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL
YEAR 2025-26**

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 2025-26 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
1.0644	1.0093	1.0743

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lemon Grove, California, hereby establishes the Fiscal Year 2025-26 Appropriations Limit at \$72,006,929.

PASSED AND ADOPTED on July 1, 2025, the City Council of the City of Lemon Grove, California, adopted Resolution No. 2025 – 4118, passed by the following vote:

AYES: Altamirano, Farai, Heredia, Mendoza, Snow

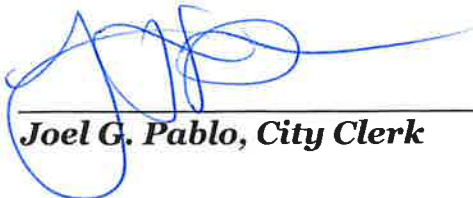
NOES: None

ABSENT: None

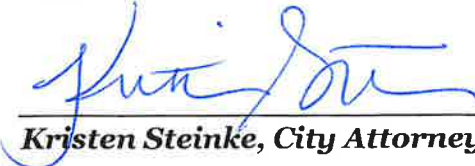
ABSTAIN: None


Alysson Snow, Mayor

Attest:


Joel G. Pablo, City Clerk

Approved as to Form:


Kristen Steinke, City Attorney

RESOLUTION NO. 2025 - 4116

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMON GROVE, CALIFORNIA, APPROVING THE CITY OF LEMON GROVE BUDGET FOR FISCAL YEAR 2025-26 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 2025-26 was prepared by City staff and reviewed by the City Manager; and

WHEREAS, the City of Lemon Grove budget for Fiscal Year 2025-26 was reviewed by the City Council at the special meetings held on June 10, 2025 and regular meeting on July 1, 2025; and

WHEREAS, the City Council finds it in the public interest to approve the Fiscal Year 2025-26 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 2025-26 (Attachment A); and
2. Authorizes expenditures thereto.

PASSED AND ADOPTED on July 1, 2025, the City Council of the City of Lemon Grove, California, adopted Resolution No. 2025-4116, passed by the following vote:

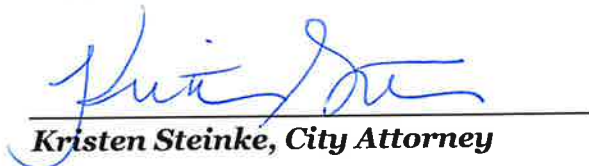
AYES: Altamirano, Faici, Heredia, Mendoza, Snow
NOES: none
ABSENT: none
ABSTAIN: none


Alysson Snow, Mayor

Attest:


Joel G. Pablo, City Clerk

Approved as to Form:


Kristen Steinke, City Attorney

RESOLUTION NO. 2025 – 187

A RESOLUTION OF THE LEMON GROVE ROADWAY LIGHTING DISTRICT BOARD APPROVING THE LEMON GROVE ROADWAY LIGHTING DISTRICT BUDGET FOR FISCAL YEAR 2025-26 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 2025-26 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 2025-26 (Contained in Attachment A); and
2. Authorizes expenditures thereto.

PASSED AND ADOPTED on July 1, 2025, the Lemon Grove Roadway Lighting District Board in Lemon Grove, California, adopted Resolution No. 2025 – 187, passed by the following vote:

AYES: Altamirano, Faia, Heredia, Mendoza, Snow

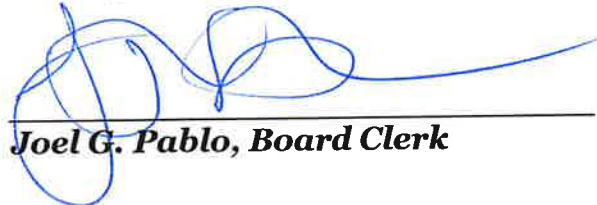
NOES: None

ABSENT: None

ABSTAIN: None


Alysson Snow, Board Chair

Attest:


Joel G. Pablo, Board Clerk

Approved as to Form:


Kristen Steinke, District Counsel

RESOLUTION NO. 2025 – 05

**A RESOLUTION OF THE LEMON GROVE SANITATION DISTRICT BOARD
APPROVING THE LEMON GROVE SANITATION DISTRICT BUDGET FOR
FISCAL YEAR 2025-26 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 2025-26 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 2025-26 (Contained in Attachment A); and
2. Authorizes expenses thereto.

PASSED AND ADOPTED on July 1, 2025, by the Lemon Grove Sanitation District Board of Directors in the City of Lemon Grove, California, adopted Resolution No. 2025 – 05, passed by the following vote:

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

NOES: ***None***

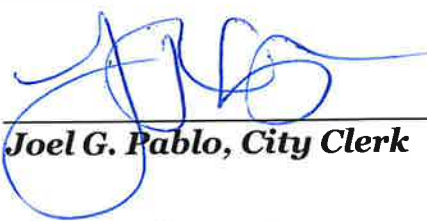
ABSENT: ***None***

ABSTAIN: ***None***



Alysson Snow, Mayor

Attest:



Joel G. Pablo, City Clerk

Approved as to Form:



Kristen Steinke, City Attorney

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 Risk Management Fund is such a fund; 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, dental, vision, 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.