



City of  
**South Gate**<sup>®</sup>



**2026-27**

**PROPOSED  
BUDGET**

CITY OF SOUTH GATE, CALIFORNIA

This page intentionally left blank



City of  
**South  
Gate**

**ROB HOUSTON**  
CITY MANAGER

## Office of the City Manager

8650 California Avenue, South Gate, CA 90280

P: (323) 563-9503 F: (323) 569-2678

[www.cityofsouthgate.org](http://www.cityofsouthgate.org)

May 26, 2026

Honorable Mayor and City Council:

It is my honor to present the City of South Gate's Proposed Budget for Fiscal Year (FY) 2026-27. This budget is the City's financial plan and operating blueprint for the year ahead. It was prepared with two linked objectives: protecting the core municipal services residents depend on and moving the City toward long-term fiscal resilience in a difficult fiscal environment.

The FY 2026-27 Proposed Budget totals \$228.3 million in appropriations across all funds, departments, and affiliated entities, including the South Gate Housing Authority and the Successor Agency to the Community Development Commission. The General Fund, which supports core services such as police, parks, public works, community development, and administrative operations, includes \$72.2 million in expenditures against \$68.2 million in projected revenues.

This budget is technically balanced, but it is not structurally balanced. Recurring expenditures continue to exceed recurring revenues. The remaining gap is closed through the one-time use of \$2.25 million from the Budget Stabilization Reserve and a modest drawdown of unassigned General Fund balance. These tools are appropriate to manage a transition year, but they are not permanent solutions. To put it simply, the City needs to bring in substantial new revenue or make permanent cuts to City services to reduce the level of response the Community has enjoyed in the past.

Over the last two budget cycles, the City has taken substantial corrective action. Departments identified approximately \$2.0 million in General Fund reductions in FY 2025-26 and an additional \$7.3 million in FY 2026-27. These reductions, taken together, close most of the \$11.3 million planning gap originally identified for FY 2026-27 and described to the City Council during the budget study sessions. The remaining gap is closed through the one-time use of reserves.

For several years, the City relied on more than \$18 million in one-time American Rescue Plan Act (ARPA) funds to offset ongoing operating costs. Those federal funds helped maintain services during and after the pandemic, but they were temporary. With ARPA now largely expended, the City must rely on recurring local revenues, ongoing

## FY 2026-27 PROPOSED BUDGET CITY MANAGER BUDGET MESSAGE

expenditure controls, or both to support ongoing services. Restoring structural balance remains the City's central fiscal task over the next 24 months.

### **Budget Conditions and Fiscal Pressures**

The FY 2024-25 Annual Comprehensive Financial Report (ACFR) provides important context. The City ended the year with positive fund balances and an increase in overall net position, which shows continued fiscal discipline and the City's ability to meet its financial obligations. At the same time, the ACFR makes clear that strong year-end financial statements do not, by themselves, mean the operating budget is structurally balanced. The structural issue is not whether the City can pay its bills today. The issue is whether recurring revenues are sufficient to support recurring services over time.

The City's operating pressure is driven by a combination of expired one-time funding, revenue softness, inflation, and mandated or market-driven cost growth. The most significant cost pressures since FY 2019-20 are:

- CalPERS Unfunded Accrued Liability (UAL) payments grew from approximately \$6.0 million in FY 2019-20 to \$11.1 million in FY 2026-27, an increase of about 85 percent.
- Health and ancillary benefit costs increased from approximately \$5.0 million to \$7.1 million over the same period.
- Workers' compensation and general liability premiums, excluding self-insured claims, now exceed \$5.8 million, nearly tripling in six years due to broader public agency insurance market conditions.
- The General Fund continues to subsidize the Street Lighting and Landscaping District by approximately \$1.07 million because current assessment revenues do not cover ongoing service costs.
- Inflation continues to affect labor, materials, utilities, technology, vehicles, maintenance, and contracted services.

In total, these factors have added roughly \$11.5 million in annual recurring cost pressure since FY 2019-20, including the ongoing Street Lighting and Landscaping subsidy. For FY 2026-27 alone, the City is absorbing approximately \$4.1 million in new or incremental pressure, including lower revenue projections of about \$2.7 million, \$0.6 million in additional UAL costs, \$0.5 million in insurance growth, and \$0.3 million in election costs.

The \$7.3 million in proposed reductions for FY 2026-27, in addition to the \$2.0 million reduced in FY 2025-26, are spread across every department and include both operational efficiencies and service-level reductions. The Citywide impact includes a net reduction of 32 full time authorized positions through targeted position eliminations. This includes 13 positions in the Police Department alone, as well as reductions in training, equipment, and contracted services. These measures will affect service delivery: residents should expect longer wait times at public counters, slower departmental response and processing times, reduced capacity in homelessness and public health response, and diminished financial flexibility to respond to unforeseen events.

FY 2026-27 PROPOSED BUDGET  
CITY MANAGER BUDGET MESSAGE

**General Fund Overview**

The General Fund is the City's largest and most flexible fund. It supports Police, Parks and Recreation, Public Works, Community Development, Engineering, Code Enforcement, Facilities, and core administrative functions. Major General Fund department appropriations for FY 2026-27 include:

- Police: \$41.9 million
- Parks and Recreation: \$10.7 million
- Public Works (General Fund portion): \$6.2 million
- Community Development (General Fund portion): \$5.6 million

General Fund revenues were originally projected at \$70.9 million, but updated estimates now total \$68.2 million. This is approximately \$2.7 million below earlier planning assumptions and about 1% below the FY 2025-26 year-end projection of \$68.9 million. The primary drivers are softness in State Sales Tax, the local 1 percent transactions and use tax (Measure P), and user fee revenues. Revenue projections are based on trend analysis, professional judgment, and estimates from outside agencies and consultants, including HdL Companies for sales and property tax.

The Proposed Budget includes the use of \$2.25 million from the Budget Stabilization Reserve and \$2.83 million in General Fund transfers out. After all budgeted activities, the City projects:

- Year-end unassigned General Fund balance of \$3.0 million.
- Budget Stabilization Reserve reduced from \$3.77 million to \$1.52 million.
- Emergency Reserve maintained at \$13.0 million (consistent with adopted reserve policy).
- PERS/OPEB Reserve maintained at \$1.73 million.

Transfers between funds are a routine and necessary budgeting tool. They direct restricted or prior-year resources to eligible uses in the budget year. At the same time, restricted funds cannot be used to solve unrestricted General Fund operating deficits unless the expense is legally eligible for that funding source. This is why the City may have significant activity in capital, grant, enterprise, or special revenue funds while still facing pressure in the General Fund.

**Capital Improvement Program (CIP)**

The FY 2026-27 Capital Improvement Program includes \$19.7 million in new appropriations across 32 active projects. Most CIP funding comes from restricted special revenues, state and federal grants, and enterprise funds. These funds are important for infrastructure, but they are generally not available to support General Fund operating services.

The CIP advances several critical priorities, including:

- Street rehabilitation and complete-streets improvements funded by sources such as SB 1, Measure R, Measure M, Proposition A, Proposition C, and Gas Tax.

## FY 2026-27 PROPOSED BUDGET CITY MANAGER BUDGET MESSAGE

- Water system improvements, including AMR meter replacement, PFAS treatment, and water main replacement, with \$15.5 million in proposed Water Fund appropriations.
- Facility upgrades, including ADA compliance, HVAC, City Hall reroofing, and SGPD emergency operations improvements.
- Sanitary sewer modeling and rehabilitation.
- Pedestrian and traffic safety improvements.

The direct General Fund contribution to the CIP is limited to \$378,000. This approach allows the City to continue infrastructure investment while protecting scarce discretionary operating dollars for core services.

### **Master Fee Schedule and Cost Recovery**

The Proposed Master Fee Schedule includes cost-recovery updates across departments, including many fee adjustments of approximately 7 percent, and selected actual-cost recovery provisions for outside consultant or staff costs that vary by project. This is an important fiscal management step because fees should be reviewed regularly and, where legally allowed, aligned with the cost of providing the service.

Fee updates alone will not close the structural General Fund gap. Many municipal services are not fee-supported, and fee revenue must comply with legal cost-recovery limits. Still, the proposed schedule helps reduce unnecessary General Fund subsidies for services that benefit specific users, improve fairness among taxpayers and fee payers, and support a broader cost-recovery study in the near future.

### **Service-Level Impacts**

The reductions proposed for FY 2026-27 affect every department. The impacts are most visible in Police, Parks and Recreation, Public Works, Community Development, Administrative Services, and Human Resources because these departments provide most of the City's direct public-facing and operational support services.

Examples of service impacts include reduced sworn and civilian public safety capacity, elimination or reduction of several Police support programs, fewer records staff hours, longer investigations, elimination of the crossing guard program at the close of FY 2025-26, with the City coordinating with the Los Angeles Unified School District and local schools on transition options, the closure of our community pool and sports fields for the winter months, reduced administrative and finance processing capacity, less specialized risk management oversight, longer maintenance cycles, and reduced capacity to support capital project delivery and public counter activity. These impacts are real, and they reflect the service trade-off required when recurring revenues are insufficient to support existing service levels.

### **Fiscal Outlook and Structural Imbalance**

The FY 2026-27 Proposed Budget reduces the structural deficit, but it does not eliminate it. Corrective action will still be needed in the next budget cycle. The City's options remain the same: sustainable new revenue, further ongoing expenditure reductions, or a combination of both.

Absent additional corrective measures, the City projects a recurring General Fund shortfall in the range of \$4 million to \$5 million in FY 2027-28 before any revenue modernization or program restoration is considered. Two factors will shape that forecast:

- The City's 2005 Police Pension Obligation Bond is scheduled to be paid off in FY 2027-28, eliminating approximately \$2.0 million in annual debt service.
- Continued growth in CalPERS UAL payments, insurance premiums, labor, maintenance, and other operating costs will offset a substantial portion of that relief unless paired with revenue or expenditure action.

The principal recurring drivers of cost growth remain:

- Growing CalPERS UAL amortization obligations
- Health and liability insurance premium growth
- Increasing excess liability coverage costs
- Continuing General Fund subsidy to the Street Lighting & Landscaping District
- Deferred maintenance and unfunded capital requirements across the City's aging infrastructure and assets

The core fiscal issue is alignment. The City must align recurring revenues with recurring obligations while preserving reserves, protecting essential services, and continuing to invest in infrastructure. Structural balance is achievable, but it will require sustained discipline and clear policy direction.

### **Strategic Initiatives Underway**

To address the structural imbalance and the service-level pressures it creates, the City is advancing several initiatives:

- Master Fee Schedule and Cost Allocation Study: Update fees and cost allocation methods so legally recoverable services are charged appropriately and transparently.
- Revenue Modernization: Prepare a potential November 2026 Utility Users Tax (UUT) measure on the ballot for voter consideration.
- Economic Development: Focus on attracting tax-generating businesses, supporting existing local businesses, and revitalizing underutilized commercial corridors.
- Internal Controls and Administrative Modernization: Continue strengthening procurement, contract governance, banking, investment management, technology systems, and financial reporting practices.

FY 2026-27 PROPOSED BUDGET  
CITY MANAGER BUDGET MESSAGE

Together, these initiatives provide the framework for restoring structural balance and rebuilding fiscal capacity over the next several years.

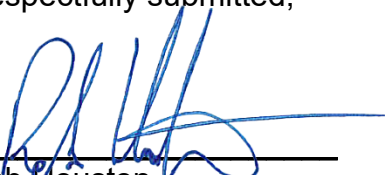
**Acknowledgments**

This budget reflects the work of every City department during a challenging fiscal period. I want to thank the Administrative Services Department for its disciplined analysis, technical work, and stewardship under significant time pressure. I also want to thank each department director and their teams for the difficult work of identifying reductions while continuing to serve the community.

I also thank our employees citywide. The fiscal conditions described in this message are not abstract. They affect staffing, workload, morale, and service delivery. Our employees continue to provide high-quality service to residents, businesses, and visitors despite those pressures.


Finally, I extend my gratitude to the Mayor and City Council for your engagement, policy direction, and commitment to the South Gate community. The decisions ahead are difficult, but the City is taking them on directly, transparently, and with a focus on long-term sustainability.

Respectfully submitted,



---

Rob Houston  
City Manager



---

Luis Frausto  
Director of Administrative Services



# **CITY OF SOUTH GATE, CALIFORNIA**

## **PROPOSED MUNICIPAL BUDGET FISCAL YEAR 2026-2027**

**Joshua Barron, Mayor**

Al Rios, Vice Mayor

Maria del Pilar Avalos, Council Member

Maria Davila, Council Member

Gil Hurtado, Council Member

Yodit Glaze, City Clerk

Jose De La Paz, City Treasurer

Rob Houston, City Manager

Raul F. Salinas, City Attorney

Arturo Cervantes, Assistant City Manager/Director of Public Works

Luis Frausto, Director of Administrative Services

Tina De La Rosa, Acting Director of Parks & Recreation

Manuel Arana, Chief of Police

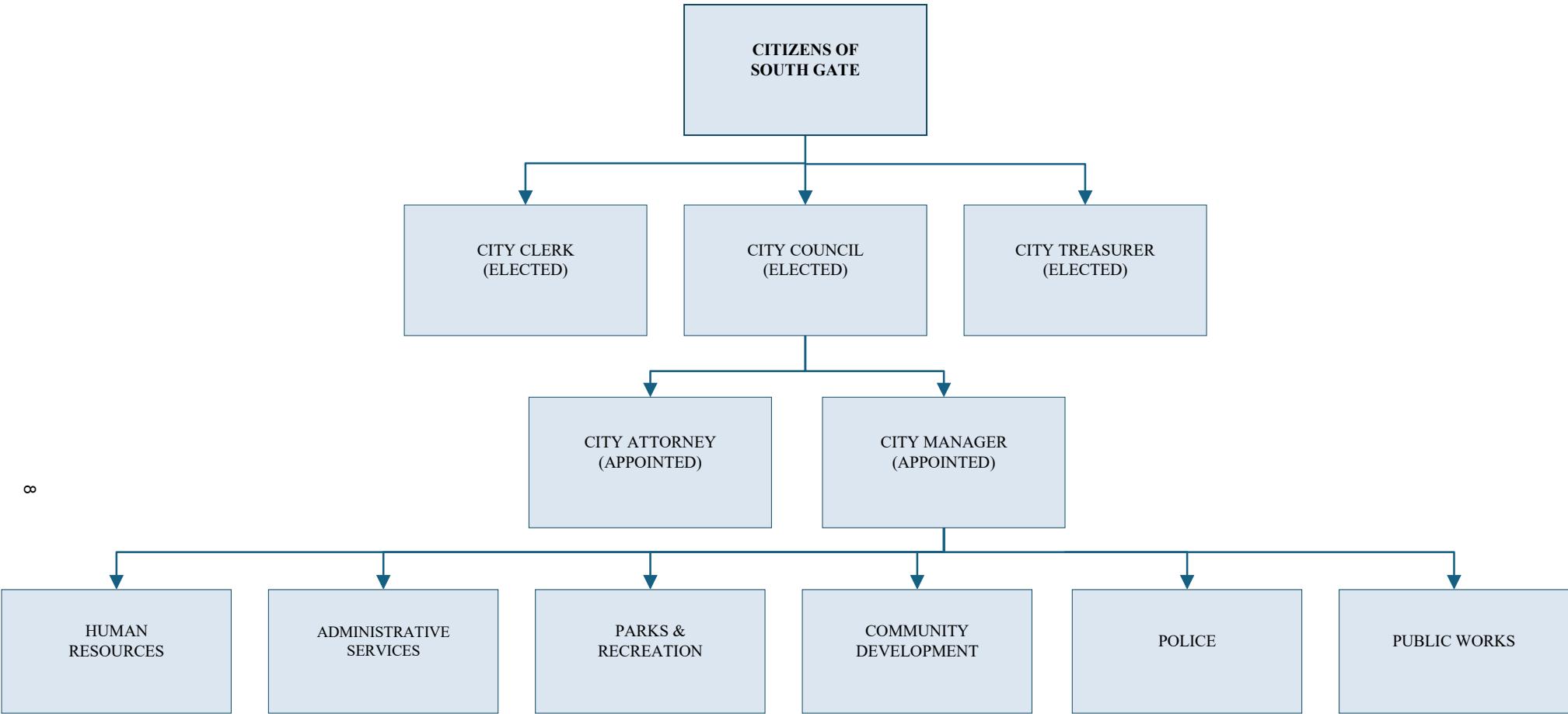
Gabriel Perez, Director of Community Development

Jon F. Hamilton, Director of Human Resources

# CITY OF SOUTH GATE

---

---





## **PROFILE OF THE CITY OF SOUTH GATE**

Located near the heart of the Los Angeles Metropolitan Area, South Gate is a busy, urban community consisting of residential, commercial and industrial development spread over 7.41 square miles. It is currently ranked the 77<sup>th</sup> largest city in California with a population of 97,003. Strategically located along the 710 freeway, the City is approximately 20 miles north of the Ports of Long Beach and Los Angeles, 12 miles south of downtown Los Angeles, and 12 miles east of Los Angeles International Airport, making it a main thoroughfare for the transportation of goods to other areas of the State and nation.

Two hundred years ago, the scenery was very different. In 1810, Don Antonio Maria Lugo received a large land grant from the King of Spain and proceeded to build the San Antonio Ranch. The area upon which the City now lies was the south gate of the ranch, thus establishing the name. The Tweedy family from Illinois purchased two thousand acres of this land in 1852 and later began to commercialize the area. By 1918, 125 houses had been built and 52 students were enrolled in the first school. Today, Tweedy Boulevard runs through the center of the City and houses the community's central business district, known as the "Tweedy Mile."

On January 20, 1923, the City of South Gate incorporated with 2,500 residents under the general laws of the State of California. The Firestone Tire factory was one of the first major businesses to come to South Gate, followed later by the General Motors plant. In the post World War II era of the late 1940's and early 1950's, the Los Angeles area seemed to develop overnight with the success of the aerospace industry. The local economy thrived as large steel, rubber and other plants employed many South Gate residents.

During the 1970's, the economy fell into a recession. The aerospace industry began to scale back, major industries in the region began moving out of California, and unemployment soared. South Gate eventually lost some of its largest sales tax producers, including the Firestone and General Motors plants. In 1978, the voters passed Proposition 13 which reduced the amount of property tax revenue remitted to the City. South Gate fell into a long-term financial slump.

The City has been in a state of revitalization for the past 10 years, with many new development projects completed or nearly completed; the biggest being Azalea Shopping Center, which is anchored by a Wal-Mart and has many nice retail shops and food venues. Although the challenges of the pandemic are behind us, the City is looking to the future for the opportunities for continued economic growth. The civic leaders, residents and business owners of South Gate are committed to promoting and maintaining a safe and prosperous community in which to live and work.



## **VISION STATEMENT**

*“We envision a thriving, safe, and inclusive community where everyone has the opportunity to access exceptional services, education, and support to be resilient and live full, vibrant lives.”*

## **MISSION STATEMENT**

*“The City of South Gate is dedicated to promoting positive change and constructive growth in an atmosphere of friendship and sensitivity to the needs of the community. We recognize that the role of government is to match public resources to community needs, both responsively and effectively. Our “All American City” is committed to creating an environment that enhances the quality of life for all of its citizens and employees.”*

## **CITY COUNCIL GOALS**

- Improve communications and civic engagement
- Continue refining the five-year budget forecast, adopting a responsible budget and funding reserves
- Encourage economic development and workforce development
- Continue creating and protecting strong and sustainable neighborhoods
- Continue infrastructure improvements
- Maintain community-based police services



## Service Philosophy

*The employees of the City of South Gate take pride in creating an inviting and friendly hometown approach for all residents and businesses in our community.*

*We do this consistently by:*

- Providing dedicated and professional services,
- Treating each person with dignity, respect, and courtesy,
- Emphasizing a personalized and knowledgeable response to your concerns.

Written by employees of the City of South Gate

**This page intentionally left blank**

# FINANCIAL AND BUDGETARY POLICIES

*Adopted with the FY 2026-27 Budget*

## **1. Purpose and Scope**

These Financial and Budgetary Policies establish the framework the City of South Gate uses to plan, manage, monitor, and report on its finances. They guide elected officials, staff, and the public on how the City develops budgets, manages reserves, handles transfers between funds, accounts for revenues and expenditures, and reports financial information.

The policies are intended to be prudent, practical, and enforceable. They reflect the recommended practices of the Government Finance Officers Association (GFOA), the California Society of Municipal Finance Officers (CSMFO) budget award criteria and recommended practices, and applicable provisions of California state law and the City of South Gate Municipal Code. The City Council reviews and adopts these policies each year as part of the budget process.

## **2. Transparency and Public Access to Financial Information**

The City makes financial information accessible to the public in clear and understandable language. The Administrative Services Department posts the adopted budget, mid-year budget report, Annual Comprehensive Financial Report (ACFR), Statement of Investment Policy, and these Financial and Budgetary Policies to the City website. The City complies with the California Public Records Act for all financial records requests.

Public engagement is encouraged through the annual budget process, posted City Council agendas, and other channels established by the City Council.

## **3. Budgetary Policies**

### **3.1 Budget Basis**

The City's budget is prepared on a budgetary basis. Governmental funds are generally budgeted using the modified accrual basis of accounting. Enterprise and internal service funds are generally budgeted using the accrual basis or a budgetary basis that separately identifies operating expenses, capital outlay, debt service, depreciation or replacement funding, and working capital needs. Material differences between the budgetary basis and the basis used for financial reporting under generally accepted accounting principles (GAAP) shall be disclosed in the annual budget document and the ACFR.

### **3.2 Budget Adoption and Appropriations Control**

The City Council adopts the City's annual budget by resolution following at least one duly noticed public hearing, in compliance with the Ralph M. Brown Act. The legal level of budgetary control is the fund level. No expenditure may be incurred or encumbered in excess of the total appropriation for any fund without prior City Council action.

The City Council may amend appropriations at any time by a majority vote. Any amendment that changes the total appropriation of a fund, transfers appropriations between funds, or

appropriates new revenue must be submitted to the City Council by the City Manager and accompanied by a fiscal impact analysis.

### **3.3 Structurally Balanced Budget**

Consistent with the GFOA Best Practice *Achieving a Structurally Balanced Budget*, the City's goal is to adopt operating budgets in which recurring revenues are equal to or greater than recurring expenditures. This standard applies to the General Fund, the City's enterprise funds, internal service funds, and the operating component of any restricted special revenue fund used to support ongoing operations and maintenance.

The structural balance standard is not intended to apply on an annual operating basis to restricted special revenue, transportation, or capital funds whose purpose is to accumulate and spend resources over multiple years for capital, infrastructure, or grant-funded purposes (for example, Gas Tax, SB 1, Measure R, Measure M, Propositions A and C, asset forfeiture funds, and capital project funds). Those funds are managed under their respective legal restrictions and the multi-year Capital Improvement Program.

For purposes of this policy:

- Recurring revenues are revenues that can reasonably be expected to continue from year to year, such as property tax, sales tax, utility users tax, franchise fees, regular state subventions, and ongoing service charges.
- Non-recurring revenues are one-time sources, including but not limited to one-time grants, settlements, asset sales, prior-year fund balance, and reimbursements that are not expected to repeat.
- Recurring expenditures are ongoing costs such as salaries and benefits, supplies, contracted services that recur each year, debt service, and routine maintenance.
- Non-recurring expenditures are one-time costs such as capital outlay, capital projects, one-time studies, equipment replacement, and one-time payments toward unfunded liabilities.

Non-recurring revenues and fund balance shall be used only for non-recurring expenditures. If an adopted or proposed budget is not structurally balanced in a fund subject to this standard, staff shall clearly identify the fund and the amount of the imbalance in the budget transmittal and present the City Council with a written plan to restore structural balance over a defined period not to exceed three fiscal years.

### **3.4 General Fund Budgeting Margin**

The City will budget recurring revenues at a level that exceeds recurring expenditures by approximately one to one and one-half percent (1% to 1.5%) each year. This margin serves as a planned operating cushion to absorb modest revenue shortfalls and unanticipated expenditures during the fiscal year.

This margin is a planned operating surplus and does not constitute a separate appropriation. The City Manager may manage departmental expenditures within existing appropriations consistent

with the legal level of budgetary control established in Section 3.2. Any new appropriation, increase in total fund appropriations, or use of unassigned fund balance requires City Council approval.

### **3.5 Long-Range Financial Planning**

The City maintains a long-term financial perspective through:

- An annual operating budget covering the upcoming fiscal year.
- A rolling five-year financial forecast, updated annually and presented with the proposed budget.
- A rolling five-year Capital Improvement Program (CIP) updated annually.
- Periodic long-term forecasts for enterprise and internal service funds aligned with rate-setting cycles.

### **3.6 Budget Monitoring and Reporting**

The Administrative Services Department monitors revenues and expenditures continuously throughout the fiscal year and prepares the following reports for the City Council:

- Mid-Year Budget Review presented to the City Council no later than the second Council meeting in February, including recommended budget adjustments.
- Year-End Budget Status Report presented to the City Council no later than the first Council meeting in June, including recommended budget adjustments to close the fiscal year.
- Quarterly or Periodic Budget Status Updates as requested by the City Manager or City Council, including significant variances, year-end projections, and the status of material transfers.

### **3.7 Year-End Encumbrances and Continuing Appropriations**

At fiscal year-end, all unencumbered budget appropriations lapse, except for amounts requested as continuing appropriations or carryovers. Requests for carryover of capital project appropriations and operating purchase orders shall be submitted by departments to Administrative Services no later than September 30 following the close of the fiscal year. The City Manager is authorized to approve the carryover of outstanding encumbrances. Carryover of unencumbered capital project appropriations requires City Council approval through a budget adjustment.

## **4. Interfund and Budget Transfers**

### **4.1 Transfers Defined**

**Two types of budget movements are addressed by this policy:**

- Intrafund transfers (within a single fund) are reallocations of appropriations between departments, divisions, or accounts within the same fund. Intrafund transfers do not change the total appropriation of the fund.

- Interfund transfers (between funds) move resources between funds. Interfund transfers require budgetary authorization for the transfer out of the source fund and may require separate appropriation authority for the related expenditure in the receiving fund. The source of the funds may impose additional legal restrictions on the transfer.

#### **4.2 Authority for Intrafund Transfers**

The City Manager, or designee, is authorized to approve intrafund transfers of appropriations within the same fund. The Administrative Services Department shall maintain documentation of all such transfers and report material intrafund transfers in the next regular budget update to the City Council.

Notwithstanding the above, the following intrafund transfers require City Council approval:

- Transfers that increase total appropriations for any individual capital project by more than ten percent (10%) or \$100,000, whichever is less, with administrative transfer authority for any single project capped at \$250,000 in aggregate per fiscal year. Increases above either threshold require City Council action.
- Transfers that establish a new capital project not previously included in the adopted CIP.
- Transfers from a non-personnel account into a personnel (salary and benefit) account that would result in a change to authorized position counts.

#### **4.3 Authority for Interfund Transfers**

All interfund transfers shall be authorized by the City Council through the adopted budget, a subsequent budget amendment, or a separate resolution. Interfund transfers shall be:

- Consistent with all legal restrictions on the source funds, including state law, bond covenants, grant agreements, Proposition 218, and applicable federal restrictions.
- Supported by a written justification identifying the legal authority, the public purpose served, and the impact on both the source and receiving fund.
- Recorded and reported in the ACFR in accordance with GASB Statement No. 34 and related pronouncements.

#### **4.4 Capital Improvement Program (CIP) Transfers**

CIP transfers are governed by the following standards:

- Within a single project: The City Manager, or designee, is authorized to transfer appropriations between expenditure categories of the same capital project (for example, between construction and contingency) provided the total project appropriation is not changed.
- Between projects within the same fund: The City Manager may approve transfers up to the threshold in Section 4.2. Transfers exceeding that threshold require City Council approval.
- Between projects in different funds: Always require City Council approval and must comply with the restrictions on the source fund.

- Project contingencies: Each capital project budget should include a reasonable contingency. Use of contingency funds within the approved project budget is administrative; increases to a project's total appropriation require Council approval consistent with Section 4.2.

The City Manager shall establish, by Administrative Regulation, the procedural requirements for documenting, processing, and reporting CIP transfers.

#### **4.5 Capital Project Closeout**

Upon substantial completion of a capital project, the project manager shall notify Administrative Services. Remaining appropriations shall be closed or reallocated through the next regular budget update or amendment. Restricted or grant-funded balances shall be returned to the original funding source or reprogrammed only for eligible purposes consistent with the source restriction. General Fund or other unrestricted balances return to fund balance and may be reappropriated through a subsequent Council action.

#### **4.6 Reimbursement Transfers and Cost Allocation**

Routine reimbursement transfers (for example, allocations of central administrative costs to enterprise and special revenue funds, internal service fund charges, and interfund cost reimbursements) are budgeted annually and incorporated into the adopted budget through the City's cost allocation plan. The cost allocation methodology shall be reviewed at least every three years and updated as needed.

### **5. Fund Balance and Reserve Policies**

#### **5.1 Purpose**

This section establishes minimum reserve levels and the rules governing their use and replenishment. The policy is intended to ensure that the City has the financial resources to manage revenue volatility, respond to emergencies, and protect service delivery during economic downturns. It complies with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and reflects the GFOA Best Practice on *Fund Balance Guidelines for the General Fund*.

#### **5.2 Fund Balance Categories**

Consistent with GASB Statement No. 54, governmental fund balance is classified in five categories listed in descending order of constraint:

- Nonspendable — amounts not in spendable form, such as inventory or prepaid items.
- Restricted — amounts constrained by external parties (such as creditors, grantors, or state law) or by constitutional provisions.
- Committed — amounts constrained by formal action of the City Council (the City's highest level of decision-making authority) that can only be changed by the same formal action.
- Assigned — amounts intended for specific purposes, established by the City Council or by the Director of Administrative Services acting under authority delegated by this policy.
- Unassigned — residual fund balance available for any lawful purpose in the General Fund.

The City Council, by adopting these policies, delegates authority to the Director of Administrative Services to assign fund balance for financial reporting purposes.

### **5.3 General Fund Reserve Composition**

For purposes of this policy, the General Fund reserve includes the Council-committed Emergency and Economic Uncertainty Reserve (Section 5.4) and unassigned fund balance. It excludes amounts assigned for encumbrances, carryovers, continuing appropriations, or other specific uses identified by the City Council or the Director of Administrative Services.

### **5.4 General Fund Reserve Levels**

The City establishes the following standards for the General Fund reserve, measured as a percentage of regular General Fund operating expenditures (excluding non-recurring expenditures and reimbursable grant expenditures):

- Minimum: 17% (approximately two months of operating expenditures). This is the GFOA-recommended minimum floor.
- Target: 25%, which provides additional margin given the City's revenue volatility, exposure to sales tax fluctuations, and potential exposure to state actions affecting local revenues.

Of the target reserve, the City Council intends to maintain at least 17% as the Committed Reserve for Emergency and Economic Uncertainty, with any balance above that maintained as unassigned fund balance unless otherwise directed by the City Council.

### **5.5 Committed Reserve – Emergency and Economic Uncertainty**

The Committed Reserve for Emergency and Economic Uncertainty is established at a target balance equal to 17% of regular General Fund operating expenditures. The reserve may be used by City Council action for:

- Declared local, state, or federal emergencies or disasters affecting the City.
- Revenue shortfalls greater than three percent of General Fund recurring revenues compared to the adopted budget.
- Unanticipated, non-recurring expenditures that cannot reasonably be absorbed within the adopted budget.
- Cash flow requirements during periods of delayed revenue receipt.

### **5.6 Use and Replenishment of Reserves**

If the General Fund reserve, as defined in Section 5.3, falls below the 17% minimum, the City Manager shall present to the City Council, no later than the next regular budget cycle, a written plan to restore the reserve to at least the minimum level within three fiscal years, consistent with the GFOA Best Practice on fund balance replenishment. The plan shall identify specific revenue increases, expenditure reductions, or use of non-recurring revenues that will be used to replenish the reserve.

## **5.7 Use of Year-End Surplus**

When the General Fund reserve exceeds the 25% target at fiscal year-end, the City Manager will present recommendations to the City Council for the use of the surplus. The City Council may direct surplus funds to one or more of the following purposes, consistent with sound financial management:

- Replenishment of any reserve below its target level.
- Pay-down of unfunded pension or OPEB liabilities (CalPERS / OPEB Rate Stabilization).
- Transfer to the Capital Projects Fund for one-time capital needs.
- Reduction of outstanding debt.
- Other one-time non-recurring uses determined by the City Council.

Year-end surplus identified above the 25% target shall be appropriated only for one-time purposes and shall not be used to establish or expand recurring expenditure programs. This provision does not restrict the use of unassigned fund balance to address adopted budget variances within the legal level of budgetary control established in Section 3.2.

## **5.8 Water Fund Reserve**

The Water Fund shall maintain a Working Capital and Catastrophic Reserve equal to at least 90 days (approximately 25%) of annual Water Fund operating expenses, with a target of 180 days (50%) of operating expenses. For purposes of this calculation, operating expenses exclude depreciation, debt-funded capital outlay, and one-time capital project costs unless the City Council expressly determines otherwise. This standard is consistent with the GFOA Best Practice on *Working Capital Targets for Enterprise Funds*. Use of this reserve requires City Council action.

After meeting the operating reserve, the available Water Fund balance shall be used for water system capital improvements consistent with the adopted Water Master Plan and the CIP.

## **5.9 Internal Service Funds**

Each internal service fund shall maintain rates sufficient to recover all operating costs, fund replacement of capital assets where applicable, and maintain adequate working capital. Self-insurance internal service funds (Workers' Compensation and General Liability) shall maintain cash and investments at a funding level informed by the most recent actuarial valuation, claims volatility, cash flow needs, and the Council-approved risk tolerance. The target funding level should consider the actuarial liability, three months of expected claims expenditures, and the actuary's recommended level. The City Council may authorize funding levels below the target during periods of fiscal stress.

## **5.10 Other Enterprise Funds**

Enterprise funds shall be self-supporting, with rates set to recover all costs of operations, capital, depreciation, and required reserves from rate revenues and other operating income. Each enterprise fund shall maintain working capital reserves consistent with the GFOA Best Practice on working capital targets for enterprise funds.

## **6. Revenue Policies**

### **6.1 Revenue Diversification and Stability**

The City pursues a diverse revenue base to reduce reliance on any single source. Long-term financial forecasts shall identify revenue concentrations and structural risks for City Council consideration.

### **6.2 One-Time Revenues**

One-time revenues shall be used only for one-time expenditures, such as capital projects, reserve replenishment, one-time studies, equipment replacement, or pay-down of long-term liabilities. The use of one-time revenues for recurring expenditures is prohibited except in extraordinary circumstances and only with City Council action accompanied by a written plan to restore structural balance within three fiscal years.

### **6.3 User Fees and Cost Recovery**

The City maintains a master fee schedule for services provided to identifiable users. Fees for service shall be set at a level that recovers the full cost of providing the service (direct labor, materials, indirect costs, and overhead) unless the City Council adopts a different cost recovery ratio for specific services based on the public benefit of the service, market conditions, competitive considerations, or other policy objectives.

The master fee schedule shall be reviewed annually by each responsible department and submitted to the City Council for adoption. A comprehensive cost-of-services study shall be conducted at least every five years.

### **6.4 Revenue Estimation**

Revenue estimates used in the proposed budget shall be developed using a conservative methodology that reduces the risk of revenue shortfall. Estimates rely on historical trends, current economic conditions, third-party data (such as HdL and the City's sales tax consultant), and information from regional, state, and federal sources. Major revenue assumptions shall be documented and made available to the City Council with the proposed budget.

### **6.5 Restricted and Grant-Funded Revenues**

Restricted revenues (including but not limited to Gas Tax, SB 1, Measure R, Measure M, Propositions A and C, water utility revenues, asset forfeiture funds, federal and state grants, bond proceeds, and development impact fees) may be budgeted, transferred, and spent only in accordance with the source restriction, grant agreement, enabling legislation, bond covenant, or voter-approved purpose. Restricted balances unspent at year-end remain restricted to their source purpose and do not lapse to the General Fund.

Development impact fees are administered consistent with the Mitigation Fee Act (Government Code Sections 66000 et seq.), including the five-year findings and reporting requirements.

## **7. Expenditure Policies**

### **7.1 Personnel and Position Control**

The City maintains a single master list of all authorized positions (the Classification Plan) updated annually with the budget. Departments may not over-fill positions. Filling, posting, and reclassifying positions requires approval consistent with the City's personnel rules and the City Manager's administrative authority.

## **7.2 Overtime**

Overtime shall be budgeted at levels consistent with historical experience and operational need. Department heads are responsible for managing overtime within budget. Routine overtime variances that are offset by vacancy savings and do not cause total departmental personnel costs to exceed the adopted personnel appropriation are exempt from the reporting requirement below.

When overtime usage is projected to exceed 110% of the adopted department overtime budget and total departmental personnel expenditures are also projected to exceed the adopted personnel appropriation, the department shall report in the next budget status update a written explanation of the cause and a plan to manage personnel expenditures for the remainder of the fiscal year.

## **7.3 Long-Term Liabilities**

The City recognizes its obligations for pensions (CalPERS), Other Post-Employment Benefits (OPEB), and compensated absences. The City will:

- Make all required contributions to CalPERS each year.
- Make OPEB contributions consistent with the City's actuarial valuation, trust funding policy, labor agreements, and available resources.
- Maintain an actuarial valuation of OPEB liability consistent with GASB Statement No. 75.
- Consider additional discretionary payments toward unfunded pension and OPEB liabilities when surplus resources are available, consistent with Section 5.7.

## **7.4 Budget Controls**

The City uses both hard and soft budget controls in its enterprise resource planning (ERP) system to prevent overspending of legally appropriated funds, consistent with the GFOA Best Practice on *Budget Control*. The Director of Administrative Services shall establish procedures for the configuration of budget controls in the ERP system.

## **7.5 Purchasing and Contract Authority**

Appropriation authority under these policies does not override the City's purchasing, bidding, and contract approval requirements. All expenditures shall comply with South Gate Municipal Code Chapter 1.54 (Purchasing System and Bidding Rules), the City's adopted purchasing procedures, and any applicable Council approval thresholds, including formal bidding requirements for purchases of supplies, equipment, and services above the threshold established in the Municipal Code unless an exemption applies.

## **8. Capital Improvement, Debt, and Asset Policies**

## **8.1 Capital Improvement Program**

The City prepares and adopts annually a five-year Capital Improvement Program (CIP) that identifies and prioritizes capital projects, estimates costs and funding sources, and projects future operating impacts. Adoption of the CIP appropriates funding for the first year of the program. Years two through five are planning estimates that do not constitute appropriations.

This approach is consistent with the GFOA Best Practices on *Capital Planning Policies* and *Multi-Year Capital Planning*.

## **8.2 Capitalization Threshold**

Capital assets shall be capitalized when the acquisition cost is \$10,000 or more and the estimated useful life is greater than one year. Repairs and maintenance are not capitalized unless they materially extend the useful life of the asset. Depreciation is recorded using the straight-line method over the estimated useful life of the asset.

## **8.3 Debt Management**

The City uses debt prudently to finance capital improvements when pay-as-you-go financing is not feasible or appropriate. The City will:

- Issue debt only for capital purposes, refinancing, or temporary cash flow needs.
- Not issue debt to finance current operations.
- Not borrow to fund investments or to increase investment return.
- Confirm that debt service requirements do not impair the City's ability to meet operating, capital, and reserve obligations.
- Comply with all continuing disclosure obligations under SEC Rule 15c2-12 and the City's adopted Debt Management Policy.

The City maintains a separate Debt Management Policy as required by Government Code Section 8855(i). The Debt Management Policy shall include, at a minimum, the five statutory elements: (1) the purposes for which the debt proceeds may be used; (2) the types of debt that may be issued; (3) the relationship of the debt to, and integration with, the issuer's CIP or budget; (4) policy goals related to the issuer's planning goals and objectives; and (5) the internal control procedures that the issuer has implemented, or will implement, to ensure that proceeds of the proposed debt issuance will be directed to the intended use. The Debt Management Policy shall be reviewed and updated as needed.

## **9. Accounting and Financial Reporting**

### **9.1 Accounting Standards**

The City prepares financial statements in conformity with generally accepted accounting principles (GAAP) as applied to governmental units, including the pronouncements of the Governmental Accounting Standards Board (GASB).

### **9.2 Annual Comprehensive Financial Report (ACFR)**

The City prepares an Annual Comprehensive Financial Report each fiscal year, audited by an independent licensed certified public accountant. The ACFR shall be completed and presented to the City Council no later than December 31 following the close of the fiscal year, unless an extension or extraordinary circumstance applies. The City strives to issue the ACFR earlier than this deadline when practicable.

### **9.3 Internal Controls**

The Director of Administrative Services shall maintain a system of internal accounting controls designed to provide reasonable assurance regarding the safeguarding of assets, the reliability of financial reporting, and compliance with applicable laws and regulations. Internal controls shall include appropriate segregation of duties, review and approval procedures, reconciliation processes, and access controls over financial systems. Any material internal control deficiency identified by the auditor shall be addressed through a documented corrective action plan.

### **10. Treasury Management**

The City invests public funds in accordance with the annual Statement of Investment Policy adopted by the City Council, California Government Code Sections 53600 et seq., and the three core investment objectives in priority order: safety, liquidity, and yield. The City adheres to the prudent investor standard.

The Statement of Investment Policy governs permitted investments, diversification, maturity limits, reporting, safekeeping, internal controls, and delegation of investment authority, and is the controlling document for matters within its scope.

### **11. Compensation and Classification**

The City strives to provide competitive compensation that supports the recruitment and retention of qualified employees, while balancing the City's financial means and the requirements of these policies. The City Manager, as the City's personnel officer, periodically reviews the Classification Plan and recommends adjustments for City Council consideration as part of the annual budget or through separate Council action.

Total compensation costs (salaries, benefits, and pension contributions) shall be projected over the rolling five-year financial forecast to identify long-term sustainability. Any proposed compensation adjustment, MOU amendment, classification change, or benefit change with material fiscal impact shall include a multi-year cost projection before City Council consideration.

### **12. Policy Review and Administration**

#### **12.1 Annual Review**

These Financial and Budgetary Policies shall be reviewed annually by the Director of Administrative Services as part of the budget process. The City Council readopts the policies, with any recommended revisions, when it adopts the annual budget.

#### **12.2 Administrative Regulations**

The City Manager is authorized to issue Administrative Regulations to implement these policies, including procedures for transfers, encumbrances, carryovers, fee setting, and budget controls.

Administrative Regulations shall be consistent with these policies; any conflict shall be resolved in favor of these policies.

### **12.3 Exceptions**

Exceptions to these policies require City Council action and shall be reported in the staff report supporting the action.

### **12.4 Effective Date**

These policies are effective upon adoption with the FY 2026-27 budget and supersede all prior versions.

DRAFT

# BUDGET GUIDE

## FUND STRUCTURE AND TYPES

The City of South Gate's budget consists of the following Fund types:

The General Fund – is the primary fund of the City. The General Fund provides City services that the general public typically associates with local government, which in South Gate includes parks, police services, public works, planning and general administrative support. The General Fund collects all general revenues not specifically levied or collected for other City funds or expenditures. Typically, the General Fund supports about 70% to 80% of all operational costs across the City.

The Special Revenue Funds – consist of those “restricted receipts” which may not be used for general municipal purposes. They are restricted to be used for specific purposes by Local Ordinance, State or Federal Statute. These groups of funds represent services funded primarily by other levels of government and not “traditionally” provided by local government. Should the funding for most of these programs be eliminated, it is likely that the services would also be eliminated.

The Capital Project Fund – is funded through transfers from the General Fund, Special Revenue, and third-party grants. The funds are to be transferred into the Capital Project fund when the City Council appropriates funds for a specific project. This includes funding for a variety of City projects for parks and facility modifications, and other various street and infrastructure-improvement projects. The Capital Improvement Program is funded by a wide range of funding sources. Details are provided in the new 5-year Capital Improvement Program Plan and the Capital Projects fund section of the budget document.

The Enterprise Funds – primary sources or revenues are charges for services and reflect characteristics that more commonly associated with businesses. Enterprise Funds are considered self-supporting and rely on their income sources to fund their operation. The City's largest Enterprise Fund is the Water Fund (both Operations and Capital). Two other operations, the Sewer and Refuse, are also considered as an enterprise fund in the City.

The Internal Service Fund – serve only the City of South Gate. These funds consist of the Workers' Compensation Fund; Liability Insurance Fund; Information Services Fund; Capital Asset & equipment Replacement Fund; Building & Infrastructure Maintenance Fund and Vehicles (Fleet Management) Fund. Charges are allocated to each department based on the allocated benefit or cost related to the department. For example, allocations for vehicle maintenance and purchases will vary between departments based on the cost of maintenance, fuel used, and the vehicle depreciation being recommended.

The Housing Authority – the City was designated authority to retain the housing functions previously performed by the South Gate Redevelopment Agency. In addition, the Authority may receive grants, assets or funds restricted to providing safe & sanitary dwelling accommodations in

the City for persons of low income. Some of the function consist of monitoring affordable housing agreements the former Agency entered into or created since by the Authority itself along with managing the portfolio of housing rehabilitation and first-time homebuyer loans by the former South Gate Redevelopment Agency.

Successor Agency Funds – Pursuant to ABX1 26, Chapter 5, Statues of 2011 (Dissolution Act) redevelopment agencies (RDA’s) throughout California were dissolved February 1, 2021 and replaced with Successor Agencies. The activities are monitored by one of two Regional Oversight Boards in Los Angeles County which approves the budget for the activities of the Successor Agency and the wind down of the dissolved redevelopment agency’s affairs. It has fiduciary responsibility to holders of Enforceable Obligations and taxing entities that benefited from the distributions of the tax increment and other revenues of the Successor Agency.

## **MASTER SCHEDULE OF FEES FOR SERVICE**

The Fee Schedule establishes fees and charges at a level that recovers all the direct and indirect activity costs and all overhead costs for most services unique to the City of South Gate. For all services offered in a competitive, market-based economy or for services having partial cost recovery objectives, cost recovery rations may vary according to policy objectives set by City Council. Each year the departments should evaluate the Fee Schedule to determine if the personnel and overhead cost calculation basis and /or new fees not previously considered.

## **LONG TERM FINANCIAL PLANNING**

The City of South Gate utilizes long term financial planning to allow City Council and City staff to make informed policy and operating decisions. Long term financial planning is essential to highlight long-term financial conditions, increase awareness of long-term issues, and develop strategies to address the issues, comply with rating agency expectations and build trust with citizens. Included within the Financial Summary section of the budget document is a multi-year forecast. In subsequent years, we work toward developing multi-year forecast for all major revenue/expenditure areas.

## **MASTER PLANS**

Other City Council adopted tools contributing to long-term financial planning are the various master plans utilized by the City to prioritize and address infrastructure needs and capital projects. These include Water, Street Pavement, Parks, Technology, and several others.

# FUND DESCRIPTIONS

## GENERAL FUND

Fund 100 – General Fund: The General Fund is the largest and most flexible of the City’s funds. It is the depository for all unrestricted revenue except those revenues required to be accounted for in another fund. It is also the fund that gives City council the most discretion in expenditures. Major General Fund revenue sources include, but are not limited to, sales taxes, property taxes, franchise fees, service fees, and a variety of other revenue sources.

Major sources within the General Fund are:

**Sales Taxes** are imposed on all applicable retail and commercial business selling goods in the City and represent the City’s largest source of revenue under this Fund. This tax is based on the sales price of any taxable transaction relating to taxable personal property. In accordance with the City’s Bradley-Burns Uniform Sales Tax ordinance, the California Department of Tax and Fee Administration (CDTFA) allocates the City sales tax, 1% of taxable sales occurring in South Gate to the City.

In 2008, the City of South Gate voters approved Measure P. Measure P is a general purpose 1 cent local tax which is on top the amount stated above. The application of this tax closely follows those same taxable personal property transaction sales the Bradley-Burns ordinance applies to.

In 2018, the U.S. Supreme Court addressed the under-collection of billion in local sales and use tax revenues across the county due to the rapid growth in online sales known as the Wayfair decision. The State of California implemented that decision through AB 147 (Burke) in 2019 allowing the State to impose a use tax collection duty on remote retailers with specified levels of economic activity in California even though they did not have a physical presence in the State. These two Sales Tax sources generate about 43% of all General Fund.

**Property Taxes** are the General Fund second largest source. This tax is imposed on real property (land and permanently attached improvements, such as buildings) and tangible personal property (such as airplanes) located within the City. A total tax of one percent (1%) is levied on the assessed value of property as determined by the Los Angeles County Assessor. The City of South Gate receives approximately 6.15% of the 1% levy on the assessed value (AV).

Provisions contained in Proposition 13 have over the years created a buffer between current market value and assessed value. AV on parcels with continuing ownership may increase (or decrease) by inflation as defined by the California Consumer Price Index (CPI), up to a maximum of 2% increase.

**Service Charges** are fees charged to users of city provided services and are designed to at least partially cover the costs incurred providing these services. These fees are incorporated into a Master Fee Schedule that is update annually. As we return to normal conditions, those fees will be slowly returned, especially in our Recreational activities.

**Franchise Fees** are those fees paid by various companies using public rights-of-way in the City to conduct their business. Some Franchise fees are set by State Statute (Edison, Telephone, Cable, e.g.), others are negotiated by the City (Refuse).

**Interest Income** are those funds which result from various investment instruments because of our portfolio investment actions. The main investment goal is to protect each investment that achieves the highest rate of return.

**Parking Fines** are issued by the Police Department and represent a small portion of the General Fund revenues. Fines are dependent on the amount of the fine, number of citations issued, and the amount retained by the county and state agencies.

**Traffic Fines** are collected from moving violations issued by the Police Department or the California Highway Patrol (within the City) under the State Vehicle Code. The majority of fine paid goes to the State of California.

**Transient Occupancy Tax (TOT)**, otherwise known as the hotel/motel tax, is an 8% applied to the cost of occupying a room in a hotel, inn, motel or tourist home, or other lodging facility within the City jurisdiction.

**License fees** are collected for certain types of activities with City boundaries such as business licenses. Per licenses are collected directly by South East Area Animal Control Authority (SEAACA) and are used to offset the contract costs for Animal Control services.

**Permits** are required by the City to ensure that specific standards are met for compliance with City regulations. Building and construction permits are issued to ensure proper zoning and compliance with construction to safety standards.

**Intergovernmental Revenues** are recurring grants received to fund various programs such as public safety, senior services and other programs. Other items classified as non-recurring include reimbursement for state mandated programs.

Major expenditures from the General Fund include, but are not limited to, police service, public works, planning, building and general government.

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for revenue derived from specific taxes or other revenue sources that are restricted by law or administrative action to expenditure for specified purposes. The list below summarizes the City's Special Revenue Funds:

Fund 212 – Gas Tax Fund: Gas tax revenues are received on a per capita basis each year pursuant to Sections 2105, 2106, 2107 and 2107.5 of the California Streets and Highways Code. Gas tax revenue is restricted revenue which must be spent on street related construction and/or maintenance projects. After the adoption of Proposition 13, cities began spending gas tax revenue to defray the cost of street related operation and maintenance performed by various city departments including operation and maintenance of certain city streetlight and traffic signals.

Fund 213 – Transportation Development Act Fund (TDA/Bikeway): The Transportation Development Act Fund receives revenue on a per capita basis from funds administered by the Los Angeles County Metropolitan Transportation Authority (MTA). TDA/Bikeway funds may be used to bicycle and pedestrian facilities including bikeway commuter paths, bicycle commuter parking, sidewalk wheelchair ramps, Americans with Disabilities Act (ADA) required signage, and sidewalk repair and construction. Funds can also be used for engineering expenses and right-of-way acquisition related to such improvements.

Fund 214 – Street Sweeping: This is a charge placed upon the City’s Utility bill to customers which is intended to cover the cost of street sweeping operations which is provided by a third-party through a competitive bid award.

Fund 215 – Road Maintenance Rehabilitation Fund: In 2017, the State Legislature passed SB1 which increase the funding for street projects. Revenue is restricted for street-related construction and/or maintenance projects. Revenue is derived from addition fees placed on fuel sales.

Fund 216 – CASp Fund: this is established through SB 1186 (\$1) and SB 1379 (\$4) that assessed a fee when business license and equivalent permits are issued or renewed. The CASp program is designed to meet the public’s need for experienced, trained, and tested individuals (Certified Access Specialists) who can inspect buildings and sites for compliance with applicable state and federal construction standards.

Fund 217 – Measure W Stormwater Fund: On the November 2018 ballot, Los Angeles County voters approved the Safe Clean Water Parcel tax of 2.5 cents a square foot of “impermeable space”. Revenue generated from Measure W is used for regional and municipal projects that improve water quality, prepare for future drought, and provide community benefits such as parks or wetlands. The City uses funds for storm water projects in compliance with the MS4 permit.

Fund 218 – Used Oil Block Grant Fund: The Used Oil Block Grant Fund revenue is derived from oil recycling grants awarded by CalRecycle. Funds are awarded on a per capita basis upon receipt of an application for funding. Used Oil Block Grant funds may be used only for used oil recycling programs approved by CalRecycle. Funds not spent by the end of a funding cycle must be returned to the granting agency.

Fund 219 – Beverage Recycling Grant Fund: The California Department of Resources Recycling and Recovery (CalRecycle) administers the California Beverage Container Recycling and Litter Reduction Act which governs the recycling of California Redemption Value (CRV) beverage containers. The primary goal of the recycling program is to achieve an 80% recycling rate for all aluminum, glass, plastic, and bi-metal beverage containers sold in California. The Department also supports efforts to reduce greenhouse gas emissions such as those exemplified in the California Global Warming solutions Act (Chapter 488, Statutes of 2006).

Fund 220 – Road Impact Fee: These are funds derived from an impact fee placed upon new development as a way to mitigate the developments impact to the wear and tear upon city streets.

Fund 221 – Prop A Transit Fund: In 1980, Los Angeles County voters adopted Proposition A, a ½ cent sales tax, to finance a county-wide transit development program. A portion of Proposition A required that 25% of the tax revenue generated be earmarked for local return programs for use

by Los Angeles County cities and the County of Los Angeles in developing and/or improving local public transit, paratransit, and related transportation infrastructure.

Proposition A funds are administered by the Metropolitan Transit Authority (MTA/Metro). Local Return funds are allocated and distributed monthly to jurisdictions on a per capita basis. Proposition A fund can only be used for local transit projects and services.

Expenditures from this revenue include all operating and maintenance expenses for the City's local transit fixed route system (GATE) and Dial-a-Ride (Fiesta Taxi).

Fund 222 – Prop C Transit Fund: In 1990, Los Angeles County voters adopted Proposition C, the second of two ½ cent sale taxes, to finance a county wide transit development program. One of the provisions of Proposition C required that 20% of the tax revenue generated be earmarked for local return programs for use by Los Angeles County cities and the County of Los Angeles in developing and/or improving local public transit, paratransit, and related transportation infrastructure.

Proposition C funds are administered by the Metropolitan Transit Authority (MTA/Metro). Local Return funds are allocated and distributed monthly to jurisdictions on a per capita basis. Proposition C funds are somewhat more flexible than Proposition A funds and may be used for street/traffic signal improvements on certain arterial streets supporting mass transit as well as on local transit projects and services.

Fund 223 – Air Quality Improvement Fund (AQMD): In 1990, the California legislature adopted AB 2766, which authorized the imposition of an additional motor vehicle registration fee. The proceeds are used to reduce air pollution from mobile sources. A portion of the revenue collected from these fees is allocated to cities and counties on a per capita basis. Expenditures from this fund must contribute to the reduction of air pollution from motor vehicles.

Monies received by the Air Quality Improvement Fund are administered by the South Coast Air Quality Management District (AQMD). City expenditures are subject to AQMD audit.

Fund 224 – Measure R Fund: Measure R increases the county sales tax by another ½ cent on the sales tax to fund transportation projects. City of South Gate primarily uses these funds for the "Get Around Town Express" (GATE) local transit system and capital improvement projects.

Fund 225 – Measure M Fund: In November 2016, Los Angeles County voters approved Measure M, an additional 0.5% sales tax for transportation improvements. Like Proposition A & C along with Measure R, the revenues are collected and administered through the Metropolitan Transportation (MTA/Metro). All these measures have a Local Return element in which Los Angeles County cities and the County can use for such improvements.

Fund 230 – COPS Grant: In 1996, the California legislature adopted AB 3229 also known as the Brulte Bill. Funds are appropriated to cities and counties in September of each year. AB 3229 revenues must be spent on front-line law enforcement costs and may not supplant any other sources of law enforcement funding.

Fund 231 – Law Enforcement Grants: This fund is a catch all for several grants the Police Department receives on an on-going basis. These include COPS; JAG; HOST and OTS.

**JAG Grant** – funding for training, equipment, personnel, and information systems for public safety departments. The funding is federal dollars that are channeled through the State for oversight.

**HOST Grant** – is a new grant from Los Angeles County for homeless services involving public safety personnel involved with homeless outreach.

**OTS Grant** – is administered through the California Office of Traffic Safety and is meant to fund programs for traffic enforcement like Impaired Driving checkpoints, programs to lessen accidents involving pedestrians and bicyclists.

Fund 235 – Asset Forfeiture Fund: The Asset Forfeiture Fund revenue is derived through the seizure of drug-related assets by the South Gate Police Department pursuant to applicable State and Federal law. Expenditure of such revenue is restricted to drug enforcement-related projects and/or programs with the Police Department, currently the City defrays the cost of eligible overtime and capital expenses within the Police Department.

Fund 239 – Measure A Police Fund: Measure A is half-cent sales tax countywide to resolve homelessness through housing with services and making housing more affordable throughout LA County. The City will use funds based on eligible uses such as emergency shelter, motel vouchers, housing navigation, mental health services and rental assistance programs.

Fund 242 – Home Program Fund: this is an annual allocation from the Department of Housing and Urban Development to assist the city in providing safe and sanitary dwelling for people of low income in the City. This allocation is separate from any allocation associated with the Community Development Block Grant under Fund 243.

Fund 243 – Community Development Block Grant Fund: The City receives Community Development Block Grant (CDBG) revenue from the U.S. Department of Housing and Urban Development (HUD). Because South Gate has a population more than 50,000, it is considered an entitlement city, which means that South Gate receives its allocation of funds directly from HUD. Cities of less than 50,000 population are not entitlement cities and receive a per capita allocation of funds through Los Angeles County or, in the alternative, compete for CDBG funds on a project specific basis.

CDBG funds must be spent to benefit the target income group. This may be accomplished by appropriating funds to community-based organizations for project specific purposes or by funding certain public projects that benefit members of the target income group or that benefit residents of census tracts meeting the income group demographics.

Fund 251 – Assessment District: Special Assessment Funds, or local improvement funds as they are sometimes called, are established, and operated to provide services that are of demonstrably greater benefit to a certain group of residents than to others. The City maintains 1 special assessment district: Street Lighting & Landscaping.

Fund 252 – Tweedy Mile Business District (BID) Fund: This fund was created when the business owners along the Tweedy Mile area voted to form the Tweedy Mile Business District (BID). The purpose of the BID is to generate funds for marketing programs, special events, and streetscape improvements. To raise funds, each business in the District area will pay an assessment along with the City Business License. Assessments charged to each business will vary depending on the

gross income reported on their License application/renewal. Decision regarding use of the BID funds is made by an Advisory Board appointed by the City Council. All funds raised by the BID can only be spent on activities and improvements within the BID area. Annually, the BID makes a report to its membership and the City Council regarding the prior year's activities and what is being proposed for the upcoming year. An annual "Vote" is undertaken by the fee-paying businesses to determine if the Assessments shall continue for another year.

Fund 261- Federal & State Grant Fund: The Grant Fund revenue comes from a variety of federal and state grant sources. Typically, these grants are small in nature and only span one cycle during the awarded fiscal year.

Fund 262 – UDAG Fund: This was to account for a former Urban Development Assistance Grant the City received. The funds were spent on various community development projects. Some of these included loans that were repaid back.

Fund 263 - Public Access Corp Fund: These funds are collected by service providers through the fees charged by communication companies such as Spectrum and AT&T, through the franchise agreements issued by the State of California. A portion of the franchise is the Public, Education, and Government (PEG) Fee which pays for capital equipment and projects providing for the continuation of government programming.

Fund 268 – American Rescue Plan Act (ARPA): This fund will track all expenditures related to the funds received through this source by the U.S Treasury. These funds must be used for specific purposes outlined in the Act and promulgated by regulations issued by the U.S Treasury. Funds must be spent by December 31, 2024, or legally obligated. In no case shall these funds be allowed to be expended beyond December 31, 2026.

Fund 271 – Park Enhancement Fund: This fund was established by the City Council and collects rent payments from various park related facilities like Goals Soccer. The funds are to be used to help maintain the parks.

Fund 311 – Capital Improvements Fund: This fund was established to handle the clearance of all funds associated with Capital Improvement Projects. So as projects may be approved by the City Council along with their appropriation, the funds should be transferred into this fund for expenses. The only funds that would not transfer into this fund would be those where the City would need to seek reimbursement for expenses related to the specific project. Capital Project funds are used to repair and improve facilities and parks, as well as street repairs.

## **ENTERPRISE FUNDS**

Enterprise Funds are financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure the revenues are adequate to meet all necessary expenditures.

Fund 411 - Water Operations Fund: The Water Fund is a proprietary fund that receives its revenue through water sales charges collected by the City for delivery of potable water. Water Fund expenditures include all costs attributable to operation and maintenance of the City's water system.

Fund 312 – Water Capital Fund: This fund receives funding from a portion of the existing water service fee and bond proceeds. Expenditures from this fund are limited to capital improvements to the City’s water system including, but not limited to, improvements to wells, pumps, booster systems, pipes, and other water system-related structures, and to capital projects identified in the City’s Water System Master Plan. The funding is based on a formula within the fiscal policies adopted by the City Council.

Fund 412 – Sewer Fund: The Sewer Fund is a proprietary fund that receives through an established fee and collected through the utility bill sent by the City. The Sewer Fund expenditures include all costs attributable to operation and maintenance of the City’s sewer system.

Fund 413 – Refuse Fund: This Fund collects a fee for services rendered by a Franchisee Waste Hauler for the collection of waste material. The intent of these charges to pay for the services of curbside collection at residential properties. The revenue funds both the direct costs of the Waste Hauler but also the appropriate oversight charges within the City tied to the service, including overhead charges.

## **INTERNAL SERVICE FUNDS**

Internal Service Funds account for special internal activities and services performed for other departments in the City on a reimbursement basis.

The concept of major funds introduced by GASB Statement 34 does not extend to Internal Service Funds because they do not do business with outside parties. GASB Statement 34 requires that for the Statement of Activities, the net revenues or expenses of each Internal Service Fund be eliminated by netting them against the operations of the other City departments which generated them. The remaining balance sheet items are consolidated with these same funds in the Statement of Net Assets.

There are 5 Internal Service Funds, as follows:

Fund 511 – Insurance: this fund collects internal charges to all departments to cover expenses for Workers’ Compensation benefit claims against the City. Expenses the cost of workers’ compensation claims against the City, the cost of claims administration including legal expenses, and the excess insurance premium.

The Insurance Fund also covers the General Liability programs. Expenses include the cost of liability claims against the City, the cost of claims administration including legal expenses, and the excess insurance premium.

Also, this Fund will cover expenses associated with unemployment claims, administration and legal expenses along with insurance premiums.

Fund 521 – Fleet Management Fund: The Fleet Management Fund is responsible for acquiring and maintaining vehicles and rolling stock used by City departments. The fund should cover the purchase of vehicles for City departments and recover the cost of vehicle purchases and maintaining the fleet through charging each department a monthly allocation user charge.

Fund 522 – Information Systems Fund: The purpose of this fund is to maintain and purchase equipment & software both on an on-going and as well depreciation for replacement. This includes the operational costs of the Information Technology personnel.

Fund 523 – Capital Asset & Equipment Replacement (CAER) Fund: The Capital Asset & Equipment Replacement Fund is responsible for acquiring and maintaining major capitalized equipment. Prior funding of this Fund has been accomplished through a transfer from the General Fund reserves when permissible.

Fund 524 – Building & Infrastructure Maintenance Fund: The purpose of this fund is to set aside funds for some significant building improvements. Such improvements may be replacing carpet, reroofing, HVAC replacement, etc. At this time no particular charge formula is developed or applied. The original thought was to transfer funds that might become available from the General Fund reserves.

## **SOUTH GATE HOUSING AUTHORITY**

On June 27, 1983, the City Council established the South Gate Housing Authority. The Authority originally received the low/mod set aside funds from the former South Gate Redevelopment Agency along with other housing related funding from state and federal sources such as Section 8 that the City might receive from time to time. The Authority's functions consist of monitoring affordable housing agreements; managing the portfolio of housing rehabilitation; first-time homebuyer loans or any other housing asset like land held for affordable housing projects.

Fund 240 – General Housing Authority Fund: Expenditures for all other expenses not related to the Section 8 program.

Fund 241 – Housing Authority Section 8 Fund: Expenditures related to the South Gate Housing Authority Funds related to Section 8 program.

Fund 246 – Emergency Housing Voucher: The South Gate Housing Authority received 34 Emergency Housing Vouchers to address the needs of vulnerable populations in our community. These vouchers were provided to local Public Housing Authorities to assist individuals and families who are homeless, at-risk of homelessness, fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking, or were recently homeless or have a high risk of housing instability.

Fund 322 – Low/Mod Income Fund: Expenditures including but not limited to, tenant relocation, preparation of agreements for sale of Surplus Land Act for potential affordable housing units, preparation of notices and documents supporting sale of land, and evaluation of developers' proposals.

## **SUCCESSOR AGENCY TO THE COMMUNITY DEVELOPMENT COMMISSION**

Pursuant to ABX1 26, Chapter 5, Statutes of 2011 (Dissolution Act) redevelopment agencies (RDA's) throughout California were dissolved redevelopment February 1, 2012 and replaced with Successor Agencies. In 2011, the City Council adopted a Resolution establishing itself as the Successor Agency. The Successor Agency is supervised through one of two Los Angeles County Oversight Boards in implementing the wind down of the dissolved redevelopment agency's affairs. It has fiduciary responsibility to holders of Enforceable Obligations and taxing entities that benefitted from the distributions of tax increment and other revenues of the Successor Agency.

Fund 321 – Successor Agency Fund: This fund accounts for the depreciation costs of the RDA and the loan forgiveness for the Dudlext Housing Project.

Fund 611 – Successor Agency Debt Service & ROPS Fund: This fund accounts for all expenditures permitted under ABX1 26 for enforceable obligations like bond payments, previous RDA contracts or obligations.

This page intentionally left blank

**City of South Gate  
Financial Projected Summary  
Fiscal Year 2025/26**

**Available Fund Balances Summary**

| Fund No.                              | Fund Name                          | Beginning Fund Balances (7/1/2025) | FY 2025/26 Projected Revenues | FY 2025/26 Projected Expenditures | Projected Transfers In | Projected Transfers Out | Reserves           | Projected Ending Fund Balances (6/30/2026) |
|---------------------------------------|------------------------------------|------------------------------------|-------------------------------|-----------------------------------|------------------------|-------------------------|--------------------|--|
| <b>General Fund: Unassigned</b>       |                                    |                                    |                               |                                   |                        |                         |                    |  |
| 100                                   | General Fund: FB Unassigned        | \$12,412,688                       | 68,913,744                    | 74,734,456                        | 2,942,914              | 4,173,251               | 2,231,473          | \$7,593,112                                |
| <b>General Fund Unassigned Totals</b> |                                    | <b>\$12,412,688</b>                | <b>\$68,913,744</b>           | <b>\$74,734,456</b>               | <b>\$2,942,914</b>     | <b>\$4,173,251</b>      | <b>\$2,231,473</b> | <b>\$7,593,112</b>                         |
| <b>General Fund: Reserves</b>         |                                    |                                    |                               |                                   |                        |                         |                    |  |
| 100                                   | General Fund: FB Emergency Reserve | \$13,000,000                       | -                             | -                                 | -                      | -                       | -                  | \$13,000,000                               |
| 100                                   | General Fund: Budget Stabilization | \$6,000,000                        | -                             | -                                 | -                      | -                       | (2,231,473)        | \$3,768,527                                |
| 100                                   | General Fund: PERS/OPEB Reserves   | \$1,730,000                        | -                             | -                                 | -                      | -                       | -                  | \$1,730,000                                |
| 100                                   | General Fund: FB Public Works      | \$115,000                          | -                             | -                                 | -                      | -                       | -                  | \$115,000                                  |
| 100                                   | General Fund: FB Capital Projects  | \$1,737,023                        | -                             | -                                 | -                      | -                       | -                  | \$1,737,023                                |
| <b>General Fund Committed Totals</b>  |                                    | <b>\$22,582,023</b>                | <b>-</b>                      | <b>-</b>                          | <b>-</b>               | <b>-</b>                | <b>(2,231,473)</b> | <b>\$20,350,550</b>                        |
| <b>Special Revenue Funds:</b>         |                                    |                                    |                               |                                   |                        |                         |                    |  |
| 212                                   | Gas Tax                            | \$1,983,630                        | 2,690,550                     | 3,042,730                         | -                      | 800,000                 | -                  | \$831,450                                  |
| 214                                   | Street Sweeping                    | \$150,993                          | 711,270                       | 714,007                           | -                      | -                       | -                  | \$148,256                                  |
| 215                                   | Road Repair & Accountability (SB1) | \$4,521,175                        | 2,598,090                     | -                                 | -                      | 2,981,985               | -                  | \$4,137,280                                |
| 216                                   | CASp Certification & Training      | \$124,285                          | 14,292                        | -                                 | -                      | -                       | -                  | \$138,577                                  |
| 217                                   | Measure W Stormwater               | \$1,508,228                        | 1,007,622                     | 1,007,954                         | -                      | 4,356                   | -                  | \$1,503,540                                |
| 218                                   | Used Oil Recycling Program         | (\$7,710)                          | 14,400                        | 10,670                            | -                      | -                       | -                  | (\$3,980)                                  |
| 219                                   | Beverage Container Recycling       | \$38,622                           | 24,820                        | 27,612                            | -                      | -                       | -                  | \$35,830                                   |
| 220                                   | Road Mitigation Fee                | \$297,565                          | 69,587                        | -                                 | -                      | 210,000                 | -                  | \$157,152                                  |
| 221                                   | Prop A Transit                     | \$8,465,367                        | 3,039,253                     | 2,635,439                         | -                      | 44,077                  | -                  | \$8,825,104                                |
| 222                                   | Prop C Transit                     | \$4,326,091                        | 2,172,089                     | 408,029                           | -                      | 1,728,617               | -                  | \$4,361,534                                |
| 223                                   | SCAQMD                             | \$350,708                          | 135,066                       | 107,239                           | -                      | -                       | -                  | \$378,535                                  |
| 224                                   | Measure R Transit                  | \$2,641,852                        | 1,615,766                     | 1,594,595                         | -                      | 85,633                  | -                  | \$2,577,390                                |
| 225                                   | Measure M Transit                  | \$1,989,996                        | 1,768,145                     | 1,775,136                         | -                      | 50,817                  | -                  | \$1,932,188                                |
| 230                                   | COPS Grant                         | \$400,626                          | 250,917                       | 131,793                           | -                      | -                       | -                  | \$519,750                                  |
| 231                                   | Law Enforcement Grants             | \$459,431                          | 270,432                       | 43,335                            | -                      | -                       | -                  | \$686,529                                  |
| 232                                   | Homeland Security Grant            | (\$72,000)                         | 64,371                        | 46,725                            | -                      | -                       | -                  | (\$54,354)                                 |

**City of South Gate  
Financial Projected Summary  
Fiscal Year 2025/26**

**Available Fund Balances Summary**

| Fund No.                             | Fund Name                           | Beginning Fund      | FY 2025/26          | FY 2025/26             | Projected Transfers In | Projected Transfers Out | Reserves    | Projected                        |
|--------------------------------------|-------------------------------------|---------------------|---------------------|------------------------|------------------------|-------------------------|-------------|----------------------------------|
|                                      |                                     | Balances (7/1/2025) | Projected Revenues  | Projected Expenditures |                        |                         |             | Ending Fund Balances (6/30/2026) |
| 233                                  | State Community & Corrections Grant | \$26,322            | 82                  | 28,304                 | -                      | -                       | -           | (\$1,900)                        |
| 235                                  | Asset Forfeiture                    | \$2,209,399         | 1,145,458           | 789,156                | -                      | -                       | -           | \$2,565,701                      |
| 236                                  | OTS Grant                           | (\$3,331)           | 375,068             | 206,130                | -                      | -                       | -           | \$165,607                        |
| 237                                  | Edward Byrne Grant                  | \$133,217           | 53,448              | -                      | -                      | -                       | -           | \$186,665                        |
| 238                                  | Homeless Outreach Svcs Team (HOST)  | \$23,785            | 3,244               | 57,853                 | -                      | -                       | -           | (\$30,824)                       |
| 242                                  | HOME Program                        | \$6,137,280         | 3,771,908           | 68,439                 | -                      | -                       | -           | \$9,840,749                      |
| 243                                  | CDBG                                | \$906,406           | 3,230,207           | 1,107,797              | -                      | 76,643                  | -           | \$2,952,173                      |
| 246                                  | Emergency Housing Voucher           | \$89,593            | 348,998             | 441,365                | -                      | -                       | -           | (\$2,774)                        |
| 251                                  | Street Lighting & Landscaping       | (\$137,467)         | 2,002,866           | 3,294,529              | 1,429,130              | -                       | -           | (\$0)                            |
| 252                                  | Tweedy Parking & Bus Improv Area    | \$28,510            | 22,430              | 12,872                 | -                      | -                       | -           | \$38,068                         |
| 253                                  | Integrated Waste Management         | \$642,943           | 120,015             | -                      | -                      | -                       | -           | \$762,958                        |
| 261                                  | Federal & State Grants              | (\$12,909,788)      | 5,379,604           | 199,110                | -                      | 5,035,604               | -           | (\$12,764,898)                   |
| 262                                  | UDAG                                | \$449,053           | 11,121              | -                      | -                      | -                       | -           | \$460,174                        |
| 263                                  | Public Access Corp.                 | \$117,582           | 51,497              | 15,800                 | -                      | -                       | -           | \$153,279                        |
| 264                                  | WSAB TOD SIP                        | \$17,020            | 42                  | -                      | -                      | -                       | -           | \$17,062                         |
| 265                                  | Permanent Local Housing             | (\$764)             | -                   | -                      | -                      | -                       | -           | (\$764)                          |
| 266                                  | SB2 Grant                           | \$0                 | -                   | -                      | -                      | -                       | -           | \$0                              |
| 267                                  | LEAP Grant                          | (\$285,368)         | 300,000             | -                      | -                      | -                       | -           | \$14,632                         |
| 268                                  | American Rescue Plan Act (ARPA)     | \$135,280           | 1,584,782           | 332,786                | -                      | 1,387,276               | -           | (\$0)                            |
| 271                                  | Park Enhancement                    | \$1,764,510         | 331,886             | 67,405                 | -                      | 15,000                  | -           | \$2,013,991                      |
| 272                                  | Measure A                           | \$0                 | 500,000             | -                      | -                      | -                       | -           | \$500,000                        |
| 322                                  | Low/Mod Income Housing Assets       | \$3,585,900         | 61,668              | 6,766                  | -                      | -                       | -           | \$3,640,802                      |
| <b>Special Revenue Funds Totals</b>  |                                     | <b>\$30,108,941</b> | <b>\$35,740,995</b> | <b>\$18,173,576</b>    | <b>\$1,429,130</b>     | <b>\$12,420,008</b>     | <b>\$0</b>  | <b>\$36,685,482</b>              |
| <b>Capital Projects Funds:</b>       |                                     |                     |                     |                        |                        |                         |             |                                  |
| 213                                  | TDA Bikeway                         | (\$87,756)          | 366,179             | -                      | -                      | 8,000                   | -           | \$270,423                        |
| 311                                  | Capital Improvement Projects-City   | \$848,169           | -                   | 10,795,819             | 10,794,883             | 2,938,558               | 2,938,558   | \$847,233                        |
| 311                                  | Employment Resource Center          | \$2,938,558         | -                   | -                      | -                      | -                       | (2,938,558) | \$0                              |
| <b>Capital Projects Funds Totals</b> |                                     | <b>\$3,698,971</b>  | <b>\$366,179</b>    | <b>\$10,795,819</b>    | <b>\$10,794,883</b>    | <b>\$2,946,558</b>      | <b>\$0</b>  | <b>\$1,117,656</b>               |

**City of South Gate  
Financial Projected Summary  
Fiscal Year 2025/26**

**Available Fund Balances Summary**

| Fund No.                             | Fund Name                         | Beginning Fund Balances (7/1/2025) | FY 2025/26 Projected Revenues | FY 2025/26 Projected Expenditures | Projected Transfers In | Projected Transfers Out | Reserves   | Projected Ending Fund Balances (6/30/2026) |
|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------|-----------------------------------|------------------------|-------------------------|------------|--|
| <b>Enterprise Funds:</b>             |                                   |                                    |                               |                                   |                        |                         |            |  |
| 411                                  | Water                             | \$54,885,883                       | 23,190,073                    | 21,002,774                        | 521,000                | 164,956                 | -          | \$57,429,226                               |
| 412                                  | Sewer                             | \$11,657,196                       | 2,122,287                     | 2,955,214                         | 1,387,276              | -                       | -          | \$12,211,545                               |
| 413                                  | Refuse Collection                 | \$837,453                          | 230,478                       | 433,855                           | -                      | -                       | -          | \$634,076                                  |
| <b>Enterprise Funds Totals</b>       |                                   | <b>\$67,380,532</b>                | <b>\$25,542,838</b>           | <b>\$24,391,843</b>               | <b>\$1,908,276</b>     | <b>\$164,956</b>        | <b>\$0</b> | <b>\$70,274,847</b>                        |
| <b>Internal Service Funds:</b>       |                                   |                                    |                               |                                   |                        |                         |            |  |
| 511                                  | Insurance                         | (\$9,144,880)                      | 8,450,187                     | 8,601,009                         | 2,382,295              | -                       | -          | (\$6,913,407)                              |
| 521                                  | Fleet Management                  | \$463,223                          | 2,046,170                     | 2,107,318                         | -                      | -                       | -          | \$402,075                                  |
| 522                                  | Information Systems               | \$1,891,797                        | 2,116,996                     | 1,465,053                         | -                      | -                       | -          | \$2,543,740                                |
| 523                                  | Capital Asset & Equip Replacement | \$7,098,856                        | 711,969                       | 1,260,751                         | -                      | 10,296                  | -          | \$6,539,778                                |
| 524                                  | Building & Infrastructure Maint   | \$3,083,648                        | 19,600                        | 200,249                           | -                      | 6,000                   | -          | \$2,896,999                                |
| <b>Internal Service Funds Totals</b> |                                   | <b>\$3,392,644</b>                 | <b>\$13,344,922</b>           | <b>\$13,634,381</b>               | <b>\$2,382,295</b>     | <b>\$16,296</b>         | <b>\$0</b> | <b>\$5,469,185</b>                         |
| <b>Total City Funds</b>              |                                   | <b>\$139,575,799</b>               | <b>\$143,908,677</b>          | <b>\$141,730,075</b>              | <b>\$19,457,498</b>    | <b>\$19,721,069</b>     | <b>\$0</b> | <b>\$141,490,831</b>                       |
| <b>Successor Agency Funds:</b>       |                                   |                                    |                               |                                   |                        |                         |            |  |
| 321                                  | Successor Agency                  | \$1,918,048                        | -                             | -                                 | -                      | -                       | -          | \$1,918,048                                |
| 611                                  | Successor Agency ROPS             | \$1,216,898                        | 912,158                       | 495,597                           | 57,136                 | -                       | -          | \$1,690,595                                |
| <b>Total Successory Agency Funds</b> |                                   | <b>\$3,134,946</b>                 | <b>\$912,158</b>              | <b>\$495,597</b>                  | <b>\$57,136</b>        | <b>\$0</b>              | <b>\$0</b> | <b>\$3,608,643</b>                         |
| <b>Housing Authority Funds:</b>      |                                   |                                    |                               |                                   |                        |                         |            |  |
| 240                                  | Housing Authority Admin           | (\$206,435)                        | 12,000                        | 12,000                            | 206,435                | -                       | -          | \$0  |
| 241                                  | Housing Authority - Section 8     | (\$9,572)                          | 6,107,487                     | 6,649,548                         | -                      | -                       | -          | (\$551,633)                                |
| <b>Total Housing Authority Funds</b> |                                   | <b>(\$216,007)</b>                 | <b>\$6,119,487</b>            | <b>\$6,661,548</b>                | <b>\$206,435</b>       | <b>\$0</b>              | <b>\$0</b> | <b>(\$551,633)</b>                         |
| <b>Total All Funds</b>               |                                   | <b>\$142,494,738</b>               | <b>\$150,940,322</b>          | <b>\$148,887,220</b>              | <b>\$19,721,069</b>    | <b>\$19,721,069</b>     | <b>\$0</b> | <b>\$144,547,841</b>                       |

**City of South Gate  
Financial Proposed Summary  
Fiscal Year 2026/27**

**Available Fund Balances Summary**

| Fund No.                              | Fund Name                          | Projected<br>Beginning Fund<br>Balances<br>(7/1/2026) | FY 2026/27<br>Proposed<br>Revenues | FY 2026/27<br>Proposed<br>Expenditures | Proposed<br>Transfers In | Proposed<br>Transfers Out | Reserves           | Projected<br>Ending Fund<br>Balances<br>(6/30/2027) |
|---------------------------------------|------------------------------------|---|------------------------------------|--|--------------------------|---------------------------|--------------------|---|
| <b>General Fund: Unassigned</b>       |                                    |   |                                    |  |                          |                           |                    |   |
| 100                                   | General Fund: FB Unassigned        | \$7,593,112   | 68,242,625                         | 72,242,517                             | -                        | 2,831,239                 | 2,250,000          | \$3,011,981   |
| <b>General Fund Unassigned Totals</b> |                                    | <b>\$7,593,112</b>                                    | <b>68,242,625</b>                  | <b>\$72,242,517</b>                    | <b>\$0</b>               | <b>\$2,831,239</b>        | <b>\$2,250,000</b> | <b>\$3,011,981</b>                                  |
| <b>General Fund: Reserves</b>         |                                    |   |                                    |  |                          |                           |                    |   |
| 100                                   | General Fund: FB Emergency Reserve | \$13,000,000  | -                                  | -                                      | -                        | -                         | -                  | \$13,000,000  |
| 100                                   | General Fund: Budget Stabilization | \$3,768,527   | -                                  | -                                      | -                        | -                         | (2,250,000)        | \$1,518,527   |
| 100                                   | General Fund: PERS/OPEB Reserves   | \$1,730,000   | -                                  | -                                      | -                        | -                         | -                  | \$1,730,000   |
| 100                                   | General Fund: FB Public Works      | \$115,000   | -                                  | -                                      | -                        | -                         | -                  | \$115,000   |
| 100                                   | General Fund: FB Capital Projects  | \$1,737,023   | -                                  | -                                      | -                        | -                         | -                  | \$1,737,023   |
| <b>General Fund Committed Totals</b>  |                                    | <b>\$20,350,550</b>                                   | <b>-</b>                           | <b>-</b>                               | <b>-</b>                 | <b>-</b>                  | <b>(2,250,000)</b> | <b>\$18,100,550</b>                                 |
| <b>Special Revenue Funds:</b>         |                                    |   |                                    |  |                          |                           |                    |   |
| 212                                   | Gas Tax                            | \$831,450   | 2,734,877                          | 3,245,019                              | -                        | 39,399                    | -                  | \$281,909   |
| 214                                   | Street Sweeping                    | \$148,256   | 697,747                            | 790,534                                | -                        | -                         | -                  | \$55,469  |
| 215                                   | Road Repair & Accountability (SB1) | \$4,137,280   | 2,736,580                          | 2,588                                  | -                        | 3,823,077                 | -                  | \$3,048,195   |
| 216                                   | CASp Certification & Training      | \$138,577   | 17,200                             | -                                      | -                        | -                         | -                  | \$155,777   |
| 217                                   | Measure W Stormwater               | \$1,503,540   | 992,600                            | 1,172,386                              | -                        | 1,315,050                 | -                  | \$8,704   |
| 218                                   | Used Oil Recycling Program         | (\$3,980)   | 16,927                             | 16,927                                 | -                        | -                         | -                  | (\$3,980)   |
| 219                                   | Beverage Container Recycling       | \$35,830  | 25,150                             | 23,911                                 | -                        | -                         | -                  | \$37,069  |
| 220                                   | Road Mitigation Fee                | \$157,152   | 7,600                              | 158                                    | -                        | -                         | -                  | \$164,594   |
| 221                                   | Prop A Transit                     | \$8,825,104   | 3,030,886                          | 2,350,960                              | -                        | 2,553,923                 | -                  | \$6,951,107   |
| 222                                   | Prop C Transit                     | \$4,361,534   | 2,150,364                          | 778,215                                | -                        | 3,650,788                 | -                  | \$2,082,895   |
| 223                                   | SCAQMD                             | \$378,535   | 134,600                            | 335,612                                | -                        | 100,000                   | -                  | \$77,523  |
| 224                                   | Measure R Transit                  | \$2,577,390   | 1,584,648                          | 1,622,888                              | -                        | 739,330                   | -                  | \$1,799,820   |
| 225                                   | Measure M Transit                  | \$1,932,188   | 1,771,005                          | 2,197,927                              | -                        | 367,788                   | -                  | \$1,137,478   |
| 230                                   | COPS Grant                         | \$519,750   | 257,150                            | 6,912                                  | -                        | -                         | -                  | \$769,988   |
| 231                                   | Law Enforcement Grants             | \$686,529   | 154,350                            | 140,289                                | -                        | -                         | -                  | \$700,590   |
| 232                                   | Homeland Security Grant            | (\$54,354)  | 75,000                             | 75,000                                 | -                        | -                         | -                  | (\$54,354)  |

**City of South Gate  
Financial Proposed Summary  
Fiscal Year 2026/27**

**Available Fund Balances Summary**

| Fund No.                             | Fund Name                           | Projected                          | FY 2026/27          | FY 2026/27            | Proposed Transfers In | Proposed Transfers Out | Reserves   | Projected                        |
|--------------------------------------|-------------------------------------|------------------------------------|---------------------|-----------------------|-----------------------|------------------------|------------|----------------------------------|
|                                      |                                     | Beginning Fund Balances (7/1/2026) | Proposed Revenues   | Proposed Expenditures |                       |                        |            | Ending Fund Balances (6/30/2027) |
| 233                                  | State Community & Corrections Grant | (\$1,900)                          | 300                 | -                     | -                     | -                      | -          | (\$1,600)                        |
| 235                                  | Asset Forfeiture                    | \$2,565,701                        | 1,020,787           | 1,465,692             | -                     | -                      | -          | \$2,120,796                      |
| 236                                  | OTS Grant                           | \$165,607                          | 81,895              | -                     | -                     | -                      | -          | \$247,502                        |
| 237                                  | Edward Byrne Grant                  | \$186,665                          | 3,350               | -                     | -                     | -                      | -          | \$190,015                        |
| 238                                  | Homeless Outreach Svcs Team (HOST)  | (\$30,824)                         | 41,200              | 41,595                | -                     | -                      | -          | (\$31,219)                       |
| 239                                  | Measure A Police                    | \$0                                | 116,871             | 116,441               | -                     | -                      | -          | \$430                            |
| 242                                  | HOME Program                        | \$9,840,749                        | 486,119             | 886,837               | -                     | -                      | -          | \$9,440,031                      |
| 243                                  | CDBG                                | \$2,952,173                        | 1,187,239           | 1,964,927             | -                     | 16,060                 | -          | \$2,158,425                      |
| 246                                  | Emergency Housing Voucher           | (\$2,774)                          | -                   | -                     | -                     | -                      | -          | (\$2,774)                        |
| 251                                  | Street Lighting & Landscaping       | (\$0)                              | 2,004,381           | 3,018,712             | 1,072,407             | -                      | -          | \$58,076                         |
| 252                                  | Tweedy Parking & Bus Improv Area    | \$38,068                           | 23,240              | 17,171                | -                     | -                      | -          | \$44,137                         |
| 253                                  | Integrated Waste Management         | \$762,958                          | 269,200             | -                     | -                     | -                      | -          | \$1,032,158                      |
| 261                                  | Federal & State Grants              | (\$12,764,898)                     | 33,422,032          | -                     | -                     | 32,678,372             | -          | (\$12,021,238)                   |
| 262                                  | UDAG                                | \$460,174                          | 11,300              | -                     | -                     | -                      | -          | \$471,474                        |
| 263                                  | Public Access Corp.                 | \$153,279                          | 52,608              | 753                   | -                     | -                      | -          | \$205,134                        |
| 264                                  | WSAB TOD SIP                        | \$17,062                           | 400                 | -                     | -                     | -                      | -          | \$17,462                         |
| 265                                  | Permanent Local Housing             | (\$764)                            | 2,326,146           | -                     | -                     | -                      | -          | \$2,325,382                      |
| 266                                  | SB2 Grant                           | \$0                                | -                   | -                     | -                     | -                      | -          | \$0                              |
| 267                                  | LEAP Grant                          | \$14,632                           | -                   | -                     | -                     | -                      | -          | \$14,632                         |
| 268                                  | American Rescue Plan Act (ARPA)     | (\$0)                              | 116,350             | 93,087                | -                     | -                      | -          | \$23,263                         |
| 271                                  | Park Enhancement                    | \$2,013,991                        | 337,600             | 31,862                | -                     | 679,992                | -          | \$1,639,737                      |
| 272                                  | Measure A Parks                     | \$500,000                          | 500,000             | 264,447               | -                     | -                      | -          | \$735,553                        |
| 322                                  | Low/Mod Income Housing Assets       | \$3,640,802                        | 32,743              | 7,063                 | -                     | -                      | -          | \$3,666,482                      |
| <b>Special Revenue Funds Totals</b>  |                                     | <b>\$36,685,482</b>                | <b>\$58,420,445</b> | <b>\$20,667,913</b>   | <b>\$1,072,407</b>    | <b>\$45,963,779</b>    | <b>\$0</b> | <b>\$29,546,642</b>              |
| <b>Capital Projects Funds:</b>       |                                     |                                    |                     |                       |                       |                        |            |                                  |
| 213                                  | TDA Bikeway                         | \$270,423                          | 78,146              | -                     | -                     | 422,639                | -          | (\$74,070)                       |
| 311                                  | Capital Improvement Projects-City   | \$847,233                          | 100,000             | 51,279,545            | 51,033,602            | -                      | -          | \$701,290                        |
| <b>Capital Projects Funds Totals</b> |                                     | <b>\$1,117,656</b>                 | <b>\$178,146</b>    | <b>\$51,279,545</b>   | <b>\$51,033,602</b>   | <b>\$422,639</b>       | <b>\$0</b> | <b>\$627,220</b>                 |

**City of South Gate  
Financial Proposed Summary  
Fiscal Year 2026/27**

**Available Fund Balances Summary**

| Fund No.                             | Fund Name                         | Projected<br>Beginning Fund<br>Balances<br>(7/1/2026) | FY 2026/27<br>Proposed<br>Revenues | FY 2026/27<br>Proposed<br>Expenditures | Proposed<br>Transfers In | Proposed<br>Transfers Out | Reserves   | Projected<br>Ending Fund<br>Balances<br>(6/30/2027) |
|--------------------------------------|-----------------------------------|---|------------------------------------|--|--------------------------|---------------------------|------------|---|
| <b>Enterprise Funds:</b>             |                                   |   |                                    |  |                          |                           |            |   |
| 411                                  | Water                             | \$57,429,226  | 20,289,940                         | 54,921,882                             | 438,752                  | 2,437,368                 | -          | \$20,798,668  |
| 412                                  | Sewer                             | \$12,211,545  | 2,271,809                          | 3,151,338                              | -                        | 4,000                     | -          | \$11,328,016  |
| 413                                  | Refuse Collection                 | \$634,076   | 217,000                            | 388,034                                | -                        | -                         | -          | \$463,042   |
| <b>Enterprise Funds Totals</b>       |                                   | <b>\$70,274,847</b>                                   | <b>\$22,778,749</b>                | <b>\$58,461,254</b>                    | <b>\$438,752</b>         | <b>\$2,441,368</b>        | <b>\$0</b> | <b>\$32,589,726</b>                                 |
| <b>Internal Service Funds:</b>       |                                   |   |                                    |  |                          |                           |            |   |
| 511                                  | Insurance                         | (\$6,913,407)   | 9,456,065                          | 10,819,303                             | 1,381,062                | -                         | -          | (\$6,895,583)                                       |
| 521                                  | Fleet Management                  | \$402,075   | 2,010,985                          | 2,162,016                              | -                        | 50,075                    | -          | \$200,969   |
| 522                                  | Information Systems               | \$2,543,740   | 1,985,344                          | 2,119,658                              | -                        | -                         | -          | \$2,409,426   |
| 523                                  | Capital Asset & Equip Replacement | \$6,539,778   | 707,974                            | 1,786,401                              | -                        | 1,911,419                 | -          | \$3,549,932   |
| 524                                  | Building & Infrastructure Maint   | \$2,896,999   | 59,600                             | 2,254,847                              | -                        | 305,304                   | -          | \$396,448   |
| <b>Internal Service Funds Totals</b> |                                   | <b>\$5,469,185</b>                                    | <b>\$14,219,968</b>                | <b>\$19,142,225</b>                    | <b>\$1,381,062</b>       | <b>\$2,266,798</b>        | <b>\$0</b> | <b>(\$338,808)</b>                                  |
| <b>Total City Funds</b>              |                                   | <b>\$141,490,831</b>                                  | <b>\$163,839,933</b>               | <b>\$221,793,454</b>                   | <b>\$53,925,823</b>      | <b>\$53,925,823</b>       | <b>\$0</b> | <b>\$83,537,310</b>                                 |
| <b>Successor Agency Funds:</b>       |                                   |   |                                    |  |                          |                           |            |   |
| 321                                  | Successor Agency                  | \$1,918,048   | -                                  | 70,311                                 | -                        | -                         | -          | \$1,847,737   |
| 611                                  | Successor Agency ROPS             | \$1,690,595   | 912,158                            | 698,304                                | -                        | -                         | -          | \$1,904,449   |
| <b>Total Successory Agency Funds</b> |                                   | <b>\$3,608,643</b>                                    | <b>\$912,158</b>                   | <b>\$768,615</b>                       | <b>\$0</b>               | <b>\$0</b>                | <b>\$0</b> | <b>\$3,752,186</b>                                  |
| <b>Housing Authority Funds:</b>      |                                   |   |                                    |  |                          |                           |            |   |
| 240                                  | Housing Authority Admin           | \$0   | -                                  | -                                      | -                        | -                         | -          | \$0   |
| 241                                  | Housing Authority - Section 8     | (\$551,633)   | 6,990,315                          | 5,725,349                              | -                        | -                         | -          | \$713,333   |
| <b>Total Housing Authority Funds</b> |                                   | <b>(\$551,633)</b>                                    | <b>\$6,990,315</b>                 | <b>\$5,725,349</b>                     | <b>\$0</b>               | <b>\$0</b>                | <b>\$0</b> | <b>\$713,333</b>                                    |
| <b>Total All Funds</b>               |                                   | <b>\$144,547,841</b>                                  | <b>\$171,742,406</b>               | <b>\$228,287,418</b>                   | <b>\$53,925,823</b>      | <b>\$53,925,823</b>       | <b>\$0</b> | <b>\$88,002,829</b>                                 |

**CAPITAL IMPROVEMENT PROJECTS  
FY 2026-27 Proposed Budget**

| Project No.                            | Project Name                                    | FY 2025-26        | FY 2025-26          | FY 2025-26           | Budget           | FY 2026-27       | FY 2026-27        |
|--|---|-------------------|---------------------|----------------------|------------------|------------------|-------------------|
|  |   | Adjusted Budget   | Projected Expenses  | Projected Carry-Over |                  |                  |                   |
| <b>Building &amp; Inf. Maintenance</b> |   |                   |                     |                      |                  |                  |                   |
| 524-501-21-9100                        | Facility Improvements (SGPD HVAC Installation)  | 1,401,073         | 150,000.00          | 1,251,073            | -                | -                | 1,251,073         |
| 524-790-12-9923                        | City Hall Reroofing Project                     | 971,686           | 40,000.00           | 931,686              | -                | -                | 931,686           |
|  | <b>Subtotal Building &amp; Inf. Maintenance</b> | <b>2,372,758</b>  | <b>190,000.00</b>   | <b>2,182,758</b>     | <b>-</b>         | <b>-</b>         | <b>2,182,758</b>  |
| <b>Streets/Highways/Storm Drains</b>   |   |                   |                     |                      |                  |                  |                   |
| 311-790-31-9219                        | Atlantic Avenue Parking Modifications           | 30,000            | -                   | 30,000               | (30,000)         | -                | -                 |
| 311-790-31-9408                        | I-710 Interchange Phase IV                      | 16,439,920        | 37,686.02           | 16,402,234           | -                | -                | 16,402,234        |
| 311-790-31-9433                        | Garfield/Imperial Street Improvements           | 1,695,148         | -                   | 1,695,148            | -                | -                | 1,695,148         |
| 311-790-31-9447                        | Firestone Blvd Median Island Alameda/LA         | 332,260           | 20,000.00           | 312,260              | (74,070)         | -                | 238,190           |
| 311-790-31-9457                        | Firestone/Otis Widening & Imp Hwy Median        | 82,274            | 11,912.00           | 70,362               | -                | -                | 70,362            |
| 311-790-31-9458                        | Firestone/Atlantic-Railroad Upgrades            | 250,431           | -                   | 250,431              | -                | -                | 250,431           |
| 311-790-31-9473                        | Thermoplastic Striping Streets Citywide         | 263,215           | 218,132.00          | 45,083               | -                | -                | 45,083            |
| 311-790-31-9474                        | Replacement of Damaged TS Poles                 | 118,634           | 5,000.00            | 113,634              | (113,634)        | -                | -                 |
| 311-790-31-9476                        | San Gabriel Avenue Safety Study                 | 30,000            | -                   | 30,000               | -                | -                | 30,000            |
| 311-790-31-9492                        | State Street Complete Streets                   | 1,247,204         | 12,000.00           | 1,235,204            | -                | 650,000          | 1,885,204         |
| 311-790-31-9493                        | Compr Safety Action & Local Rdwy Saf Pln        | 37,665            | 2,250.00            | 35,415               | (35,415)         | -                | -                 |
| 311-790-31-9494                        | San Luis Ave Parking Lot Improvements           | 77,747            | 54,942.71           | 22,804               | -                | -                | 22,804            |
| 311-790-31-9495                        | Hollydale Access Improvements                   | 95,120            | 8,000.00            | 87,120               | -                | 78,146           | 165,266           |
| 311-790-31-9496                        | Southern Ave Multimodal Bridge Project          | -                 | -                   | -                    | -                | 50,000           | 50,000            |
| 311-790-31-9497                        | Wright Road Complete Streets                    | -                 | -                   | -                    | -                | 400,000          | 400,000           |
| 311-790-31-9540                        | Storm Water Infiltration Wells Imp.             | 94,983            | -                   | 94,983               | (94,983)         | -                | -                 |
| 311-790-31-9547                        | WSAB LRT Stations FL Mile Bikeway Safety        | 4,183,011         | 38,077.38           | 4,144,934            | 74,070           | 650,000          | 4,869,004         |
| 311-790-31-9564                        | Garfield Ave Median Improvements                | 272,902           | 75,000.00           | 197,902              | -                | 100,000          | 297,902           |
| 311-790-31-9565                        | Long Beach Pedestrian Improvements              | 373,908           | 325,452.18          | 48,456               | -                | 550,000          | 598,456           |
| 311-790-31-9572                        | Chakemo Improvements - Atlantic-Legacy          | 473,989           | -                   | 473,989              | (473,989)        | -                | -                 |
| 311-790-31-9582                        | Citywide Residential Resurfacing, Ph-I          | 100,255           | -                   | 100,255              | -                | -                | 100,255           |
| 311-790-31-9583                        | Citywide Residential Resurfacing, Ph-II         | 23,289            | -                   | 23,289               | -                | -                | 23,289            |
| 311-790-31-9584                        | Alameda Street Complete Streets                 | 105,512           | 15,633.00           | 89,879               | -                | -                | 89,879            |
| 311-790-31-9585                        | Tweedy Mile Complete Streets                    | 735,780           | 500,000.00          | 235,780              | -                | -                | 235,780           |
| 311-790-31-9587                        | LA County Bridge Maintenance                    | 450,865           | 450,865.00          | 0                    | -                | 50,000           | 50,000            |
| 311-790-31-9588                        | WSAB Light Rail                                 | 444,855           | 1,441.00            | 443,414              | -                | -                | 443,414           |
| 311-790-31-9598                        | Citywide Residential Resurfacing Ph-IV          | 4,887,419         | 3,856,825.16        | 1,030,593            | -                | -                | 1,030,593         |
| 311-790-31-9599                        | Tweedy Mile Complete Streets - Phase II         | 5,738,054         | 60,000.00           | 5,678,054            | -                | 1,500,000        | 7,178,054         |
| 311-790-31-9606                        | Uncontrolled Marked School/Ped Crosswalk        | 10,000            | -                   | 10,000               | -                | -                | 10,000            |
| 311-790-31-9608                        | Southeast L.A. Transit Imp Prj- 745-ST          | -                 | -                   | -                    | -                | 992,000          | 992,000           |
|  | <b>Subtotal Streets/Highways/Storm Drains</b>   | <b>38,594,439</b> | <b>5,693,216.45</b> | <b>32,901,223</b>    | <b>(748,020)</b> | <b>5,020,146</b> | <b>37,173,348</b> |
| <b>Other Transportation</b>            |   |                   |                     |                      |                  |                  |                   |
| 311-790-39-9114                        | PD Fueling Station & Air Compressor Repl        | 24,011            | -                   | 24,011               | -                | -                | 24,011            |
| 311-790-39-9456                        | Systematic Safety Analysis Report (HSIP)        | 15,545            | -                   | 15,545               | -                | -                | 15,545            |
| 311-790-39-9463                        | Citywide LED Street Light Conversion            | 140,375           | -                   | 140,375              | -                | -                | 140,375           |
| 311-790-39-9470                        | Citywide Sidewalk Improvements, Phase VI        | -                 | -                   | -                    | -                | 408,180          | 408,180           |
| 311-790-39-9471                        | Tweedy Blvd TS Synchronization                  | 30,426            | -                   | 30,426               | (30,426)         | -                | -                 |
| 311-790-39-9477                        | The Circle Park Driveway                        | 15,718            | -                   | 15,718               | -                | -                | 15,718            |
| 311-790-39-9480                        | Citywide Sidewalk Improvements Ph-VIII          | 397,952           | -                   | 397,952              | -                | -                | 397,952           |
| 311-790-39-9481                        | Citywide Sidewalk Improvements, Phase IX        | 5,187             | -                   | 5,187                | -                | -                | 5,187             |
| 311-790-39-9483                        | Citywide Parking Study Implementation           | 100,000           | -                   | 100,000              | -                | -                | 100,000           |
| 311-790-39-9486                        | Citywide Annual Sidewalk Grinding               | 296,950           | 6,000.00            | 290,950              | -                | 350,000          | 640,950           |
| 311-790-39-9487                        | Transportation Demand Management Study          | 200,000           | -                   | 200,000              | -                | -                | 200,000           |
| 311-790-39-9488                        | Traffic Management Center                       | 100,000           | 100,000.00          | -                    | -                | -                | -                 |
| 311-790-39-9489                        | Citywide Residential Resurfacing Phase V        | 350,000           | 52,033.90           | 297,966              | -                | 1,650,000        | 1,947,966         |
| 311-790-39-9490                        | Citywide Residential Resurfacing Phase X        | 491,504           | 491,504.00          | -                    | -                | -                | -                 |
| 311-790-39-9491                        | Streetlight Wire Theft Prevention               | 101,895           | -                   | 101,895              | -                | -                | 101,895           |
| 311-790-39-9498                        | Sidewalk Improvements Phase XI                  | -                 | -                   | -                    | -                | 400,000          | 400,000           |
| 311-790-39-9589                        | Tweedy Mile Uncontrolled Crosswalks             | 347,076           | 2,158.00            | 344,918              | -                | -                | 344,918           |
| 311-790-39-9590                        | Improvements at 7 Intersections                 | 1,561,334         | 34,360.40           | 1,526,974            | -                | -                | 1,526,974         |
| 311-790-39-9591                        | Uncontrolled Crosswalks (4-Intersections)       | 250,000           | -                   | 250,000              | -                | -                | 250,000           |
|  | <b>Subtotal Other Transportation</b>            | <b>4,427,972</b>  | <b>686,056.30</b>   | <b>3,741,916</b>     | <b>(30,426)</b>  | <b>2,808,180</b> | <b>6,519,670</b>  |
| <b>Other Community Development</b>     |   |                   |                     |                      |                  |                  |                   |
| 311-790-49-9118                        | Facilities Security System Improvements         | 226,947           | 10,000.00           | 216,947              | -                | -                | 216,947           |
| 311-790-49-9907                        | SG Emergency Operation Center Remodeling        | 408,667           | 6,000.00            | 402,667              | -                | -                | 402,667           |
| 311-790-49-9912                        | ADA Transition Plan Implementation Ph-I         | 52,095            | 196.00              | 51,899               | -                | -                | 51,899            |
| 311-790-49-9914                        | Electric Vehicle Charging Stations              | 48,166            | -                   | 48,166               | (48,166)         | -                | -                 |
| 311-790-49-9915                        | HVAC System SGP Sport Center Complex            | 1,011,843         | 935.00              | 1,010,908            | -                | -                | 1,010,908         |
| 311-790-49-9916                        | Rio Hondo Channel Homeless Encamp Mitig         | 97,300            | 477.00              | 96,823               | -                | -                | 96,823            |
| 311-790-49-9918                        | City Hall HVAC Replacement                      | 1,266,775         | -                   | 1,266,775            | -                | -                | 1,266,775         |
| 311-790-49-9920                        | Building Seismic Retrofit Assessment            | 75,000            | -                   | 75,000               | -                | -                | 75,000            |
|  | <b>Subtotal Other Community Development</b>     | <b>3,186,793</b>  | <b>17,608.00</b>    | <b>3,169,185</b>     | <b>(48,166)</b>  | <b>-</b>         | <b>3,121,019</b>  |
| <b>Sewers</b>                          |   |                   |                     |                      |                  |                  |                   |
| 412-732-52-9502                        | Sewer Master Plan                               | -                 | -                   | -                    | -                | 350,000          | 350,000           |
| 412-732-52-9505                        | Sewer System Relining Improvements              | 2,016,222         | 1,430,000.00        | 586,222              | -                | -                | 586,222           |
|  | <b>Subtotal Sewers</b>                          | <b>2,016,222</b>  | <b>1,430,000</b>    | <b>586,222</b>       | <b>-</b>         | <b>350,000</b>   | <b>936,222</b>    |
| <b>Parks &amp; Recreation</b>          |   |                   |                     |                      |                  |                  |                   |
| 243-634-61-9221                        | South Gate Park – Ballfield Shade Struct        | 600,000           | -                   | 600,000              | -                | -                | 600,000           |
| 243-634-61-9222                        | South Gate Park – Swim Stadium Scorebrd         | 144,254           | 144,254.00          | -                    | -                | -                | -                 |
| 243-634-61-9223                        | South Gate Park – Sports Ctr Gym Divider        | -                 | -                   | -                    | -                | -                | -                 |
| 243-634-61-9224                        | Gardendale Park – New Tot Lot                   | 245,000           | 245,000.00          | -                    | -                | -                | -                 |
| 243-634-61-9225                        | Demolition & Clearance Project                  | 225,000           | -                   | 225,000              | -                | -                | 225,000           |
| 243-634-61-9226                        | Street & Sidewalk Project                       | 275,000           | -                   | 275,000              | -                | -                | 275,000           |
| 271-490-61-9200                        | South Gate Park – Swim Stadium Scorebrd         | 15,294            | 15,294.00           | 0                    | -                | -                | 0                 |
| 311-790-61-9212                        | South Gate & Cesar Chavez Park-Restrooms        | 8,893             | -                   | 8,893                | -                | -                | 8,893             |
| 311-790-61-9217                        | Circle Park Renovation Project                  | 1,471,802         | 1,825,720.15        | (353,918)            | 673,415          | -                | 319,496           |
| 311-790-61-9485                        | SG Park Boy Scout Huts Roof Restoration         | 337,618           | 296.00              | 337,322              | -                | -                | 337,322           |
| 311-790-61-9211                        | SGP Fence Replacement                           | 475,799           | -                   | 475,799              | -                | -                | 475,799           |
| 311-790-61-9214                        | Urban Orchard                                   | 2,403,650         | 1,304,878.01        | 1,098,772            | -                | -                | 1,098,772         |
| 311-790-61-9220                        | Hollydale Community Park Renovation             | 373,378           | 150,000.00          | 223,378              | (223,378)        | -                | -                 |
| 311-790-61-9484                        | SG Park Auditorium Roof Restoration/Repl        | 1,325,745         | 950,000.00          | 375,745              | -                | -                | 375,745           |
| 311-790-61-9913                        | Locker Rooms Renovation Project                 | 118,740           | -                   | 118,740              | -                | -                | 118,740           |
| 524-415-61-9104                        | S. G Pool Improvements                          | 63,240            | 15,000.00           | 48,240               | -                | -                | 48,240            |
| 524-460-61-9100                        | Park Facility Improvements                      | 22,633            | -                   | 22,633               | -                | -                | 22,633            |
|  | <b>Subtotal Parks &amp; Recreation</b>          | <b>8,106,046</b>  | <b>4,650,442.16</b> | <b>3,455,604</b>     | <b>450,036</b>   | <b>-</b>         | <b>3,905,640</b>  |
| <b>Other Culture &amp; Leisure</b>     |   |                   |                     |                      |                  |                  |                   |

**CAPITAL IMPROVEMENT PROJECTS  
FY 2026-27 Proposed Budget**

| Project No.     | Project Name                                | FY 2025-26<br>Adjusted Budget | FY 2025-26<br>Projected<br>Expenses | FY 2025-26<br>Projected<br>Carry-Over | Budget<br>Adjustments | FY 2026-27<br>New Appropriations | FY 2026-27<br>Proposed Budget |
|-----------------|---|-------------------------------|-------------------------------------|---------------------------------------|-----------------------|----------------------------------|-------------------------------|
| 311-790-69-9424 | Seaborg Building Relocation                 | 116,513                       | 15,000.00                           | 101,513                               | -                     | -                                | 101,513                       |
|                 | <b>Subtotal Other Culture &amp; Leisure</b> | <b>116,513</b>                | <b>15,000.00</b>                    | <b>101,513</b>                        | <b>-</b>              | <b>-</b>                         | <b>101,513</b>                |
| <b>Water</b>    |   |                               |                                     |                                       |                       |                                  |                               |
| 311-790-71-9607 | Demolition of Salt Lake Water Tank          | 282,270                       | 153,043.91                          | 129,227                               | -                     | 1,500,000                        | 1,629,227                     |
| 411-731-71-9522 | Water Main Replacement Phase II             | 4,230,798                     | -                                   | 4,230,798                             | -                     | -                                | 4,230,798                     |
| 411-731-71-9523 | Water Main Replacement Phase III            | 175,564                       | 115,366.20                          | 60,198                                | -                     | 4,000,000                        | 4,060,198                     |
| 411-731-71-9524 | Water Lateral Repairs                       | 300,000                       | -                                   | 300,000                               | -                     | -                                | 300,000                       |
| 411-731-71-9545 | Well No. 18 Rehabilitation Phase 2          | 500,000                       | -                                   | 500,000                               | -                     | -                                | 500,000                       |
| 411-731-71-9546 | Well Meter Repl, Upgrade to MWD Inter-ti    | 1,258,717                     | 15,108.00                           | 1,243,609                             | -                     | -                                | 1,243,609                     |
| 411-731-71-9576 | Coating Hawkins-Santa Fe&Elizabeth Tanks    | 528,121                       | 55,960.00                           | 472,161                               | -                     | -                                | 472,161                       |
| 411-731-71-9577 | Urban Orchard Well No. 30                   | 5,255,783                     | -                                   | 5,255,783                             | -                     | -                                | 5,255,783                     |
| 411-731-71-9579 | Well Abandonment at 3 Locations             | 206,808                       | -                                   | 206,808                               | -                     | -                                | 206,808                       |
| 411-731-71-9580 | SCADA System Upgrades                       | 631,682                       | 207,085.79                          | 424,596                               | -                     | -                                | 424,596                       |
| 411-731-71-9581 | AMI/AMR Meter Replacement Phase III         | 163,515                       | -                                   | 163,515                               | -                     | -                                | 163,515                       |
| 411-731-71-9582 | AMI/ AMR Meter Replacement Phase VI         | -                             | -                                   | -                                     | -                     | 2,000,000                        | 2,000,000                     |
| 411-731-71-9583 | AMI/AMR Meter Replacement Phase V           | 2,112,649                     | 118,275.90                          | 1,994,373                             | -                     | -                                | 1,994,373                     |
| 411-731-71-9584 | Citywide Backflow Prevention System         | 100,000                       | -                                   | 100,000                               | -                     | -                                | 100,000                       |
| 411-731-71-9592 | Water Main Replacement Phase I              | 184,335                       | 8,901.20                            | 175,434                               | -                     | -                                | 175,434                       |
| 411-731-71-9593 | AMI/AMR Meter Replacement Phase IV          | 1,731,196                     | 1,492,000.00                        | 239,196                               | -                     | -                                | 239,196                       |
| 411-731-71-9594 | Park Reservoir PFOA Treatment Facility      | 7,492,940                     | 521,000.00                          | 6,971,940                             | -                     | 2,000,000                        | 8,971,940                     |
| 411-731-71-9595 | As-needed Water Main Repairs                | 100,000                       | -                                   | 100,000                               | -                     | -                                | 100,000                       |
| 411-731-71-9596 | Citywide Valve Replacement                  | 564,954                       | -                                   | 564,954                               | -                     | -                                | 564,954                       |
| 411-731-71-9605 | Lead and Copper Rule Revisions (LCRR)       | 17,334                        | -                                   | 17,334                                | (17,334)              | -                                | -                             |
| 411-731-71-9916 | EV Charging Station at PW Yard              | 143,633                       | 143,633.00                          | 0                                     | -                     | -                                | 0                             |
| 411-731-71-9917 | Firestone Blvd Bridge Water Main L-Pipe     | 418,024                       | 75,000.00                           | 343,024                               | -                     | -                                | 343,024                       |
| 411-731-71-9925 | West Side Reservoir Rehabilitation Proj     | 88,380                        | 60,000.00                           | 28,380                                | -                     | 2,000,000                        | 2,028,380                     |
|                 | <b>Subtotal Water</b>                       | <b>26,486,705</b>             | <b>2,965,374.00</b>                 | <b>23,521,331</b>                     | <b>(17,334)</b>       | <b>11,500,000</b>                | <b>35,003,997</b>             |
|                 | <b>Totals</b>                               | <b>85,307,448</b>             | <b>15,647,697</b>                   | <b>69,659,751</b>                     | <b>(393,909)</b>      | <b>19,678,326</b>                | <b>88,944,168</b>             |

| FY 2025-26 Projected Expenditures By Fund       |  |                           | 100           | 100-RES       | 212            | 213          | 215              | 220             | 221            |
|---|--|---------------------------|---------------|---------------|----------------|--------------|------------------|-----------------|----------------|
| Project Account No.                             | Project Name                                   | Projected Expenses for FY | Gen Fund      | Reserve       | Gas Tax        | TDA3         | SB 1             | Road Mitigation | Prop A Transit |
|   |  | 2025-26                   |               |               |                |              |                  |                 |                |
| 243-634-61-9222                                 | South Gate Park – Swim Stadium Scorebrd        | 144,254                   | -             | -             | -              | -            | -                | -               | -              |
| 243-634-61-9224                                 | Gardendale Park – New Tot Lot                  | 245,000                   | -             | -             | -              | -            | -                | -               | -              |
| 271-490-61-9200                                 | South Gate Park – Swim Stadium Scorebrd        | 15,294                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9408                                 | I-710 Interchange Phase IV                     | 37,686                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9447                                 | Firestone Blvd Median Island Alameda/LA        | 20,000                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9457                                 | Firestone/Otis Widening & Imp Hwy Median       | 11,912                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9473                                 | Thermoplastic Striping Streets Citywide        | 218,132                   | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9474                                 | Replacement of Damaged TS Poles                | 5,000                     | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9492                                 | State Street Complete Streets                  | 12,000                    | -             | -             | -              | -            | -                | -               | 6,000          |
| 311-790-31-9493                                 | Compr Safety Action & Local Rdwy Saf Pln       | 2,250                     | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9494                                 | San Luis Ave Parking Lot Improvements          | 54,943                    | -             | 54,943        | -              | -            | -                | -               | -              |
| 311-790-31-9495                                 | Hollydale Access Improvements                  | 8,000                     | -             | -             | -              | 8,000        | -                | -               | -              |
| 311-790-31-9547                                 | WSAB LRT Stations FL Mile Bikeway Safety       | 38,077                    | -             | -             | -              | -            | -                | -               | 38,077         |
| 311-790-31-9564                                 | Garfield Ave Median Improvements               | 75,000                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9565                                 | Long Beach Pedestrian Improvements             | 325,452                   | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9584                                 | Alameda Street Complete Streets                | 15,633                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9585                                 | Tweedy Mile Complete Streets                   | 500,000                   | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9587                                 | LA County Bridge Maintenance                   | 450,865                   | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9588                                 | WSAB Light Rail                                | 1,441                     | -             | -             | -              | -            | -                | -               | -              |
| 311-790-31-9598                                 | Citywide Residential Resurfacing Ph-IV         | 3,856,825                 | -             | -             | 800,000        | -            | 2,430,289        | 210,000         | -              |
| 311-790-31-9599                                 | Tweedy Mile Complete Streets - Phase II        | 60,000                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-39-9486                                 | Citywide Annual Sidewalk Grinding              | 6,000                     | -             | -             | -              | -            | 6,000            | -               | -              |
| 311-790-39-9488                                 | Traffic Management Center                      | 100,000                   | -             | -             | -              | -            | -                | -               | -              |
| 311-790-39-9489                                 | Citywide Residential Resurfacing Phase V       | 52,034                    | -             | -             | -              | -            | 52,034           | -               | -              |
| 311-790-39-9490                                 | Citywide Residential Resurfacing Phase X       | 491,504                   | -             | -             | -              | -            | 491,504          | -               | -              |
| 311-790-39-9589                                 | Tweedy Mile Uncontrolled Crosswalks            | 2,158                     | -             | -             | -              | -            | 2,158            | -               | -              |
| 311-790-39-9590                                 | Improvements at 7 Intersections                | 34,360                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-49-9118                                 | Facilities Security System Improvements        | 10,000                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-49-9907                                 | SG Emergency Operation Center Remodeling       | 6,000                     | -             | -             | -              | -            | -                | -               | -              |
| 311-790-49-9912                                 | ADA Transition Plan Implementation Ph-I        | 196                       | 196           | -             | -              | -            | -                | -               | -              |
| 311-790-49-9915                                 | HVAC System SGP Sport Center Complex           | 935                       | -             | -             | -              | -            | -                | -               | -              |
| 311-790-49-9916                                 | Rio Hondo Channel Homeless Encam Mitig         | 477                       | -             | -             | -              | -            | -                | -               | -              |
| 311-790-61-9217                                 | Circle Park Renovation Project                 | 1,825,720                 | -             | -             | -              | -            | -                | -               | -              |
| 311-790-61-9485                                 | SG Park Boy Scout Huts Roof Restoration        | 296                       | -             | -             | -              | -            | -                | -               | -              |
| 311-790-61-9214                                 | Urban Orchard                                  | 1,304,878                 | -             | -             | -              | -            | -                | -               | -              |
| 311-790-61-9220                                 | Hollydale Community Park Renovation            | 150,000                   | 43,116        | -             | -              | -            | -                | -               | -              |
| 311-790-61-9484                                 | SG Park Auditorium Roof Restoration/Repl       | 950,000                   | -             | -             | -              | -            | -                | -               | -              |
| 311-790-69-9424                                 | Seaborg Building Relocation                    | 15,000                    | -             | -             | -              | -            | -                | -               | -              |
| 311-790-71-9607                                 | Demolition of Salt Lake Water Tank             | 153,044                   | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9523                                 | Water Main Replacement Phase III               | 115,366                   | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9546                                 | Well Meter Repl, Upgrade to MWD Inter-ti       | 15,108                    | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9576                                 | Coating Hawkins-Santa Fe&Elizabeth Tanks       | 55,960                    | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9580                                 | SCADA System Upgrades                          | 207,086                   | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9583                                 | AMI/AMR Meter Replacement Phase V              | 118,276                   | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9592                                 | Water Main Replacement Phase I                 | 8,901                     | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9593                                 | AMI/AMR Meter Replacement Phase IV             | 1,492,000                 | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9594                                 | Park Reservoir PFOA Treatment Facility         | 521,000                   | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9916                                 | EV Charging Station at PW Yard                 | 143,633                   | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9917                                 | Firestone Blvd Bridge Water Main L-Pipe        | 75,000                    | -             | -             | -              | -            | -                | -               | -              |
| 411-731-71-9925                                 | West Side Reservoir Rehabilitation Proj        | 60,000                    | -             | -             | -              | -            | -                | -               | -              |
| 412-732-52-9505                                 | Sewer System Relining Improvements             | 1,430,000                 | -             | -             | -              | -            | -                | -               | -              |
| 524-415-61-9104                                 | S. G Pool Improvements                         | 15,000                    | -             | -             | -              | -            | -                | -               | -              |
| 524-501-21-9100                                 | Facility Improvements (SGPD HVAC Installation) | 150,000                   | -             | -             | -              | -            | -                | -               | -              |
| 524-790-12-9923                                 | City Hall Reroofing Project                    | 40,000                    | -             | -             | -              | -            | -                | -               | -              |
| <b>FY 2025-26 Projected Expenditures Total:</b> |  | <b>15,647,697</b>         | <b>43,312</b> | <b>54,943</b> | <b>800,000</b> | <b>8,000</b> | <b>2,981,985</b> | <b>210,000</b>  | <b>44,077</b>  |

| FY 2025-26 Projected Expenditures By Fund       |  |                         | 222              | 224           | 225           | 243            | 261               | 268              | 271                   |
|---|--|-------------------------|------------------|---------------|---------------|----------------|-------------------|------------------|-----------------------|
| Project Account No.                             | Project Name                                   | Projected               | Prop C Transit   | Measure R     | Measure M     | CDBG           | Fed & State Grant | ARPA             | Park Enhancement Fund |
|   |  | Expenses for FY 2025-26 |                  |               |               |                |                   |                  |                       |
| 243-634-61-9222                                 | South Gate Park – Swim Stadium Scorebrd        | 144,254                 | -                | -             | -             | 144,254        | -                 | -                | -                     |
| 243-634-61-9224                                 | Gardendale Park – New Tot Lot                  | 245,000                 | -                | -             | -             | 245,000        | -                 | -                | -                     |
| 271-490-61-9200                                 | South Gate Park – Swim Stadium Scorebrd        | 15,294                  | -                | -             | -             | -              | -                 | -                | 15,294                |
| 311-790-31-9408                                 | I-710 Interchange Phase IV                     | 37,686                  | -                | -             | -             | -              | 37,686            | -                | -                     |
| 311-790-31-9447                                 | Firestone Blvd Median Island Alameda/LA        | 20,000                  | 20,000           | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9457                                 | Firestone/Otis Widening & Imp Hwy Median       | 11,912                  | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9473                                 | Thermoplastic Striping Streets Citywide        | 218,132                 | 188,132          | -             | 30,000        | -              | -                 | -                | -                     |
| 311-790-31-9474                                 | Replacement of Damaged TS Poles                | 5,000                   | 5,000            | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9492                                 | State Street Complete Streets                  | 12,000                  | -                | -             | -             | -              | 6,000             | -                | -                     |
| 311-790-31-9493                                 | Compr Safety Action & Local Rdwy Saf Pln       | 2,250                   | 2,250            | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9494                                 | San Luis Ave Parking Lot Improvements          | 54,943                  | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9495                                 | Hollydale Access Improvements                  | 8,000                   | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9547                                 | WSAB LRT Stations FL Mile Bikeway Safety       | 38,077                  | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9564                                 | Garfield Ave Median Improvements               | 75,000                  | 75,000           | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9565                                 | Long Beach Pedestrian Improvements             | 325,452                 | 325,452          | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9584                                 | Alameda Street Complete Streets                | 15,633                  | -                | 15,633        | -             | -              | -                 | -                | -                     |
| 311-790-31-9585                                 | Tweedy Mile Complete Streets                   | 500,000                 | 500,000          | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9587                                 | LA County Bridge Maintenance                   | 450,865                 | 450,865          | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9588                                 | WSAB Light Rail                                | 1,441                   | 1,441            | -             | -             | -              | -                 | -                | -                     |
| 311-790-31-9598                                 | Citywide Residential Resurfacing Ph-IV         | 3,856,825               | -                | 70,000        | 20,817        | 76,643         | 249,076           | -                | -                     |
| 311-790-31-9599                                 | Tweedy Mile Complete Streets - Phase II        | 60,000                  | 60,000           | -             | -             | -              | -                 | -                | -                     |
| 311-790-39-9486                                 | Citywide Annual Sidewalk Grinding              | 6,000                   | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-39-9488                                 | Traffic Management Center                      | 100,000                 | 100,000          | -             | -             | -              | -                 | -                | -                     |
| 311-790-39-9489                                 | Citywide Residential Resurfacing Phase V       | 52,034                  | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-39-9490                                 | Citywide Residential Resurfacing Phase X       | 491,504                 | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-39-9589                                 | Tweedy Mile Uncontrolled Crosswalks            | 2,158                   | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-39-9590                                 | Improvements at 7 Intersections                | 34,360                  | -                | -             | -             | -              | 34,360            | -                | -                     |
| 311-790-49-9118                                 | Facilities Security System Improvements        | 10,000                  | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-49-9907                                 | SG Emergency Operation Center Remodeling       | 6,000                   | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-49-9912                                 | ADA Transition Plan Implementation Ph-I        | 196                     | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-49-9915                                 | HVAC System SGP Sport Center Complex           | 935                     | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-49-9916                                 | Rio Hondo Channel Homeless Encam Mitig         | 477                     | 477              | -             | -             | -              | -                 | -                | -                     |
| 311-790-61-9217                                 | Circle Park Renovation Project                 | 1,825,720               | -                | -             | -             | -              | 1,825,720         | -                | -                     |
| 311-790-61-9485                                 | SG Park Boy Scout Huts Roof Restoration        | 296                     | -                | -             | -             | -              | -                 | -                | -                     |
| 311-790-61-9214                                 | Urban Orchard                                  | 1,304,878               | -                | -             | -             | -              | 1,304,878         | -                | -                     |
| 311-790-61-9220                                 | Hollydale Community Park Renovation            | 150,000                 | -                | -             | -             | -              | 106,884           | -                | -                     |
| 311-790-61-9484                                 | SG Park Auditorium Roof Restoration/Repl       | 950,000                 | -                | -             | -             | -              | 950,000           | -                | -                     |
| 311-790-69-9424                                 | Seaborg Building Relocation                    | 15,000                  | -                | -             | -             | -              | -                 | -                | 15,000                |
| 311-790-71-9607                                 | Demolition of Salt Lake Water Tank             | 153,044                 | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9523                                 | Water Main Replacement Phase III               | 115,366                 | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9546                                 | Well Meter Repl, Upgrade to MWD Inter-ti       | 15,108                  | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9576                                 | Coating Hawkins-Santa Fe&Elizabeth Tanks       | 55,960                  | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9580                                 | SCADA System Upgrades                          | 207,086                 | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9583                                 | AMI/AMR Meter Replacement Phase V              | 118,276                 | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9592                                 | Water Main Replacement Phase I                 | 8,901                   | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9593                                 | AMI/AMR Meter Replacement Phase IV             | 1,492,000               | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9594                                 | Park Reservoir PFOA Treatment Facility         | 521,000                 | -                | -             | -             | -              | 521,000           | -                | -                     |
| 411-731-71-9916                                 | EV Charging Station at PW Yard                 | 143,633                 | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9917                                 | Firestone Blvd Bridge Water Main L-Pipe        | 75,000                  | -                | -             | -             | -              | -                 | -                | -                     |
| 411-731-71-9925                                 | West Side Reservoir Rehabilitation Proj        | 60,000                  | -                | -             | -             | -              | -                 | -                | -                     |
| 412-732-52-9505                                 | Sewer System Relining Improvements             | 1,430,000               | -                | -             | -             | -              | -                 | 1,387,276        | -                     |
| 524-415-61-9104                                 | S. G Pool Improvements                         | 15,000                  | -                | -             | -             | -              | -                 | -                | -                     |
| 524-501-21-9100                                 | Facility Improvements (SGPD HVAC Installation) | 150,000                 | -                | -             | -             | -              | -                 | -                | -                     |
| 524-790-12-9923                                 | City Hall Reroofing Project                    | 40,000                  | -                | -             | -             | -              | -                 | -                | -                     |
| <b>FY 2025-26 Projected Expenditures Total:</b> |  | <b>15,647,697</b>       | <b>1,728,617</b> | <b>85,633</b> | <b>50,817</b> | <b>465,897</b> | <b>5,035,604</b>  | <b>1,387,276</b> | <b>30,294</b>         |

| FY 2025-26 Projected Expenditures By Fund       |  |                         | 311-RES       | 411            | 411              | 412           | 523                       | 524                   |
|---|--|-------------------------|---------------|----------------|------------------|---------------|---------------------------|-----------------------|
| Project Account No.                             | Project Name                                   | Projected               | ERC - Reserve | Water          | Water            | Sewer         | Cap Asset & Equip Replace | Building & Infr Maint |
|   |  | Expenses for FY 2025-26 |               |                |                  |               |                           |                       |
| 243-634-61-9222                                 | South Gate Park – Swim Stadium Scorebrd        | 144,254                 | -             | -              | -                | -             | -                         | -                     |
| 243-634-61-9224                                 | Gardendale Park – New Tot Lot                  | 245,000                 | -             | -              | -                | -             | -                         | -                     |
| 271-490-61-9200                                 | South Gate Park – Swim Stadium Scorebrd        | 15,294                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9408                                 | I-710 Interchange Phase IV                     | 37,686                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9447                                 | Firestone Blvd Median Island Alameda/LA        | 20,000                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9457                                 | Firestone/Otis Widening & Imp Hwy Median       | 11,912                  | -             | 11,912         | -                | -             | -                         | -                     |
| 311-790-31-9473                                 | Thermoplastic Striping Streets Citywide        | 218,132                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9474                                 | Replacement of Damaged TS Poles                | 5,000                   | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9492                                 | State Street Complete Streets                  | 12,000                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9493                                 | Compr Safety Action & Local Rdwy Saf Pln       | 2,250                   | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9494                                 | San Luis Ave Parking Lot Improvements          | 54,943                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9495                                 | Hollydale Access Improvements                  | 8,000                   | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9547                                 | WSAB LRT Stations FL Mile Bikeway Safety       | 38,077                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9564                                 | Garfield Ave Median Improvements               | 75,000                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9565                                 | Long Beach Pedestrian Improvements             | 325,452                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9584                                 | Alameda Street Complete Streets                | 15,633                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9585                                 | Tweedy Mile Complete Streets                   | 500,000                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9587                                 | LA County Bridge Maintenance                   | 450,865                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9588                                 | WSAB Light Rail                                | 1,441                   | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9598                                 | Citywide Residential Resurfacing Ph-IV         | 3,856,825               | -             | -              | -                | -             | -                         | -                     |
| 311-790-31-9599                                 | Tweedy Mile Complete Streets - Phase II        | 60,000                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-39-9486                                 | Citywide Annual Sidewalk Grinding              | 6,000                   | -             | -              | -                | -             | -                         | -                     |
| 311-790-39-9488                                 | Traffic Management Center                      | 100,000                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-39-9489                                 | Citywide Residential Resurfacing Phase V       | 52,034                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-39-9490                                 | Citywide Residential Resurfacing Phase X       | 491,504                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-39-9589                                 | Tweedy Mile Uncontrolled Crosswalks            | 2,158                   | -             | -              | -                | -             | -                         | -                     |
| 311-790-39-9590                                 | Improvements at 7 Intersections                | 34,360                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-49-9118                                 | Facilities Security System Improvements        | 10,000                  | -             | -              | -                | -             | 10,000                    | -                     |
| 311-790-49-9907                                 | SG Emergency Operation Center Remodeling       | 6,000                   | -             | -              | -                | -             | -                         | 6,000                 |
| 311-790-49-9912                                 | ADA Transition Plan Implementation Ph-I        | 196                     | -             | -              | -                | -             | -                         | -                     |
| 311-790-49-9915                                 | HVAC System SGP Sport Center Complex           | 935                     | 935           | -              | -                | -             | -                         | -                     |
| 311-790-49-9916                                 | Rio Hondo Channel Homeless Encam Mitig         | 477                     | -             | -              | -                | -             | -                         | -                     |
| 311-790-61-9217                                 | Circle Park Renovation Project                 | 1,825,720               | -             | -              | -                | -             | -                         | -                     |
| 311-790-61-9485                                 | SG Park Boy Scout Huts Roof Restoration        | 296                     | -             | -              | -                | -             | 296                       | -                     |
| 311-790-61-9214                                 | Urban Orchard                                  | 1,304,878               | -             | -              | -                | -             | -                         | -                     |
| 311-790-61-9220                                 | Hollydale Community Park Renovation            | 150,000                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-61-9484                                 | SG Park Auditorium Roof Restoration/Repl       | 950,000                 | -             | -              | -                | -             | -                         | -                     |
| 311-790-69-9424                                 | Seaborg Building Relocation                    | 15,000                  | -             | -              | -                | -             | -                         | -                     |
| 311-790-71-9607                                 | Demolition of Salt Lake Water Tank             | 153,044                 | -             | 153,044        | -                | -             | -                         | -                     |
| 411-731-71-9523                                 | Water Main Replacement Phase III               | 115,366                 | -             | -              | 115,366          | -             | -                         | -                     |
| 411-731-71-9546                                 | Well Meter Repl, Upgrade to MWD Inter-ti       | 15,108                  | -             | -              | 15,108           | -             | -                         | -                     |
| 411-731-71-9576                                 | Coating Hawkins-Santa Fe&Elizabeth Tanks       | 55,960                  | -             | -              | 55,960           | -             | -                         | -                     |
| 411-731-71-9580                                 | SCADA System Upgrades                          | 207,086                 | -             | -              | 207,086          | -             | -                         | -                     |
| 411-731-71-9583                                 | AMI/AMR Meter Replacement Phase V              | 118,276                 | -             | -              | 118,276          | -             | -                         | -                     |
| 411-731-71-9592                                 | Water Main Replacement Phase I                 | 8,901                   | -             | -              | 8,901            | -             | -                         | -                     |
| 411-731-71-9593                                 | AMI/AMR Meter Replacement Phase IV             | 1,492,000               | -             | -              | 1,492,000        | -             | -                         | -                     |
| 411-731-71-9594                                 | Park Reservoir PFOA Treatment Facility         | 521,000                 | -             | -              | -                | -             | -                         | -                     |
| 411-731-71-9916                                 | EV Charging Station at PW Yard                 | 143,633                 | -             | -              | 143,633          | -             | -                         | -                     |
| 411-731-71-9917                                 | Firestone Blvd Bridge Water Main L-Pipe        | 75,000                  | -             | -              | 75,000           | -             | -                         | -                     |
| 411-731-71-9925                                 | West Side Reservoir Rehabilitation Proj        | 60,000                  | -             | -              | 60,000           | -             | -                         | -                     |
| 412-732-52-9505                                 | Sewer System Relining Improvements             | 1,430,000               | -             | -              | -                | 42,724        | -                         | -                     |
| 524-415-61-9104                                 | S. G Pool Improvements                         | 15,000                  | -             | -              | -                | -             | -                         | 15,000                |
| 524-501-21-9100                                 | Facility Improvements (SGPD HVAC Installation) | 150,000                 | -             | -              | -                | -             | -                         | 150,000               |
| 524-790-12-9923                                 | City Hall Reroofing Project                    | 40,000                  | -             | -              | -                | -             | -                         | 40,000                |
| <b>FY 2025-26 Projected Expenditures Total:</b> |  | <b>15,647,697</b>       | <b>935</b>    | <b>164,956</b> | <b>2,291,330</b> | <b>42,724</b> | <b>10,296</b>             | <b>211,000</b>        |

| FY 2026-27 Proposed CIP Budget By Fund       |  |  | 100            | 100-RES        | 212           | 213            | 215              | 217              | 221              |
|--|--|--|----------------|----------------|---------------|----------------|------------------|------------------|------------------|
| Project Account No.                          | Project Name                                   | Proposed FY 2026-27 Budget by Funding Source | Gen Fund       | Reserve        | Gas Tax       | TDA3           | SB 1             | Measure W        | Prop A Transit   |
| 243-634-61-9221                              | South Gate Park – Ballfield Shade Struct       | 600,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 243-634-61-9225                              | Demolition & Clearance Project                 | 225,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 243-634-61-9226                              | Street & Sidewalk Project                      | 275,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9408                              | I-710 Interchange Phase IV                     | 16,402,234                                   | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9433                              | Garfield/Imperial Street Improvements          | 1,695,148                                    | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9447                              | Firestone Blvd Median Island Alameda/LA        | 238,190                                      | -              | -              | 33,000        | -              | -                | -                | -                |
| 311-790-31-9457                              | Firestone/Otis Widening & Imp Hwy Median       | 70,362                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9458                              | Firestone/Atlantic-Railroad Upgrades           | 250,431                                      | -              | 250,431        | -             | -              | -                | -                | -                |
| 311-790-31-9473                              | Thermoplastic Striping Streets Citywide        | 45,083                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9476                              | San Gabriel Avenue Safety Study                | 30,000                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9492                              | State Street Complete Streets                  | 1,885,204                                    | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9494                              | San Luis Ave Parking Lot Improvements          | 22,804                                       | -              | 22,804         | -             | -              | -                | -                | -                |
| 311-790-31-9495                              | Hollydale Access Improvements                  | 165,266                                      | -              | -              | -             | 165,266        | -                | -                | -                |
| 311-790-31-9496                              | Southern Ave Multimodal Bridge Project         | 50,000                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9497                              | Wright Road Complete Streets                   | 400,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9547                              | WSAB LRT Stations FL Mile Bikeway Safety       | 4,869,004                                    | -              | -              | -             | 183,181        | -                | -                | 661,923          |
| 311-790-31-9564                              | Garfield Ave Median Improvements               | 297,902                                      | -              | -              | -             | 74,192         | -                | -                | -                |
| 311-790-31-9565                              | Long Beach Pedestrian Improvements             | 598,455                                      | -              | -              | 6,399         | -              | -                | -                | -                |
| 311-790-31-9582                              | Citywide Residential Resurfacing, Ph-I         | 100,255                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9583                              | Citywide Residential Resurfacing, Ph-II        | 23,289                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9584                              | Alameda Street Complete Streets                | 89,879                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9585                              | Tweedy Mile Complete Streets                   | 235,780                                      | -              | -              | -             | -              | -                | 235,780          | -                |
| 311-790-31-9587                              | LA County Bridge Maintenance                   | 50,000                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9588                              | WSAB Light Rail                                | 443,414                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9598                              | Citywide Residential Resurfacing Ph-IV         | 1,030,593                                    | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9599                              | Tweedy Mile Complete Streets - Phase II        | 7,178,054                                    | -              | -              | -             | -              | 225,000          | -                | 1,500,000        |
| 311-790-31-9606                              | Uncontrolled Marked School/Ped Crosswalk       | 10,000                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-31-9608                              | Southeast L.A. Transit Imp Prj- 745-ST         | 992,000                                      | -              | -              | -             | -              | -                | -                | 392,000          |
| 311-790-39-9114                              | PD Fueling Station & Air Compressor Repl       | 24,011                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9456                              | Systematic Safety Analysis Report (HSIP)       | 15,545                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9463                              | Citywide LED Street Light Conversion           | 140,375                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9470                              | Citywide Sidewalk Improvements, Phase VI       | 408,180                                      | -              | -              | -             | -              | 408,180          | -                | -                |
| 311-790-39-9477                              | The Circle Park Driveway                       | 15,718                                       | 15,718         | -              | -             | -              | -                | -                | -                |
| 311-790-39-9480                              | Citywide Sidewalk Improvements Ph-VIII         | 397,952                                      | -              | -              | -             | -              | 397,952          | -                | -                |
| 311-790-39-9481                              | Citywide Sidewalk Improvements, Phase IX       | 5,187  | -              | -              | -             | -              | 5,187            | -                | -                |
| 311-790-39-9483                              | Citywide Parking Study Implementation          | 100,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9486                              | Citywide Annual Sidewalk Grinding              | 640,950                                      | -              | -              | -             | -              | 640,950          | -                | -                |
| 311-790-39-9487                              | Transportation Demand Management Study         | 200,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9489                              | Citywide Residential Resurfacing Phase V       | 1,947,966                                    | -              | -              | -             | -              | 1,647,966        | -                | -                |
| 311-790-39-9491                              | Streetlight Wire Theft Prevention              | 101,895                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9498                              | Sidewalk Improvements Phase XI                 | 400,000                                      | -              | -              | -             | -              | 400,000          | -                | -                |
| 311-790-39-9589                              | Tweedy Mile Uncontrolled Crosswalks            | 344,918                                      | -              | -              | -             | -              | 97,842           | -                | -                |
| 311-790-39-9590                              | Improvements at 7 Intersections                | 1,526,974                                    | -              | -              | -             | -              | -                | -                | -                |
| 311-790-39-9591                              | Uncontrolled Crosswalks (4-Intersections)      | 250,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-49-9118                              | Facilities Security System Improvements        | 216,947                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-49-9907                              | SG Emergency Operation Center Remodeling       | 402,667                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-49-9912                              | ADA Transition Plan Implementation Ph-I        | 51,899                                       | 51,899         | -              | -             | -              | -                | -                | -                |
| 311-790-49-9915                              | HVAC System SGP Sport Center Complex           | 1,010,909                                    | -              | -              | -             | -              | -                | -                | -                |
| 311-790-49-9916                              | Rio Hondo Channel Homeless Encam Mitig         | 96,823                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-49-9918                              | City Hall HVAC Replacement                     | 1,266,775                                    | -              | -              | -             | -              | -                | -                | -                |
| 311-790-49-9920                              | Building Seismic Retrofit Assessment           | 75,000                                       | -              | -              | -             | -              | -                | -                | -                |
| 311-790-61-9212                              | South Gate & Cesar Chavez Park-Restrooms       | 8,893  | 8,893          | -              | -             | -              | -                | -                | -                |
| 311-790-61-9217                              | Circle Park Renovation Project                 | 319,496                                      | 28,026         | -              | -             | -              | -                | -                | -                |
| 311-790-61-9485                              | SG Park Boy Scout Huts Roof Restoration        | 337,322                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-61-9211                              | SGP Fence Replacement                          | 475,799                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-61-9214                              | Urban Orchard                                  | 1,098,772                                    | -              | -              | -             | -              | -                | 1,079,269        | -                |
| 311-790-61-9484                              | SG Park Auditorium Roof Restoration/Repl       | 375,745                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-61-9913                              | Locker Rooms Renovation Project                | 118,740                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-69-9424                              | Seaborg Building Relocation                    | 101,513                                      | -              | -              | -             | -              | -                | -                | -                |
| 311-790-71-9607                              | Demolition of Salt Lake Water Tank             | 1,629,226                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9522                              | Water Main Replacement Phase II                | 4,230,798                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9523                              | Water Main Replacement Phase III               | 4,060,198                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9524                              | Water Lateral Repairs                          | 300,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9545                              | Well No. 18 Rehabilitation Phase 2             | 500,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9546                              | Well Meter Repl, Upgrade to MWD Inter-ti       | 1,243,609                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9576                              | Coating Hawkins-Santa Fe&Elizabeth Tanks       | 472,161                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9577                              | Urban Orchard Well No. 30                      | 5,255,783                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9579                              | Well Abandonment at 3 Locations                | 206,808                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9580                              | SCADA System Upgrades                          | 424,596                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9581                              | AMI/AMR Meter Replacement Phase III            | 163,515                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9582                              | AMI/ AMR Meter Replacement Phase VI            | 2,000,000                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9583                              | AMI/AMR Meter Replacement Phase V              | 1,994,373                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9584                              | Citywide Backflow Prevention System            | 100,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9592                              | Water Main Replacement Phase I                 | 175,434                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9593                              | AMI/AMR Meter Replacement Phase IV             | 239,196                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9594                              | Park Reservoir PFOA Treatment Facility         | 8,971,940                                    | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9595                              | As-needed Water Main Repairs                   | 100,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9596                              | Citywide Valve Replacement                     | 564,954                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9917                              | Firestone Blvd Bridge Water Main L-Pipe        | 343,024                                      | -              | -              | -             | -              | -                | -                | -                |
| 411-731-71-9925                              | West Side Reservoir Rehabilitation Proj        | 2,028,380                                    | -              | -              | -             | -              | -                | -                | -                |
| 412-732-52-9502                              | Sewer Master Plan                              | 350,000                                      | -              | -              | -             | -              | -                | -                | -                |
| 412-732-52-9505                              | Sewer System Relining Improvements             | 586,222                                      | -              | -              | -             | -              | -                | -                | -                |
| 524-415-61-9104                              | S. G Pool Improvements                         | 48,240                                       | -              | -              | -             | -              | -                | -                | -                |
| 524-460-61-9100                              | Park Facility Improvements                     | 22,633                                       | -              | -              | -             | -              | -                | -                | -                |
| 524-501-21-9100                              | Facility Improvements (SGPD HVAC Installation) | 1,251,073                                    | -              | -              | -             | -              | -                | -                | -                |
| 524-790-12-9923                              | City Hall Reroofing Project                    | 931,686                                      | -              | -              | -             | -              | -                | -                | -                |
| <b>FY 2026-27 Proposed CIP Budget Total:</b> |  | <b>88,944,168</b>                            | <b>104,535</b> | <b>273,235</b> | <b>39,399</b> | <b>422,639</b> | <b>3,823,077</b> | <b>1,315,050</b> | <b>2,553,923</b> |

| FY 2026-27 Proposed CIP Budget By Fund       |  |  | 222              | 223            | 224            | 225            | 243              | 261               | 271                   |
|--|--|--|------------------|----------------|----------------|----------------|------------------|-------------------|-----------------------|
| Project Account No.                          | Project Name                                   | Proposed FY 2026-27 Budget by Funding Source | Prop C Transit   | AQMD           | Measure R      | Measure M      | CDBG             | Ad & State Grant  | Park Enhancement Fund |
| 243-634-61-9221                              | South Gate Park – Ballfield Shade Struct       | 600,000                                      | -                | -              | -              | -              | 600,000          | -                 | -                     |
| 243-634-61-9225                              | Demolition & Clearance Project                 | 225,000                                      | -                | -              | -              | -              | 225,000          | -                 | -                     |
| 243-634-61-9226                              | Street & Sidewalk Project                      | 275,000                                      | -                | -              | -              | -              | 275,000          | -                 | -                     |
| 311-790-31-9408                              | I-710 Interchange Phase IV                     | 16,402,234                                   | 14,505           | -              | -              | -              | -                | 16,387,729        | -                     |
| 311-790-31-9433                              | Garfield/Imperial Street Improvements          | 1,695,148                                    | 580,517          | -              | -              | -              | -                | 1,014,631         | -                     |
| 311-790-31-9447                              | Firestone Blvd Median Island Alameda/LA        | 238,190                                      | 1,277            | -              | -              | -              | -                | 122,741           | -                     |
| 311-790-31-9457                              | Firestone/Otis Widening & Imp Hwy Median       | 70,362                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9458                              | Firestone/Atlantic-Railroad Upgrades           | 250,431                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9473                              | Thermoplastic Striping Streets Citywide        | 45,083                                       | 45,083           | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9476                              | San Gabriel Avenue Safety Study                | 30,000                                       | -                | -              | 30,000         | -              | -                | -                 | -                     |
| 311-790-31-9492                              | State Street Complete Streets                  | 1,885,204                                    | 694,000          | -              | -              | -              | -                | 1,191,204         | -                     |
| 311-790-31-9494                              | San Luis Ave Parking Lot Improvements          | 22,804                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9495                              | Hollydale Access Improvements                  | 165,266                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9496                              | Southern Ave Multimodal Bridge Project         | 50,000                                       | 50,000           | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9497                              | Wright Road Complete Streets                   | 400,000                                      | 400,000          | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9547                              | WSAB LRT Stations FL Mile Bikeway Safety       | 4,869,004                                    | 648,900          | -              | -              | -              | -                | 3,375,000         | -                     |
| 311-790-31-9564                              | Garfield Ave Median Improvements               | 297,902                                      | 107,466          | -              | -              | -              | -                | 116,244           | -                     |
| 311-790-31-9565                              | Long Beach Pedestrian Improvements             | 598,455                                      | 368,012          | -              | -              | -              | -                | 224,044           | -                     |
| 311-790-31-9582                              | Citywide Residential Resurfacing, Ph-I         | 100,255                                      | -                | -              | 100,255        | -              | -                | -                 | -                     |
| 311-790-31-9583                              | Citywide Residential Resurfacing, Ph-II        | 23,289                                       | -                | -              | 11,765         | 11,524         | -                | -                 | -                     |
| 311-790-31-9584                              | Alameda Street Complete Streets                | 89,879                                       | -                | -              | 89,879         | -              | -                | -                 | -                     |
| 311-790-31-9585                              | Tweedy Mile Complete Streets                   | 235,780                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9587                              | LA County Bridge Maintenance                   | 50,000                                       | 50,000           | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9588                              | WSAB Light Rail                                | 443,414                                      | 193,414          | -              | -              | 250,000        | -                | -                 | -                     |
| 311-790-31-9598                              | Citywide Residential Resurfacing Ph-IV         | 1,030,593                                    | 101,000          | -              | -              | -              | -                | 179,518           | -                     |
| 311-790-31-9599                              | Tweedy Mile Complete Streets - Phase II        | 7,178,054                                    | 89,791           | -              | -              | 106,264        | -                | 5,257,000         | -                     |
| 311-790-31-9606                              | Uncontrolled Marked School/Ped Crosswalk       | 10,000                                       | 10,000           | -              | -              | -              | -                | -                 | -                     |
| 311-790-31-9608                              | Southeast L.A. Transit Imp Prj- 745-ST         | 992,000                                      | -                | -              | -              | -              | -                | 600,000           | -                     |
| 311-790-39-9114                              | PD Fueling Station & Air Compressor Repl       | 24,011                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9456                              | Systematic Safety Analysis Report (HSIP)       | 15,545                                       | -                | -              | 5,537          | -              | -                | 10,008            | -                     |
| 311-790-39-9463                              | Citywide LED Street Light Conversion           | 140,375                                      | -                | -              | -              | -              | -                | 140,375           | -                     |
| 311-790-39-9470                              | Citywide Sidewalk Improvements, Phase VI       | 408,180                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9477                              | The Circle Park Driveway                       | 15,718                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9480                              | Citywide Sidewalk Improvements Ph-VIII         | 397,952                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9481                              | Citywide Sidewalk Improvements, Phase IX       | 5,187  | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9483                              | Citywide Parking Study Implementation          | 100,000                                      | -                | -              | 100,000        | -              | -                | -                 | -                     |
| 311-790-39-9486                              | Citywide Annual Sidewalk Grinding              | 640,950                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9487                              | Transportation Demand Management Study         | 200,000                                      | 200,000          | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9489                              | Citywide Residential Resurfacing Phase V       | 1,947,966                                    | -                | -              | 300,000        | -              | -                | -                 | -                     |
| 311-790-39-9491                              | Streetlight Wire Theft Prevention              | 101,895                                      | -                | -              | 101,895        | -              | -                | -                 | -                     |
| 311-790-39-9498                              | Sidewalk Improvements Phase XI                 | 400,000                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-39-9589                              | Tweedy Mile Uncontrolled Crosswalks            | 344,918                                      | -                | -              | -              | -              | -                | 247,076           | -                     |
| 311-790-39-9590                              | Improvements at 7 Intersections                | 1,526,974                                    | -                | -              | -              | -              | -                | 1,526,974         | -                     |
| 311-790-39-9591                              | Uncontrolled Crosswalks (4-Intersections)      | 250,000                                      | -                | -              | -              | -              | -                | 250,000           | -                     |
| 311-790-49-9118                              | Facilities Security System Improvements        | 216,947                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-49-9907                              | SG Emergency Operation Center Remodeling       | 402,667                                      | -                | 100,000        | -              | -              | -                | -                 | -                     |
| 311-790-49-9912                              | ADA Transition Plan Implementation Ph-I        | 51,899                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-49-9915                              | HVAC System SGP Sport Center Complex           | 1,010,909                                    | -                | -              | -              | -              | -                | 926,138           | -                     |
| 311-790-49-9916                              | Rio Hondo Channel Homeless Encam Mitig         | 96,823                                       | 96,823           | -              | -              | -              | -                | -                 | -                     |
| 311-790-49-9918                              | City Hall HVAC Replacement                     | 1,266,775                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-49-9920                              | Building Seismic Retrofit Assessment           | 75,000                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-61-9212                              | South Gate & Cesar Chavez Park-Restrooms       | 8,893  | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-61-9217                              | Circle Park Renovation Project                 | 319,496                                      | -                | -              | -              | -              | -                | 291,470           | -                     |
| 311-790-61-9485                              | SG Park Boy Scout Huts Roof Restoration        | 337,322                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 311-790-61-9211                              | SGP Fence Replacement                          | 475,799                                      | -                | -              | -              | -              | 16,060           | -                 | 459,739               |
| 311-790-61-9214                              | Urban Orchard                                  | 1,098,772                                    | -                | -              | -              | -              | -                | 3,723             | -                     |
| 311-790-61-9484                              | SG Park Auditorium Roof Restoration/Repl       | 375,745                                      | -                | -              | -              | -              | -                | 375,745           | -                     |
| 311-790-61-9913                              | Locker Rooms Renovation Project                | 118,740                                      | -                | -              | -              | -              | -                | -                 | 118,740               |
| 311-790-69-9424                              | Seaborg Building Relocation                    | 101,513                                      | -                | -              | -              | -              | -                | -                 | 101,513               |
| 311-790-71-9607                              | Demolition of Salt Lake Water Tank             | 1,629,226                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9522                              | Water Main Replacement Phase II                | 4,230,798                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9523                              | Water Main Replacement Phase III               | 4,060,198                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9524                              | Water Lateral Repairs                          | 300,000                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9545                              | Well No. 18 Rehabilitation Phase 2             | 500,000                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9546                              | Well Meter Repl, Upgrade to MWD Inter-ti       | 1,243,609                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9576                              | Coating Hawkins-Santa Fe&Elizabeth Tanks       | 472,161                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9577                              | Urban Orchard Well No. 30                      | 5,255,783                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9579                              | Well Abandonment at 3 Locations                | 206,808                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9580                              | SCADA System Upgrades                          | 424,596                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9581                              | AMI/AMR Meter Replacement Phase III            | 163,515                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9582                              | AMI/ AMR Meter Replacement Phase VI            | 2,000,000                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9583                              | AMI/AMR Meter Replacement Phase V              | 1,994,373                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9584                              | Citywide Backflow Prevention System            | 100,000                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9592                              | Water Main Replacement Phase I                 | 175,434                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9593                              | AMI/AMR Meter Replacement Phase IV             | 239,196                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9594                              | Park Reservoir PFOA Treatment Facility         | 8,971,940                                    | -                | -              | -              | -              | -                | 438,752           | -                     |
| 411-731-71-9595                              | As-needed Water Main Repairs                   | 100,000                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9596                              | Citywide Valve Replacement                     | 564,954                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9917                              | Firestone Blvd Bridge Water Main L-Pipe        | 343,024                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 411-731-71-9925                              | West Side Reservoir Rehabilitation Proj        | 2,028,380                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 412-732-52-9502                              | Sewer Master Plan                              | 350,000                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 412-732-52-9505                              | Sewer System Relining Improvements             | 586,222                                      | -                | -              | -              | -              | -                | -                 | -                     |
| 524-415-61-9104                              | S. G Pool Improvements                         | 48,240                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 524-460-61-9100                              | Park Facility Improvements                     | 22,633                                       | -                | -              | -              | -              | -                | -                 | -                     |
| 524-501-21-9100                              | Facility Improvements (SGPD HVAC Installation) | 1,251,073                                    | -                | -              | -              | -              | -                | -                 | -                     |
| 524-790-12-9923                              | City Hall Reroofing Project                    | 931,686                                      | -                | -              | -              | -              | -                | -                 | -                     |
| <b>FY 2026-27 Proposed CIP Budget Total:</b> |  | <b>88,944,168</b>                            | <b>3,650,788</b> | <b>100,000</b> | <b>739,330</b> | <b>367,788</b> | <b>1,116,060</b> | <b>32,678,372</b> | <b>679,992</b>        |

| FY 2026-27 Proposed CIP Budget By Fund       |  |  | 311            | 311-RES       | 411               | 412            | 521           | 523                       | 524                   |
|--|--|--|----------------|---------------|-------------------|----------------|---------------|---------------------------|-----------------------|
| Project Account No.                          | Project Name                                   | Proposed FY 2026-27 Budget by Funding Source | CIP            | ERC - Reserve | Water             | Sewer          | Fleet         | Cap Asset & Equip Replace | Building & Infr Maint |
| 243-634-61-9221                              | South Gate Park – Ballfield Shade Struct       | 600,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 243-634-61-9225                              | Demolition & Clearance Project                 | 225,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 243-634-61-9226                              | Street & Sidewalk Project                      | 275,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9408                              | I-710 Interchange Phase IV                     | 16,402,234                                   | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9433                              | Garfield/Imperial Street Improvements          | 1,695,148                                    | -              | -             | 100,000           | -              | -             | -                         | -                     |
| 311-790-31-9447                              | Firestone Blvd Median Island Alameda/LA        | 238,190                                      | 61,171         | -             | 20,000            | -              | -             | -                         | -                     |
| 311-790-31-9457                              | Firestone/Otis Widening & Imp Hwy Median       | 70,362                                       | -              | -             | 70,362            | -              | -             | -                         | -                     |
| 311-790-31-9458                              | Firestone/Atlantic-Railroad Upgrades           | 250,431                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9473                              | Thermoplastic Striping Streets Citywide        | 45,083                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9476                              | San Gabriel Avenue Safety Study                | 30,000                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9492                              | State Street Complete Streets                  | 1,885,204                                    | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9494                              | San Luis Ave Parking Lot Improvements          | 22,804                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9495                              | Hollydale Access Improvements                  | 165,266                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9496                              | Southern Ave Multimodal Bridge Project         | 50,000                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9497                              | Wright Road Complete Streets                   | 400,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9547                              | WSAB LRT Stations FL Mile Bikeway Safety       | 4,869,004                                    | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9564                              | Garfield Ave Median Improvements               | 297,902                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9565                              | Long Beach Pedestrian Improvements             | 598,455                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9582                              | Citywide Residential Resurfacing, Ph-I         | 100,255                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9583                              | Citywide Residential Resurfacing, Ph-II        | 23,289                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9584                              | Alameda Street Complete Streets                | 89,879                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9585                              | Tweedy Mile Complete Streets                   | 235,780                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9587                              | LA County Bridge Maintenance                   | 50,000                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9588                              | WSAB Light Rail                                | 443,414                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9598                              | Citywide Residential Resurfacing Ph-IV         | 1,030,593                                    | 100,000        | -             | 600,000           | -              | 50,075        | -                         | -                     |
| 311-790-31-9599                              | Tweedy Mile Complete Streets - Phase II        | 7,178,054                                    | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9606                              | Uncontrolled Marked School/Ped Crosswalk       | 10,000                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-31-9608                              | Southeast L.A. Transit Imp Prj- 745-ST         | 992,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9114                              | PD Fueling Station & Air Compressor Repl       | 24,011                                       | -              | -             | -                 | -              | -             | 24,011                    | -                     |
| 311-790-39-9456                              | Systematic Safety Analysis Report (HSIP)       | 15,545                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9463                              | Citywide LED Street Light Conversion           | 140,375                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9470                              | Citywide Sidewalk Improvements, Phase VI       | 408,180                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9477                              | The Circle Park Driveway                       | 15,718                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9480                              | Citywide Sidewalk Improvements Ph-VIII         | 397,952                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9481                              | Citywide Sidewalk Improvements, Phase IX       | 5,187  | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9483                              | Citywide Parking Study Implementation          | 100,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9486                              | Citywide Annual Sidewalk Grinding              | 640,950                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9487                              | Transportation Demand Management Study         | 200,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9489                              | Citywide Residential Resurfacing Phase V       | 1,947,966                                    | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9491                              | Streetlight Wire Theft Prevention              | 101,895                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9498                              | Sidewalk Improvements Phase XI                 | 400,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9589                              | Tweedy Mile Uncontrolled Crosswalks            | 344,918                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9590                              | Improvements at 7 Intersections                | 1,526,974                                    | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-39-9591                              | Uncontrolled Crosswalks (4-Intersections)      | 250,000                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-49-9118                              | Facilities Security System Improvements        | 216,947                                      | -              | -             | 2,000             | 4,000          | -             | 210,947                   | -                     |
| 311-790-49-9907                              | SG Emergency Operation Center Remodeling       | 402,667                                      | -              | -             | -                 | -              | -             | -                         | 302,667               |
| 311-790-49-9912                              | ADA Transition Plan Implementation Ph-I        | 51,899                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-49-9915                              | HVAC System SGP Sport Center Complex           | 1,010,909                                    | -              | 84,771        | -                 | -              | -             | -                         | -                     |
| 311-790-49-9916                              | Rio Hondo Channel Homeless Encam Mitig         | 96,823                                       | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-49-9918                              | City Hall HVAC Replacement                     | 1,266,775                                    | -              | -             | -                 | -              | -             | 1,266,775                 | -                     |
| 311-790-49-9920                              | Building Seismic Retrofit Assessment           | 75,000                                       | -              | -             | -                 | -              | -             | 75,000                    | -                     |
| 311-790-61-9212                              | South Gate & Cesar Chavez Park-Restrooms       | 8,893  | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-61-9217                              | Circle Park Renovation Project                 | 319,496                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-61-9485                              | SG Park Boy Scout Huts Roof Restoration        | 337,322                                      | -              | -             | -                 | -              | -             | 334,685                   | 2,637                 |
| 311-790-61-9211                              | SGP Fence Replacement                          | 475,799                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-61-9214                              | Urban Orchard                                  | 1,098,772                                    | -              | -             | 15,780            | -              | -             | -                         | -                     |
| 311-790-61-9484                              | SG Park Auditorium Roof Restoration/Repl       | 375,745                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-61-9913                              | Locker Rooms Renovation Project                | 118,740                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-69-9424                              | Seaborg Building Relocation                    | 101,513                                      | -              | -             | -                 | -              | -             | -                         | -                     |
| 311-790-71-9607                              | Demolition of Salt Lake Water Tank             | 1,629,226                                    | -              | -             | 1,629,226         | -              | -             | -                         | -                     |
| 411-731-71-9522                              | Water Main Replacement Phase II                | 4,230,798                                    | -              | -             | 4,230,798         | -              | -             | -                         | -                     |
| 411-731-71-9523                              | Water Main Replacement Phase III               | 4,060,198                                    | -              | -             | 4,060,198         | -              | -             | -                         | -                     |
| 411-731-71-9524                              | Water Lateral Repairs                          | 300,000                                      | -              | -             | 300,000           | -              | -             | -                         | -                     |
| 411-731-71-9545                              | Well No. 18 Rehabilitation Phase 2             | 500,000                                      | -              | -             | 500,000           | -              | -             | -                         | -                     |
| 411-731-71-9546                              | Well Meter Repl, Upgrade to MWD Inter-ti       | 1,243,609                                    | -              | -             | 1,243,609         | -              | -             | -                         | -                     |
| 411-731-71-9576                              | Coating Hawkins-Santa Fe&Elizabeth Tanks       | 472,161                                      | -              | -             | 472,161           | -              | -             | -                         | -                     |
| 411-731-71-9577                              | Urban Orchard Well No. 30                      | 5,255,783                                    | -              | -             | 5,255,783         | -              | -             | -                         | -                     |
| 411-731-71-9579                              | Well Abandonment at 3 Locations                | 206,808                                      | -              | -             | 206,808           | -              | -             | -                         | -                     |
| 411-731-71-9580                              | SCADA System Upgrades                          | 424,596                                      | -              | -             | 424,596           | -              | -             | -                         | -                     |
| 411-731-71-9581                              | AMI/AMR Meter Replacement Phase III            | 163,515                                      | -              | -             | 163,515           | -              | -             | -                         | -                     |
| 411-731-71-9582                              | AMI/ AMR Meter Replacement Phase VI            | 2,000,000                                    | -              | -             | 2,000,000         | -              | -             | -                         | -                     |
| 411-731-71-9583                              | AMI/AMR Meter Replacement Phase V              | 1,994,373                                    | -              | -             | 1,994,373         | -              | -             | -                         | -                     |
| 411-731-71-9584                              | Citywide Backflow Prevention System            | 100,000                                      | -              | -             | 100,000           | -              | -             | -                         | -                     |
| 411-731-71-9592                              | Water Main Replacement Phase I                 | 175,434                                      | -              | -             | 175,434           | -              | -             | -                         | -                     |
| 411-731-71-9593                              | AMI/AMR Meter Replacement Phase IV             | 239,196                                      | -              | -             | 239,196           | -              | -             | -                         | -                     |
| 411-731-71-9594                              | Park Reservoir PFOA Treatment Facility         | 8,971,940                                    | -              | -             | 8,533,188         | -              | -             | -                         | -                     |
| 411-731-71-9595                              | As-needed Water Main Repairs                   | 100,000                                      | -              | -             | 100,000           | -              | -             | -                         | -                     |
| 411-731-71-9596                              | Citywide Valve Replacement                     | 564,954                                      | -              | -             | 564,954           | -              | -             | -                         | -                     |
| 411-731-71-9917                              | Firestone Blvd Bridge Water Main L-Pipe        | 343,024                                      | -              | -             | 343,024           | -              | -             | -                         | -                     |
| 411-731-71-9925                              | West Side Reservoir Rehabilitation Proj        | 2,028,380                                    | -              | -             | 2,028,380         | -              | -             | -                         | -                     |
| 412-732-52-9502                              | Sewer Master Plan                              | 350,000                                      | -              | -             | -                 | 350,000        | -             | -                         | -                     |
| 412-732-52-9505                              | Sewer System Relining Improvements             | 586,222                                      | -              | -             | -                 | 586,222        | -             | -                         | -                     |
| 524-415-61-9104                              | S. G Pool Improvements                         | 48,240                                       | -              | -             | -                 | -              | -             | -                         | 48,240                |
| 524-460-61-9100                              | Park Facility Improvements                     | 22,633                                       | -              | -             | -                 | -              | -             | -                         | 22,633                |
| 524-501-21-9100                              | Facility Improvements (SGPD HVAC Installation) | 1,251,073                                    | -              | -             | -                 | -              | -             | -                         | 1,251,073             |
| 524-790-12-9923                              | City Hall Reroofing Project                    | 931,686                                      | -              | -             | -                 | -              | -             | -                         | 931,686               |
| <b>FY 2026-27 Proposed CIP Budget Total:</b> |  | <b>88,944,168</b>                            | <b>161,171</b> | <b>84,771</b> | <b>35,373,386</b> | <b>940,222</b> | <b>50,075</b> | <b>1,911,419</b>          | <b>2,558,935</b>      |

**City of South Gate**  
**FY 2025-26**  
**Projected Transfers In**

| <b>Fund</b>              | <b>Fund Name</b>            | <b>Description</b>                                 | <b>Amount</b>     |
|--------------------------|-----------------------------|--|-------------------|
| 100                      | General                     | Fund Security System at Urban Orchard              | 4,356             |
| 100                      | General                     | Transfer In from CIP Reserve City Hall Court House | 2,938,558         |
| <b>Total Fund 100</b>    |                             |  | <b>2,942,914</b>  |
| 240                      | Housing Authority Admin     | Transfer from General Fund to cover deficit        | 206,435           |
| <b>Total Fund 240</b>    |                             |  | <b>206,435</b>    |
| 251                      | Street Lighting & Landscape | Transfer from General Fund to cover deficit        | 1,429,130         |
| <b>Total Fund 251</b>    |                             |  | <b>1,429,130</b>  |
| 311                      | CIP                         | ADA Transition Plan Implementation Ph-I            | 196               |
| 311                      | CIP                         | Hollydale Community Park Renovation                | 150,000           |
| 311                      | CIP                         | San Luis Ave Parking Lot Improvements              | 54,943            |
| 311                      | CIP                         | Citywide Residential Resurfacing Ph-IV             | 3,856,825         |
| 311                      | CIP                         | Hollydale Access Improvements                      | 8,000             |
| 311                      | CIP                         | Citywide Annual Sidewalk Grinding                  | 6,000             |
| 311                      | CIP                         | Citywide Residential Resurfacing Phase V           | 52,034            |
| 311                      | CIP                         | Citywide Residential Resurfacing Phase X           | 491,504           |
| 311                      | CIP                         | Tweedy Mile Uncontrolled Crosswalks                | 2,158             |
| 311                      | CIP                         | State Street Complete Streets                      | 12,000            |
| 311                      | CIP                         | WSAB LRT Stations FL Mile Bikeway Safety           | 38,077            |
| 311                      | CIP                         | Firestone Blvd Median Island Alameda/LA            | 20,000            |
| 311                      | CIP                         | Thermoplastic Striping Streets Citywide            | 218,132           |
| 311                      | CIP                         | Replacement of Damaged TS Poles                    | 5,000             |
| 311                      | CIP                         | Compr Safety Action & Local Rdwy Saf Pln           | 2,250             |
| 311                      | CIP                         | Garfield Ave Median Improvements                   | 75,000            |
| 311                      | CIP                         | Long Beach Pedestrian Improvements                 | 325,452           |
| 311                      | CIP                         | Tweedy Mile Complete Streets                       | 500,000           |
| 311                      | CIP                         | LA County Bridge Maintenance                       | 450,865           |
| 311                      | CIP                         | WSAB Light Rail                                    | 1,441             |
| 311                      | CIP                         | Tweedy Mile Complete Streets - Phase II            | 60,000            |
| 311                      | CIP                         | Traffic Management Center                          | 100,000           |
| 311                      | CIP                         | Rio Hondo Channel Homeless Encam Mitig             | 477               |
| 311                      | CIP                         | Alameda Street Complete Streets                    | 15,633            |
| 311                      | CIP                         | I-710 Interchange Phase IV                         | 37,686            |
| 311                      | CIP                         | Improvements at 7 Intersections                    | 34,360            |
| 311                      | CIP                         | Circle Park Renovation Project                     | 1,825,720         |
| 311                      | CIP                         | Urban Orchard                                      | 1,304,878         |
| 311                      | CIP                         | SG Park Auditorium Roof Restoration/Repl           | 950,000           |
| 311                      | CIP                         | Seaborg Building Relocation                        | 15,000            |
| 311                      | CIP                         | Firestone/Otis Widening & Imp Hwy Median           | 11,912            |
| 311                      | CIP                         | Demolition of Salt Lake Water Tank                 | 153,044           |
| 311                      | CIP                         | Facilities Security System Improvements            | 10,000            |
| 311                      | CIP                         | SG Park Boy Scout Huts Roof Restoration            | 296               |
| 311                      | CIP                         | SG Emergency Operation Center Remodeling           | 6,000             |
| <b>Total Fund 311</b>    |                             |  | <b>10,794,883</b> |
| 411                      | Water                       | Park Reservoir PFOA Treatment Facility             | 521,000           |
| <b>Total Fund 411</b>    |                             |  | <b>521,000</b>    |
| 412                      | Sewer                       | Sewer System Relining Improvements                 | 1,387,276         |
| <b>Total Fund 412</b>    |                             |  | <b>1,387,276</b>  |
| 511                      | Insurance                   | Transfers In from General Fund to cover operations | 150,822           |
| 511                      | Insurance                   | Transfers In from General Fund to reduce deficit   | 2,231,473         |
| <b>Total Fund 611</b>    |                             |  | <b>2,382,295</b>  |
| 611                      | Successor Agency            | Transfers In from General Fund                     | 57,136            |
| <b>Total Fund 611</b>    |                             |  | <b>57,136</b>     |
| <b>Total Transfer In</b> |                             |  | <b>19,721,070</b> |

**City of South Gate**  
**FY 2025-26**  
**Projected Transfers Out**

| <b>Fund</b>                     | <b>Fund Name</b>   | <b>Description</b>                                      | <b>Amount</b>    |
|---------------------------------|--------------------|---|------------------|
| 100                             | Gen Fund           | ADA Transition Plan Implementation Ph-I                 | 196              |
| 100                             | Gen Fund           | Hollydale Community Park Renovation                     | 43,116           |
| 100                             | General            | Transfer to Street Light & Landscaping to cover deficit | 1,429,130        |
| 100                             | General            | Transfer Out to Successor Agency                        | 57,136           |
| 100                             | General            | Transfer Out to 240 to cover deficit                    | 206,435          |
| 100                             | General            | Transfer Out to 511 to cover operations                 | 150,822          |
| 100                             | General            | Transfer Out to 511 to reduce deficit                   | 2,231,473        |
| <b>Total Fund 100</b>           |                    |   | <b>4,118,308</b> |
| 100-RES                         | Reserve            | San Luis Ave Parking Lot Improvements                   | 54,943           |
| <b>Total Fund 100 (Reserve)</b> |                    |   | <b>54,943</b>    |
| 212                             | Gas Tax            | Citywide Residential Resurfacing Ph-IV                  | 800,000          |
| <b>Total Fund 212</b>           |                    |   | <b>800,000</b>   |
| 213                             | TDA3               | Hollydale Access Improvements                           | 8,000            |
| <b>Total Fund 213</b>           |                    |   | <b>8,000</b>     |
| 215                             | SB 1               | Citywide Residential Resurfacing Ph-IV                  | 2,430,289        |
| 215                             | SB 1               | Citywide Annual Sidewalk Grinding                       | 6,000            |
| 215                             | SB 1               | Citywide Residential Resurfacing Phase V                | 52,034           |
| 215                             | SB 1               | Citywide Residential Resurfacing Phase X                | 491,504          |
| 215                             | SB 1               | Tweedy Mile Uncontrolled Crosswalks                     | 2,158            |
| <b>Total Fund 215</b>           |                    |   | <b>2,981,985</b> |
| 217                             | Measure W          | Fund Security System at Urban Orchard                   | 4,356            |
| <b>Total Fund 220</b>           |                    |   | <b>4,356</b>     |
| 220                             | Road Mitigation    | Citywide Residential Resurfacing Ph-IV                  | 210,000          |
| <b>Total Fund 220</b>           |                    |   | <b>210,000</b>   |
| 221                             | Prop A Transit     | State Street Complete Streets                           | 6,000            |
| 221                             | Prop A Transit     | WSAB LRT Stations FL Mile Bikeway Safety                | 38,077           |
| <b>Total Fund 221</b>           |                    |   | <b>44,077</b>    |
| 222                             | Prop C Transit     | Firestone Blvd Median Island Alameda/LA                 | 20,000           |
| 222                             | Prop C Transit     | Thermoplastic Striping Streets Citywide                 | 188,132          |
| 222                             | Prop C Transit     | Replacement of Damaged TS Poles                         | 5,000            |
| 222                             | Prop C Transit     | Compr Safety Action & Local Rdwy Saf Pln                | 2,250            |
| 222                             | Prop C Transit     | Garfield Ave Median Improvements                        | 75,000           |
| 222                             | Prop C Transit     | Long Beach Pedestrian Improvements                      | 325,452          |
| 222                             | Prop C Transit     | Tweedy Mile Complete Streets                            | 500,000          |
| 222                             | Prop C Transit     | LA County Bridge Maintenance                            | 450,865          |
| 222                             | Prop C Transit     | WSAB Light Rail   | 1,441            |
| 222                             | Prop C Transit     | Tweedy Mile Complete Streets - Phase II                 | 60,000           |
| 222                             | Prop C Transit     | Traffic Management Center                               | 100,000          |
| 222                             | Prop C Transit     | Rio Hondo Channel Homeless Encam Mitig                  | 477              |
| <b>Total Fund 222</b>           |                    |   | <b>1,728,617</b> |
| 224                             | Measure R          | Alameda Street Complete Streets                         | 15,633           |
| 224                             | Measure R          | Citywide Residential Resurfacing Ph-IV                  | 70,000           |
| <b>Total Fund 224</b>           |                    |   | <b>85,633</b>    |
| 225                             | Measure M          | Thermoplastic Striping Streets Citywide                 | 30,000           |
| 225                             | Measure M          | Citywide Residential Resurfacing Ph-IV                  | 20,817           |
| <b>Total Fund 225</b>           |                    |   | <b>50,817</b>    |
| 243                             | CDBG               | Citywide Residential Resurfacing Ph-IV                  | 76,643           |
| <b>Total Fund 243</b>           |                    |   | <b>76,643</b>    |
| 261                             | Fed & State Grants | I-710 Interchange Phase IV                              | 37,686           |
| 261                             | Fed & State Grants | State Street Complete Streets                           | 6,000            |
| 261                             | Fed & State Grants | Citywide Residential Resurfacing Ph-IV                  | 249,076          |
| 261                             | Fed & State Grants | Improvements at 7 Intersections                         | 34,360           |

**City of South Gate  
FY 2025-26  
Projected Transfers Out**

| <b>Fund</b>               | <b>Fund Name</b>          | <b>Description</b>                                   | <b>Amount</b>     |
|---------------------------|---------------------------|--|-------------------|
| 261                       | Fed & State Grants        | Circle Park Renovation Project                       | 1,825,720         |
| 261                       | Fed & State Grants        | Urban Orchard  | 1,304,878         |
| 261                       | Fed & State Grants        | Hollydale Community Park Renovation                  | 106,884           |
| 261                       | Fed & State Grants        | SG Park Auditorium Roof Restoration/Repl             | 950,000           |
| 261                       | Fed & State Grants        | Park Reservoir PFOA Treatment Facility               | 521,000           |
| <b>Total Fund 261</b>     |                           |  | <b>5,035,604</b>  |
| 268                       | ARPA                      | Sewer System Relining Improvements                   | 1,387,276         |
| <b>Total Fund 268</b>     |                           |  | <b>1,387,276</b>  |
| 271                       | Park Enhancement Fund     | Seaborg Building Relocation                          | 15,000            |
| <b>Total Fund 271</b>     |                           |  | <b>15,000</b>     |
| 311                       | CIP                       | Transfer Out to General Fund CIP Reserve Court House | 2,938,558         |
| <b>Total Fund 271</b>     |                           |  | <b>2,938,558</b>  |
| 411                       | Water                     | Firestone/Otis Widening & Imp Hwy Median             | 11,912            |
| 411                       | Water                     | Demolition of Salt Lake Water Tank                   | 153,044           |
| <b>Total Fund 411</b>     |                           |  | <b>164,956</b>    |
| 523                       | Cap Asset & Equip Replace | Facilities Security System Improvements              | 10,000            |
| 523                       | Cap Asset & Equip Replace | SG Park Boy Scout Huts Roof Restoration              | 296               |
| <b>Total Fund 523</b>     |                           |  | <b>10,296</b>     |
| 524                       | Building & Infr Maint     | SG Emergency Operation Center Remodeling             | 6,000             |
| <b>Total Fund 524</b>     |                           |  | <b>6,000</b>      |
| <b>Total Transfer Out</b> |                           |  | <b>19,721,070</b> |

**City of South Gate**  
**FY 2026-27**  
**Projected Transfers In**

| <b>Fund</b> | <b>Fund Name</b>            | <b>Description</b>                          | <b>Amount</b>    |
|-------------|-----------------------------|---|------------------|
| 251         | Street Lighting & Landscape | Transfer from General Fund to cover deficit | 1,072,407        |
|             |                             | <b>Total Fund 251</b>                       | <b>1,072,407</b> |
| 311         | CIP                         | I-710 Interchange Phase IV                  | 16,402,234       |
| 311         | CIP                         | Garfield/Imperial Street Improvements       | 1,695,148        |
| 311         | CIP                         | Firestone Blvd Median Island Alameda/LA     | 177,019          |
| 311         | CIP                         | Firestone/Otis Widening & Imp Hwy Median    | 70,362           |
| 311         | CIP                         | Firestone/Atlantic-Railroad Upgrades        | 250,431          |
| 311         | CIP                         | Thermoplastic Striping Streets Citywide     | 45,083           |
| 311         | CIP                         | San Gabriel Avenue Safety Study             | 30,000           |
| 311         | CIP                         | State Street Complete Streets               | 1,885,204        |
| 311         | CIP                         | San Luis Ave Parking Lot Improvements       | 22,804           |
| 311         | CIP                         | Hollydale Access Improvements               | 165,266          |
| 311         | CIP                         | Southern Ave Multimodal Bridge Project      | 50,000           |
| 311         | CIP                         | Wright Road Complete Streets                | 400,000          |
| 311         | CIP                         | WSAB LRT Stations FL Mile Bikeway Safety    | 4,869,004        |
| 311         | CIP                         | Garfield Ave Median Improvements            | 297,902          |
| 311         | CIP                         | Long Beach Pedestrian Improvements          | 598,455          |
| 311         | CIP                         | Citywide Residential Resurfacing, Ph-I      | 100,255          |
| 311         | CIP                         | Citywide Residential Resurfacing, Ph-II     | 23,289           |
| 311         | CIP                         | Alameda Street Complete Streets             | 89,879           |
| 311         | CIP                         | Tweedy Mile Complete Streets                | 235,780          |
| 311         | CIP                         | LA County Bridge Maintenance                | 50,000           |
| 311         | CIP                         | WSAB Light Rail                             | 443,414          |
| 311         | CIP                         | Citywide Residential Resurfacing Ph-IV      | 930,593          |
| 311         | CIP                         | Tweedy Mile Complete Streets - Phase II     | 7,178,054        |
| 311         | CIP                         | Uncontrolled Marked School/Ped Crosswalk    | 10,000           |
| 311         | CIP                         | Southeast L.A. Transit Imp Prj- 745-ST      | 992,000          |
| 311         | CIP                         | PD Fueling Station & Air Compressor Repl    | 24,011           |
| 311         | CIP                         | Systematic Safety Analysis Report (HSIP)    | 15,545           |
| 311         | CIP                         | Citywide LED Street Light Conversion        | 140,375          |
| 311         | CIP                         | Citywide Sidewalk Improvements, Phase VI    | 408,180          |
| 311         | CIP                         | The Circle Park Driveway                    | 15,718           |
| 311         | CIP                         | Citywide Sidewalk Improvements Ph-VIII      | 397,952          |
| 311         | CIP                         | Citywide Sidewalk Improvements, Phase IX    | 5,187            |
| 311         | CIP                         | Citywide Parking Study Implementation       | 100,000          |
| 311         | CIP                         | Citywide Annual Sidewalk Grinding           | 640,950          |
| 311         | CIP                         | Transportation Demand Management Study      | 200,000          |
| 311         | CIP                         | Citywide Residential Resurfacing Phase V    | 1,947,966        |
| 311         | CIP                         | Streetlight Wire Theft Prevention           | 101,895          |
| 311         | CIP                         | Sidewalk Improvements Phase XI              | 400,000          |
| 311         | CIP                         | Tweedy Mile Uncontrolled Crosswalks         | 344,918          |
| 311         | CIP                         | Improvements at 7 Intersections             | 1,526,974        |
| 311         | CIP                         | Uncontrolled Crosswalks (4-Intersections)   | 250,000          |
| 311         | CIP                         | Facilities Security System Improvements     | 216,947          |
| 311         | CIP                         | SG Emergency Operation Center Remodeling    | 402,667          |
| 311         | CIP                         | ADA Transition Plan Implementation Ph-I     | 51,899           |
| 311         | CIP                         | HVAC System SGP Sport Center Complex        | 926,138          |
| 311         | CIP                         | Rio Hondo Channel Homeless Encam Mitig      | 96,823           |
| 311         | CIP                         | City Hall HVAC Replacement                  | 1,266,775        |
| 311         | CIP                         | Building Seismic Retrofit Assessment        | 75,000           |

**City of South Gate  
FY 2026-27  
Projected Transfers In**

| <b>Fund</b>              | <b>Fund Name</b> | <b>Description</b>                                 | <b>Amount</b>     |
|--------------------------|------------------|--|-------------------|
| 311                      | CIP              | South Gate & Cesar Chavez Park-Restrooms           | 8,893             |
| 311                      | CIP              | Circle Park Renovation Project                     | 319,496           |
| 311                      | CIP              | SG Park Boy Scout Huts Roof Restoration            | 337,322           |
| 311                      | CIP              | SGP Fence Replacement                              | 475,799           |
| 311                      | CIP              | Urban Orchard                                      | 1,098,772         |
| 311                      | CIP              | SG Park Auditorium Roof Restoration/Repl           | 375,745           |
| 311                      | CIP              | Locker Rooms Renovation Project                    | 118,740           |
| 311                      | CIP              | Seaborg Building Relocation                        | 101,513           |
| 311                      | CIP              | Demolition of Salt Lake Water Tank                 | 1,629,226         |
| <b>Total Fund 311</b>    |                  |  | <b>51,033,602</b> |
| 411                      | Water            | Park Reservoir PFOA Treatment Facility             | 438,752           |
| <b>Total Fund 411</b>    |                  |  | <b>438,752</b>    |
| 511                      | Insurance        | Transfers In from General Fund to cover operations | 1,381,062         |
| <b>Total Fund 411</b>    |                  |  | <b>1,381,062</b>  |
| <b>Total Transfer In</b> |                  |  | <b>53,825,823</b> |

**City of South Gate**  
**FY 2026-27**  
**Projected Transfers Out**

| <b>Fund</b>                     | <b>Fund Name</b>  | <b>Description</b>                                      | <b>Amount</b>    |
|---------------------------------|-------------------|---|------------------|
| 100                             | General           | The Circle Park Driveway                                | 15,718           |
| 100                             | General           | ADA Transition Plan Implementation Ph-I                 | 51,899           |
| 100                             | General           | South Gate & Cesar Chavez Park-Restrooms                | 8,893            |
| 100                             | General           | Circle Park Renovation Project                          | 28,026           |
| 100                             | General           | Transfer to Street Light & Landscaping to cover deficit | 1,072,407        |
| 100                             | General           | Transfer to Insurance to cover operations               | 1,381,062        |
| <b>Total Fund 100</b>           |                   |   | <b>2,558,004</b> |
| 100-RES                         | General - Reserve | Firestone/Atlantic-Railroad Upgrades                    | 250,431          |
| 100-RES                         | General - Reserve | San Luis Ave Parking Lot Improvements                   | 22,804           |
| <b>Total Fund 100 (Reserve)</b> |                   |   | <b>273,235</b>   |
| 212                             | Gas Tax           | Firestone Blvd Median Island Alameda/LA                 | 33,000           |
| 212                             | Gas Tax           | Long Beach Pedestrian Improvements                      | 6,399            |
| <b>Total Fund 212</b>           |                   |   | <b>39,399</b>    |
| 213                             | TDA3              | Hollydale Access Improvements                           | 165,266          |
| 213                             | TDA3              | WSAB LRT Stations FL Mile Bikeway Safety                | 183,181          |
| 213                             | TDA3              | Garfield Ave Median Improvements                        | 74,192           |
| <b>Total Fund 213</b>           |                   |   | <b>422,639</b>   |
| 215                             | SB 1              | Tweedy Mile Complete Streets - Phase II                 | 225,000          |
| 215                             | SB 1              | Citywide Sidewalk Improvements Ph-VIII                  | 397,952          |
| 215                             | SB 1              | Citywide Sidewalk Improvements, Phase IX                | 5,187            |
| 215                             | SB 1              | Citywide Annual Sidewalk Grinding                       | 640,950          |
| 215                             | SB 1              | Citywide Residential Resurfacing Phase V                | 1,647,966        |
| 215                             | SB 1              | Citywide Sidewalk Improvements, Phase VI                | 408,180          |
| 215                             | SB 1              | Sidewalk Improvements Phase XI                          | 400,000          |
| 215                             | SB 1              | Tweedy Mile Uncontrolled Crosswalks                     | 97,842           |
| <b>Total Fund 215</b>           |                   |   | <b>3,823,077</b> |
| 217                             | Measure W         | Tweedy Mile Complete Streets                            | 235,780          |
| 217                             | Measure W         | Urban Orchard   | 1,079,269        |
| <b>Total Fund 217</b>           |                   |   | <b>1,315,050</b> |
| 221                             | Prop A Transit    | WSAB LRT Stations FL Mile Bikeway Safety                | 661,923          |
| 221                             | Prop A Transit    | Tweedy Mile Complete Streets - Phase II                 | 1,500,000        |
| 221                             | Prop A Transit    | Southeast L.A. Transit Imp Prj- 745-ST                  | 392,000          |
| <b>Total Fund 221</b>           |                   |   | <b>2,553,923</b> |
| 222                             | Prop C Transit    | I-710 Interchange Phase IV                              | 14,505           |
| 222                             | Prop C Transit    | Garfield/Imperial Street Improvements                   | 580,517          |
| 222                             | Prop C Transit    | Firestone Blvd Median Island Alameda/LA                 | 1,277            |
| 222                             | Prop C Transit    | Thermoplastic Striping Streets Citywide                 | 45,083           |
| 222                             | Prop C Transit    | State Street Complete Streets                           | 694,000          |
| 222                             | Prop C Transit    | Southern Ave Multimodal Bridge Project                  | 50,000           |
| 222                             | Prop C Transit    | Wright Road Complete Streets                            | 400,000          |
| 222                             | Prop C Transit    | WSAB LRT Stations FL Mile Bikeway Safety                | 648,900          |
| 222                             | Prop C Transit    | Garfield Ave Median Improvements                        | 107,466          |
| 222                             | Prop C Transit    | Long Beach Pedestrian Improvements                      | 368,012          |
| 222                             | Prop C Transit    | LA County Bridge Maintenance                            | 50,000           |
| 222                             | Prop C Transit    | WSAB Light Rail   | 193,414          |
| 222                             | Prop C Transit    | Citywide Residential Resurfacing Ph-IV                  | 101,000          |
| 222                             | Prop C Transit    | Tweedy Mile Complete Streets - Phase II                 | 89,791           |
| 222                             | Prop C Transit    | Uncontrolled Marked School/Ped Crosswalk                | 10,000           |
| 222                             | Prop C Transit    | Transportation Demand Management Study                  | 200,000          |
| 222                             | Prop C Transit    | Rio Hondo Channel Homeless Encam Mitig                  | 96,823           |
| <b>Total Fund 222</b>           |                   |   | <b>3,650,788</b> |

**City of South Gate**  
**FY 2026-27**  
**Projected Transfers Out**

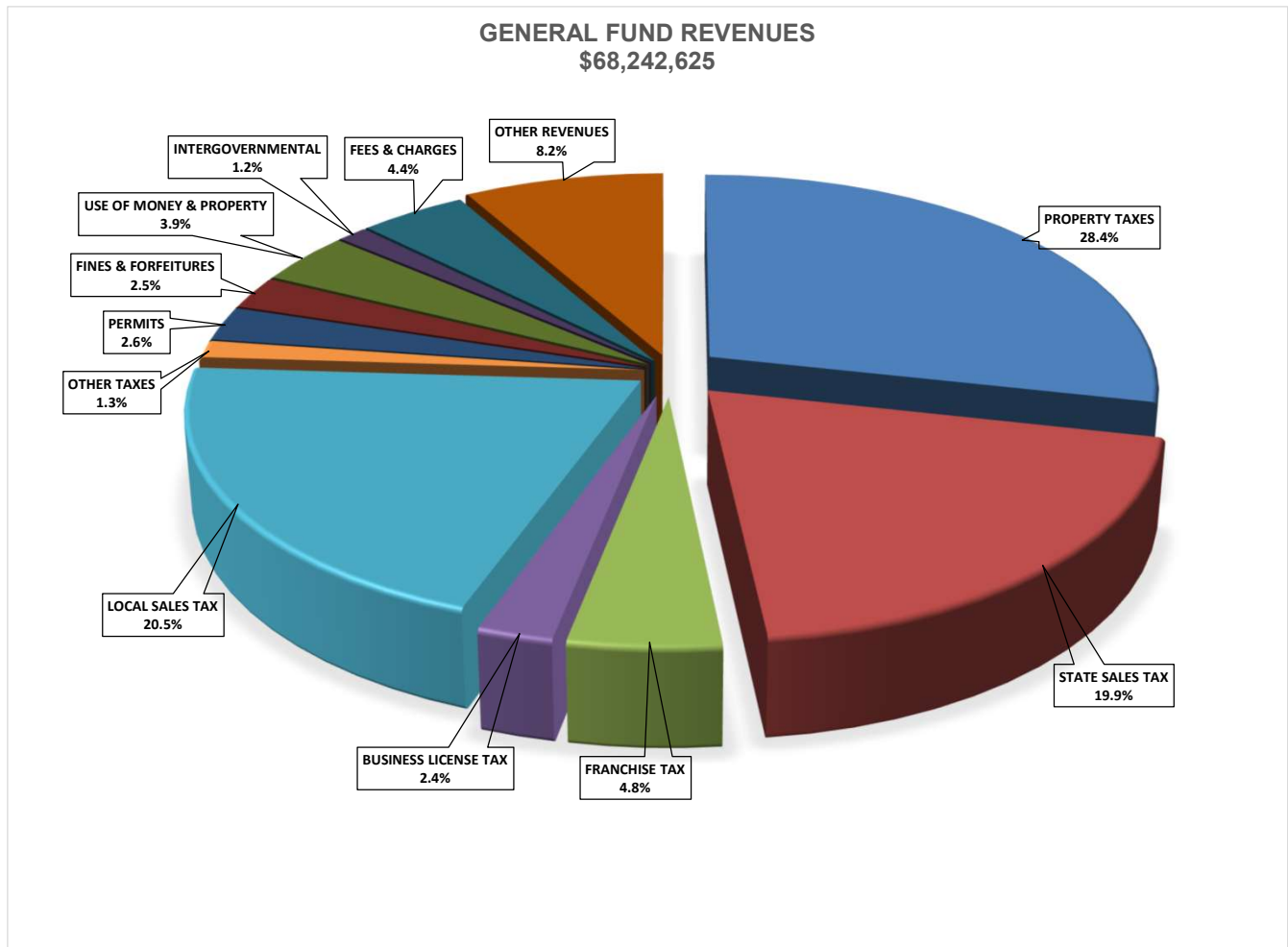
| <b>Fund</b>           | <b>Fund Name</b>      | <b>Description</b>                        | <b>Amount</b>     |
|-----------------------|-----------------------|---|-------------------|
| 223                   | AQMD                  | SG Emergency Operation Center Remodeling  | 100,000           |
| <b>Total Fund 223</b> |                       |   | <b>100,000</b>    |
| 224                   | Measure R             | San Gabriel Avenue Safety Study           | 30,000            |
| 224                   | Measure R             | Citywide Residential Resurfacing, Ph-I    | 100,255           |
| 224                   | Measure R             | Citywide Residential Resurfacing, Ph-II   | 11,765            |
| 224                   | Measure R             | Alameda Street Complete Streets           | 89,879            |
| 224                   | Measure R             | Systematic Safety Analysis Report (HSIP)  | 5,537             |
| 224                   | Measure R             | Citywide Parking Study Implementation     | 100,000           |
| 224                   | Measure R             | Citywide Residential Resurfacing Phase V  | 300,000           |
| 224                   | Measure R             | Streetlight Wire Theft Prevention         | 101,895           |
| <b>Total Fund 224</b> |                       |   | <b>739,330</b>    |
| 225                   | Measure M             | Citywide Residential Resurfacing, Ph-II   | 11,524            |
| 225                   | Measure M             | WSAB Light Rail                           | 250,000           |
| 225                   | Measure M             | Tweedy Mile Complete Streets - Phase II   | 106,264           |
| <b>Total Fund 225</b> |                       |   | <b>367,788</b>    |
| 243                   | CDBG                  | SGP Fence Replacement                     | 16,060            |
| <b>Total Fund 243</b> |                       |   | <b>16,060</b>     |
| 261                   | Fed & State Grants    | I-710 Interchange Phase IV                | 16,387,729        |
| 261                   | Fed & State Grants    | Garfield/Imperial Street Improvements     | 1,014,631         |
| 261                   | Fed & State Grants    | Firestone Blvd Median Island Alameda/LA   | 122,741           |
| 261                   | Fed & State Grants    | State Street Complete Streets             | 1,191,204         |
| 261                   | Fed & State Grants    | WSAB LRT Stations FL Mile Bikeway Safety  | 3,375,000         |
| 261                   | Fed & State Grants    | Garfield Ave Median Improvements          | 116,244           |
| 261                   | Fed & State Grants    | Long Beach Pedestrian Improvements        | 224,044           |
| 261                   | Fed & State Grants    | Citywide Residential Resurfacing Ph-IV    | 179,518           |
| 261                   | Fed & State Grants    | Tweedy Mile Complete Streets - Phase II   | 5,257,000         |
| 261                   | Fed & State Grants    | Southeast L.A. Transit Imp Prj- 745-ST    | 600,000           |
| 261                   | Fed & State Grants    | Systematic Safety Analysis Report (HSIP)  | 10,008            |
| 261                   | Fed & State Grants    | Citywide LED Street Light Conversion      | 140,375           |
| 261                   | Fed & State Grants    | Tweedy Mile Uncontrolled Crosswalks       | 247,076           |
| 261                   | Fed & State Grants    | Improvements at 7 Intersections           | 1,526,974         |
| 261                   | Fed & State Grants    | Uncontrolled Crosswalks (4-Intersections) | 250,000           |
| 261                   | Fed & State Grants    | HVAC System SGP Sport Center Complex      | 926,138           |
| 261                   | Fed & State Grants    | Circle Park Renovation Project            | 291,470           |
| 261                   | Fed & State Grants    | Urban Orchard                             | 3,723             |
| 261                   | Fed & State Grants    | SG Park Auditorium Roof Restoration/Repl  | 375,745           |
| 261                   | Fed & State Grants    | Park Reservoir PFOA Treatment Facility    | 438,752           |
| <b>Total Fund 261</b> |                       |   | <b>32,678,372</b> |
| 271                   | Park Enhancement Fund | SGP Fence Replacement                     | 459,739           |
| 271                   | Park Enhancement Fund | Locker Rooms Renovation Project           | 118,740           |
| 271                   | Park Enhancement Fund | Seaborg Building Relocation               | 101,513           |
| <b>Total Fund 271</b> |                       |   | <b>679,992</b>    |
| 411                   | Water                 | Garfield/Imperial Street Improvements     | 100,000           |
| 411                   | Water                 | Firestone Blvd Median Island Alameda/LA   | 20,000            |
| 411                   | Water                 | Firestone/Otis Widening & Imp Hwy Median  | 70,362            |
| 411                   | Water                 | Citywide Residential Resurfacing Ph-IV    | 600,000           |
| 411                   | Water                 | Facilities Security System Improvements   | 2,000             |
| 411                   | Water                 | Urban Orchard                             | 15,780            |
| 411                   | Water                 | Demolition of Salt Lake Water Tank        | 1,629,226         |
| <b>Total Fund 411</b> |                       |   | <b>2,437,368</b>  |
| 412                   | Sewer                 | Facilities Security System Improvements   | 4,000             |

**City of South Gate**  
**FY 2026-27**  
**Projected Transfers Out**

| <b>Fund</b>               | <b>Fund Name</b>          | <b>Description</b>                       | <b>Amount</b>     |
|---------------------------|---------------------------|--|-------------------|
| <b>Total Fund 412</b>     |                           |  | <b>4,000</b>      |
| 521                       | Fleet                     | Citywide Residential Resurfacing Ph-IV   | 50,075            |
| <b>Total Fund 521</b>     |                           |  | <b>50,075</b>     |
| 523                       | Cap Asset & Equip Replace | PD Fueling Station & Air Compressor Repl | 24,011            |
| 523                       | Cap Asset & Equip Replace | Facilities Security System Improvements  | 210,947           |
| 523                       | Cap Asset & Equip Replace | City Hall HVAC Replacement               | 1,266,775         |
| 523                       | Cap Asset & Equip Replace | Building Seismic Retrofit Assessment     | 75,000            |
| 523                       | Cap Asset & Equip Replace | SG Park Boy Scout Huts Roof Restoration  | 334,685           |
| <b>Total Fund 523</b>     |                           |  | <b>1,911,419</b>  |
| 524                       | Building & Infr Maint     | SG Emergency Operation Center Remodeling | 302,667           |
| 524                       | Building & Infr Maint     | SG Park Boy Scout Huts Roof Restoration  | 2,637             |
| <b>Total Fund 524</b>     |                           |  | <b>305,304</b>    |
| <b>Total Transfer Out</b> |                           |  | <b>53,825,823</b> |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
GENERAL FUND REVENUES BY SOURCE**

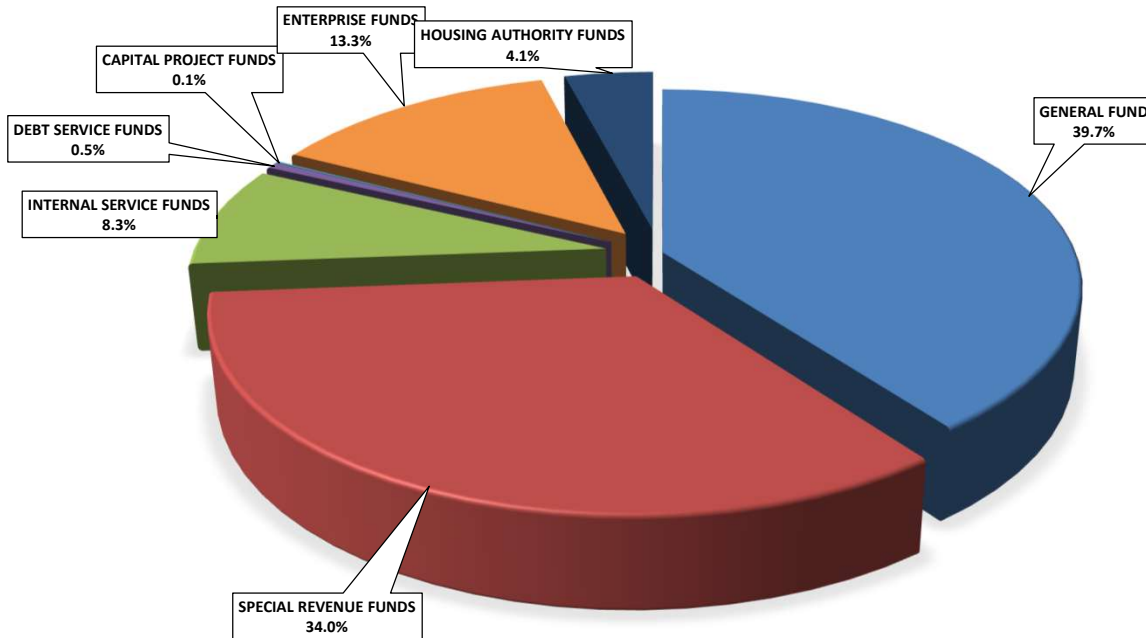
|                         | 2023-24<br>Actual<br>Revenues | 2024-25<br>Actual<br>Revenues | 2025-26<br>Adopted<br>Revenues | 2025-26<br>Year End<br>Projections | 2026-27<br>Proposed<br>Revenues |
|-------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------------------|---------------------------------|
| PROPERTY TAXES          | 17,497,330                    | 18,485,779                    | 18,601,976                     | 18,601,976                         | 19,406,799                      |
| STATE SALES TAX         | 14,025,123                    | 13,630,496                    | 14,750,386                     | 13,909,614                         | 13,573,637                      |
| FRANCHISE TAX           | 3,391,510                     | 3,359,776                     | 3,536,000                      | 3,241,275                          | 3,277,370                       |
| BUSINESS LICENSE TAX    | 1,710,302                     | 1,398,257                     | 1,700,000                      | 1,691,671                          | 1,630,300                       |
| LOCAL SALES TAX         | 14,384,354                    | 13,699,452                    | 14,879,000                     | 14,030,897                         | 13,966,000                      |
| OTHER TAXES             | 873,475                       | 840,071                       | 888,446                        | 888,446                            | 876,374                         |
| PERMITS                 | 1,661,058                     | 1,622,067                     | 1,695,095                      | 1,560,262                          | 1,764,320                       |
| FINES & FORFEITURES     | 1,678,861                     | 1,568,859                     | 1,490,264                      | 1,605,676                          | 1,677,306                       |
| USE OF MONEY & PROPERTY | 3,616,959                     | 3,062,300                     | 2,470,585                      | 2,746,285                          | 2,671,524                       |
| INTERGOVERNMENTAL       | 886,481                       | 704,948                       | 1,150,985                      | 1,137,202                          | 825,920                         |
| FEES & CHARGES          | 3,324,164                     | 3,505,357                     | 4,008,637                      | 3,254,380                          | 2,984,625                       |
| OTHER REVENUES          | 5,168,958                     | 6,073,948                     | 5,772,178                      | 6,392,995                          | 5,588,448                       |
| <b>TOTAL REVENUES</b>   | <u>68,218,574</u>             | <u>67,951,310</u>             | <u>70,943,552</u>              | <u>69,060,678</u>                  | <u>\$ 68,242,625</u>            |



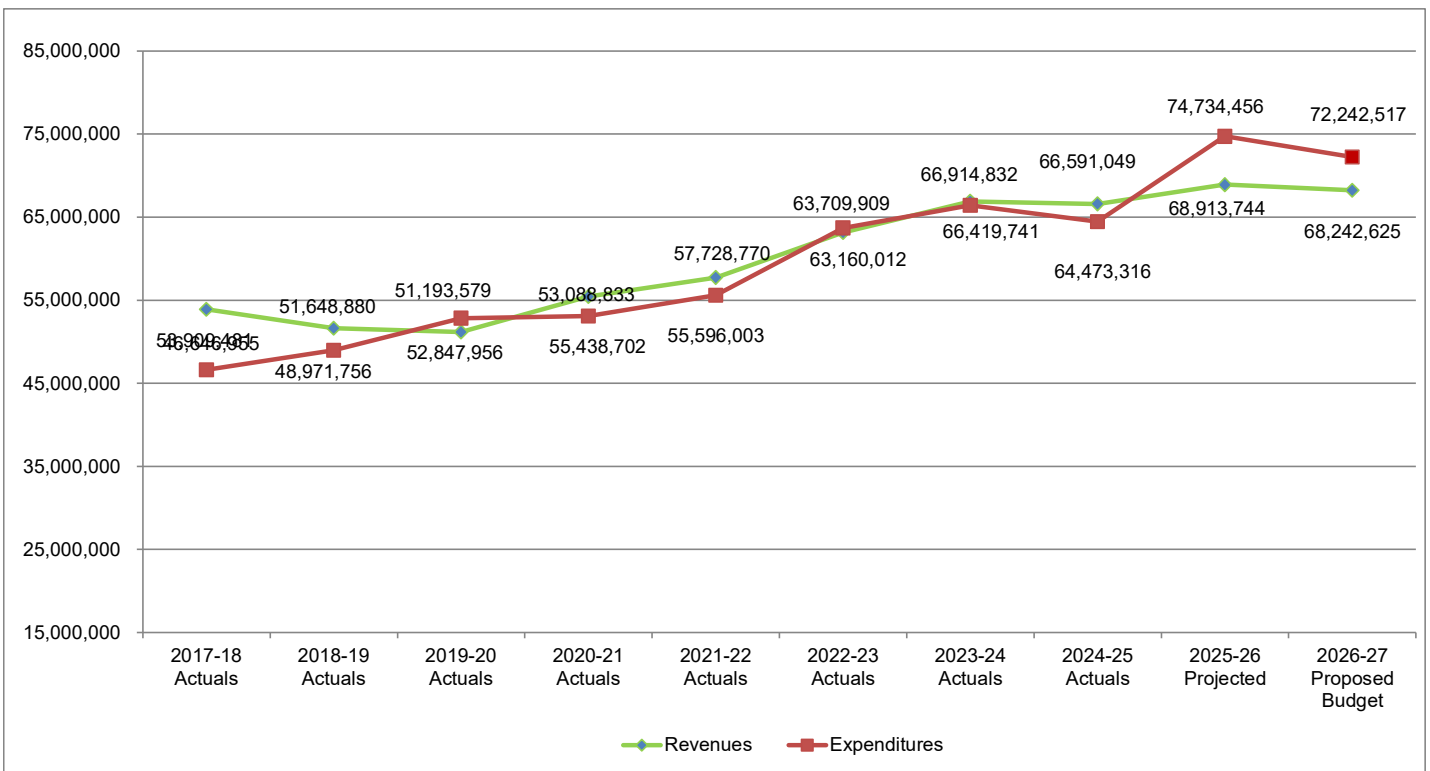
**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
SUMMARY OF REVENUES BY FUND TYPE**

|                         | <u>2023-24<br/>Actual<br/>Revenues</u> | <u>2024-25<br/>Actual<br/>Revenues</u> | <u>2025-26<br/>Adopted<br/>Revenues</u> | <u>2025-26<br/>Year End<br/>Projections</u> | <u>2026-27<br/>Proposed<br/>Revenues</u> |
|-------------------------|--|--|---|---|--|
| GENERAL FUND            | 68,218,574                             | 67,951,310                             | 70,943,552                              | 68,913,744                                  | 68,242,625                               |
| SPECIAL REVENUE FUNDS   | 42,395,379                             | 51,296,816                             | 64,745,185                              | 35,740,995                                  | 58,420,445                               |
| INTERNAL SERVICE FUNDS  | 12,328,101                             | 13,784,407                             | 13,280,743                              | 13,344,922                                  | 14,219,968                               |
| DEBT SERVICE FUNDS      | 5,499,715                              | 803,519                                | 5,461,818                               | 912,158                                     | 912,158                                  |
| CAPITAL PROJECT FUNDS   | 54,805                                 | 124,800                                | 100,000                                 | 366,179                                     | 178,146                                  |
| ENTERPRISE FUNDS        | 23,101,317                             | 24,593,946                             | 22,998,748                              | 25,542,838                                  | 22,778,749                               |
| HOUSING AUTHORITY FUNDS | 5,688,485                              | 6,626,173                              | 6,107,487                               | 6,119,487                                   | 6,990,315                                |
| <b>TOTAL REVENUES</b>   | <u>157,286,376</u>                     | <u>165,180,970</u>                     | <u>183,637,533</u>                      | <u>150,940,323</u>                          | <u>\$ 171,742,406</u>                    |

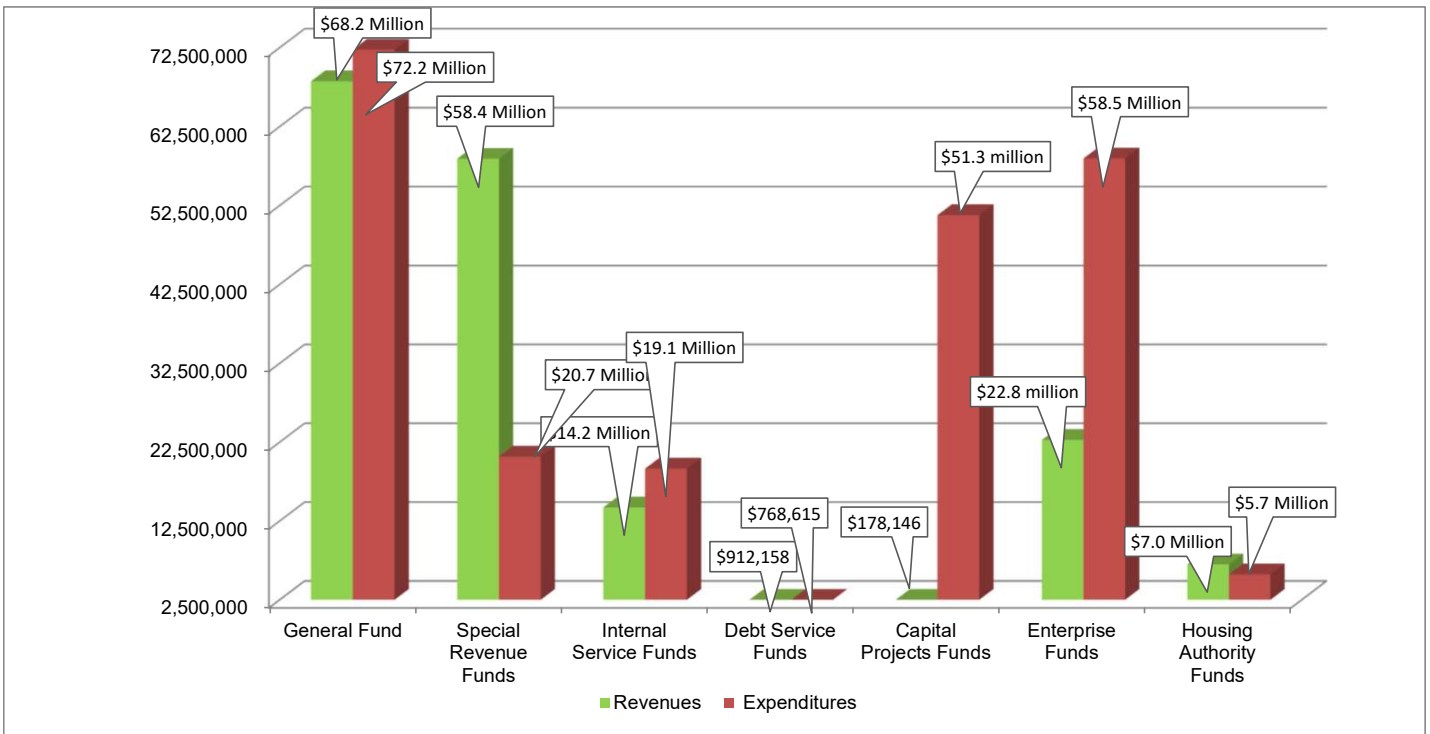
**REVENUES BY FUND TYPE  
\$171,742,406**



## CITY OF SOUTH GATE COMPARISON OF GENERAL FUND REVENUES & EXPENDITURES LAST TEN YEARS



## CITY OF SOUTH GATE FY 2026-27 PROPOSED BUDGET REVENUES & EXPENDITURES - ALL FUNDS BY FUND TYPE



**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                        | 2022-23            | 2023-24            | 2024-25            | 2025-26           | 2025-26                 | 2026-27            |
|--|--------------------|--------------------|--------------------|-------------------|-------------------------|--------------------|
|  | ACTUAL<br>REVENUES | ACTUAL<br>REVENUES | ACTUAL<br>REVENUES | ADOPTED<br>BUDGET | YEAR-END<br>PROJECTIONS | PROPOSED<br>BUDGET |
| <b>General Fund</b>                        |                    |                    |                    |                   |                         |                    |
| 100-4101 Property Tax - CY Secured         | 3,461,634          | 3,415,926          | 3,544,955          | 3,602,834         | 3,602,834               | 3,653,280          |
| 100-4102 Property Tax - CY Unsecured       | -                  | -                  | -                  | -                 | -                       | 109,436            |
| 100-4103 Property Tax - PY Secured         | 5,334              | (1)                | (2,209)            | 8,080             | 8,080                   | -                  |
| 100-4104 Property Tax - PY Unsecured       | 5,719              | 4,896              | 4,985              | 5,530             | 5,530                   | 5,200              |
| 100-4105 Penalties/Delinquencies           | 11,608             | 12,332             | 10,640             | 11,794            | 11,794                  | 11,593             |
| 100-4106 Homeowner's Exemption             | 13,216             | 12,578             | 12,125             | 13,352            | 13,352                  | 12,640             |
| 100-4107 VLF in-lieu                       | 12,254,495         | 13,076,521         | 13,593,806         | 13,985,308        | 13,985,308              | 14,614,650         |
| 100-4110 AB x1 26 Residual 26400           | 823,707            | 975,078            | 1,321,477          | 975,078           | 975,078                 | 1,000,000          |
| <b>Total Property Tax</b>                  | <b>16,575,712</b>  | <b>17,497,330</b>  | <b>18,485,779</b>  | <b>18,601,976</b> | <b>18,601,976</b>       | <b>19,406,799</b>  |
| 100-4201 State Sales Tax                   | 14,692,391         | 14,025,123         | 13,630,496         | 14,750,386        | 13,909,614              | 13,573,637         |
| 100-4202 Transient Occupancy Tax           | 608,618            | 565,135            | 607,448            | 588,446           | 588,446                 | 593,734            |
| 100-4203 Franchise Tax                     | 1,927,783          | 2,006,342          | 1,756,380          | 2,108,000         | 1,813,275               | 1,875,945          |
| 100-4204 Comm Refuse Franchise Tax         | 1,189,137          | 1,385,168          | 1,603,396          | 1,428,000         | 1,428,000               | 1,401,425          |
| 100-4205 Business License Tax              | 1,720,970          | 1,710,302          | 1,398,257          | 1,700,000         | 1,691,671               | 1,630,300          |
| 100-4206 Real Estate Transfer Tax          | 150,020            | 158,302            | 97,193             | 150,000           | 150,000                 | 138,879            |
| 100-4207 Material Recovery Facility Tax    | 145,815            | 150,039            | 135,429            | 150,000           | 150,000                 | 143,761            |
| 100-4208 Local Sales Tax                   | 14,287,260         | 14,384,354         | 13,699,452         | 14,879,000        | 14,030,897              | 13,966,000         |
| <b>Total - Taxes</b>                       | <b>51,297,706</b>  | <b>51,882,094</b>  | <b>51,413,830</b>  | <b>54,355,808</b> | <b>52,363,878</b>       | <b>52,730,480</b>  |
| 100-4301 Building Permits                  | 498,960            | 512,887            | 490,578            | 520,000           | 515,735                 | 615,000            |
| 100-4302 Seismic Fees                      | 483                | 314                | 5,916              | 3,600             | 7,217                   | 8,500              |
| 100-4303 Liquifaction Fee                  | 780                | 390                | 390                | 400               | 464                     | 464                |
| 100-4304 Electrical Permits                | 148,637            | 171,119            | 164,411            | 150,000           | 177,148                 | 180,000            |
| 100-4305 Plumbing Permits                  | 115,881            | 148,978            | 124,953            | 150,000           | 139,790                 | 150,000            |
| 100-4306 Sewer Permits                     | 9,667              | 11,068             | 8,880              | 10,000            | 10,262                  | 12,000             |
| 100-4307 Mechanical Permits                | 52,062             | 50,771             | 43,918             | 45,000            | 48,831                  | 50,000             |
| 100-4308 Green Building Standard Fee       | 258                | 242                | 1,554              | 1,000             | 2,466                   | 2,466              |
| 100-4340 Public Works Permits              | 247,620            | 270,371            | 249,841            | 325,195           | 153,456                 | 204,798            |
| 100-4345 PW-New Development Fees           | (9,126)            | 20,228             | 479                | 5,000             | 3,860                   | 3,860              |
| 100-4360 Transfer Station Permit           | 265,391            | 244,127            | 293,845            | 250,000           | 267,788                 | 287,387            |
| 100-4361 Film Permits                      | 2,412              | 1,206              | 2,144              | 2,000             | 1,921                   | 1,880              |
| 100-4362 Overnight Parking Permits         | 5,825              | 1,670              | 9,175              | 7,000             | 5,557                   | 5,946              |
| 100-4379 Other Permits                     | 2,554              | 4,689              | 2,983              | 2,900             | 2,768                   | 3,409              |
| 100-4380 Animal Licenses                   | 223,000            | 223,000            | 223,000            | 223,000           | 223,000                 | 238,610            |
| <b>Total - Permits</b>                     | <b>1,564,405</b>   | <b>1,661,058</b>   | <b>1,622,067</b>   | <b>1,695,095</b>  | <b>1,560,262</b>        | <b>1,764,320</b>   |
| 100-4401 Vehicle Code Fines                | 74,138             | 105,857            | 41,431             | 90,000            | 37,629                  | 69,550             |
| 100-4402 Parking Citations                 | 1,532,662          | 1,448,407          | 1,455,025          | 1,304,831         | 1,435,231               | 1,509,631          |
| 100-4403 Municipal Code Fines              | 14,450             | 52,967             | 13,800             | 30,296            | 14,125                  | 10,700             |
| 100-4404 Admin Citations - Fireworks       | 5,300              | 1,000              | -                  | 4,767             | 500                     | 535                |
| 100-4405 Admin Citations - Code Enf        | 59,280             | 70,282             | 56,611             | 59,170            | 117,021                 | 85,600             |
| 100-4491 Court Ordered - Restitution       | 1,278              | 347                | 1,992              | 1,200             | 1,170                   | 1,290              |
| <b>Total - Fines &amp; Forfeitures</b>     | <b>1,687,108</b>   | <b>1,678,861</b>   | <b>1,568,859</b>   | <b>1,490,264</b>  | <b>1,605,676</b>        | <b>1,677,306</b>   |
| 100-4501 Interest Earnings                 | 518,325            | 675,469            | 788,785            | 680,000           | 693,000                 | 603,400            |
| 100-4502 Bond Interest Earnings            | 34,964             | 50,730             | 37,783             | 50,000            | 41,159                  | 41,160             |
| 100-4505 Lease Payment                     | 1,303,403          | 1,303,403          | 1,303,403          | 1,303,403         | 1,303,403               | 1,303,403          |
| 100-4520 Property Rental                   | 142,986            | 141,295            | 237,849            | 350,000           | 371,929                 | 350,000            |
| 100-4521 Sale of Property                  | 62,715             | 28,245             | 28,850             | 37,182            | 65,100                  | 39,937             |
| 100-4523 Advertisement Revenues            | 55,413             | 34,053             | 17,060             | 50,000            | 23,985                  | 35,509             |
| 100-4597 GASB 87 Lease Interest            | 29,223             | 24,870             | 19,977             | -                 | 24,690                  | -                  |
| 100-4598 GASB 87 Lease Offset              | 122,244            | 122,244            | 122,244            | -                 | 122,244                 | -                  |
| 100-4599 Mkt Value - Gain/Loss             | (848,650)          | 1,236,649          | 506,349            | -                 | 100,775                 | 298,116            |
| <b>Total - Use of Money &amp; Property</b> | <b>1,420,623</b>   | <b>3,616,959</b>   | <b>3,062,300</b>   | <b>2,470,585</b>  | <b>2,746,285</b>        | <b>2,671,524</b>   |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                         | 2022-23            | 2023-24            | 2024-25            | 2025-26           | 2025-26                 | 2026-27            |
|---|--------------------|--------------------|--------------------|-------------------|-------------------------|--------------------|
|   | ACTUAL<br>REVENUES | ACTUAL<br>REVENUES | ACTUAL<br>REVENUES | ADOPTED<br>BUDGET | YEAR-END<br>PROJECTIONS | PROPOSED<br>BUDGET |
| <b>General Fund (Cont.)</b>                 |                    |                    |                    |                   |                         |                    |
| 100-4601 Motor Vehicle In Lieu Tax          | 95,593             | 114,415            | 146,206            | 150,000           | 141,770                 | 150,000            |
| 100-4602 State Mandated Cost Reimb          | 59,858             | -                  | 774                | 638               | 387                     | 638                |
| 100-4605 FEMA/OES Reimb.                    | 17,739             | 5,381              | 34,896             | 20,380            | 7,110                   | 19,339             |
| 100-4608 P.O.S.T./S.T.C. Reimb.             | 13,908             | 40,678             | 14,816             | 23,718            | 35,000                  | 25,000             |
| 100-4619 CARES Act Funding (DOF)            | (831,017)          | -                  | -                  | -                 | -                       | -                  |
| 100-4687 CA for All Youth Workforce Prog. ( | -                  | 696,094            | 474,256            | 921,249           | 921,249                 | 599,258            |
| 100-4699 Other Intergov Grants              | 31,145             | 29,912             | 34,000             | 35,000            | 31,686                  | 31,686             |
| <b>Total - Intergovernmental</b>            | <b>(612,774)</b>   | <b>886,481</b>     | <b>704,948</b>     | <b>1,150,985</b>  | <b>1,137,202</b>        | <b>825,920</b>     |
| 100-4701 Building Inspection                | 5,922              | 5,818              | 6,049              | 7,000             | 6,468                   | 6,539              |
| 100-4702 Pre-sale Inspections               | 24,037             | 26,134             | 17,752             | 20,000            | 23,565                  | 166,000            |
| 100-4703 Occupancy Inspections              | 98,520             | 108,701            | 106,807            | 110,000           | 108,153                 | 96,300             |
| 100-4704 Code Restoration                   | 32,663             | 40,658             | 25,025             | 40,000            | 31,984                  | 34,834             |
| 100-4705 Plan Check                         | 500,844            | 344,529            | 430,113            | 1,152,110         | 392,808                 | 416,230            |
| 100-4706 Title 24- Plan Check               | 62,404             | 45,208             | 54,681             | 50,000            | 50,201                  | 53,532             |
| 100-4707 Zoning and Subdivision             | 264,561            | 248,340            | 261,397            | 255,000           | 276,197                 | 280,317            |
| 100-4709 Plan Check - PW                    | 42,467             | 29,416             | 48,688             | 43,000            | 46,411                  | 61,431             |
| 100-4710 Accessory Dwelling Unit Reviews-C  | 235,445            | 203,988            | 210,490            | 120,000           | 145,762                 | 160,500            |
| 100-4711 LID-Accessory Dwelling Unit Revi   | 6,450              | 10,000             | 12,800             | 7,500             | 12,747                  | 12,302             |
| 100-4712 General Plan Maintenance Fee (Pl   | -                  | 29,652             | 100,184            | 52,000            | 124,169                 | 90,595             |
| 100-4713 25% CD Admin Fee                   | -                  | -                  | -                  | -                 | 113,692                 | 80,250             |
| 100-4714 Technology Fee                     | -                  | -                  | -                  | -                 | 45,500                  | 72,225             |
| 100-4720 Vehicle Inspection                 | 3,819              | 3,799              | 3,426              | 3,900             | 3,000                   | 3,531              |
| 100-4721 Vehicle Impound                    | 166,517            | 192,220            | 153,968            | 187,000           | 160,000                 | 187,250            |
| 100-4722 DUI Cost Recovery                  | 86,763             | 63,757             | 67,076             | 66,771            | 52,160                  | 64,200             |
| 100-4723 Vehicle Repo Fee                   | 4,080              | 3,449              | 3,615              | 3,700             | 2,452                   | 2,675              |
| 100-4724 Police Reports                     | 11,170             | 10,625             | 9,125              | 10,000            | 4,000                   | 4,708              |
| 100-4725 Fingerprinting                     | 6,085              | 5,951              | 5,457              | 6,300             | 1,600                   | 1,926              |
| 100-4726 False Alarm                        | 108,699            | 105,574            | 153,395            | 110,400           | 107,137                 | 127,465            |
| 100-4728 Tweedy Mile Security               | 30,000             | 30,000             | 30,000             | 30,000            | 30,000                  | 30,000             |
| 100-4730 Other Police Services              | 6,797              | 5,661              | 6,466              | 5,000             | 10,683                  | 2,870              |
| 100-4740 Aquatics                           | 583,377            | 624,996            | 574,441            | 525,000           | 396,352                 | 250,000            |
| 100-4741 Park Rents & Concessions           | 173,949            | 218,487            | 192,431            | 215,000           | 100,487                 | 80,250             |
| 100-4742 Recreation Classes                 | 82,237             | 95,386             | 101,351            | 100,000           | 89,000                  | 53,500             |
| 100-4743 Golf Course                        | 81,676             | 103,275            | 152,180            | 150,000           | 160,000                 | 107,000            |
| 100-4744 Youth Programs                     | 47,501             | 61,095             | 53,132             | 55,000            | 48,000                  | 32,100             |
| 100-4745 Sports Center                      | 275,507            | 363,573            | 396,602            | 285,000           | 350,000                 | 304,950            |
| 100-4746 Senior Programs                    | 36,480             | 42,442             | 42,110             | 50,000            | 45,000                  | 26,750             |
| 100-4747 Special Events                     | 3,318              | 6,990              | 39,121             | 38,000            | 7,000                   | 5,350              |
| 100-4748 Adult Sports                       | 110,806            | 91,188             | 81,648             | 100,000           | 145,000                 | 64,200             |
| 100-4749 Youth Sports                       | 87,885             | 83,983             | 83,979             | 80,000            | 74,176                  | 39,590             |
| 100-4750 Teen Program                       | -                  | 3,170              | -                  | 5,000             | 800                     | 540                |
| 100-4751 Leased Facilities                  | 42,300             | 45,300             | 46,620             | 50,000            | 52,172                  | 48,150             |
| 100-4757 Cultural Art Programs              | 7,835              | 13,820             | 15,595             | 16,000            | 10,750                  | -                  |
| 100-4770 ROW Maintenance                    | 31,904             | 31,904             | 1,224              | 31,904            | 1,224                   | 16,564             |
| 100-4780 Passport Application Fees          | 33,705             | 25,075             | 18,410             | 28,052            | 25,730                  | -                  |
| <b>Total - Fees &amp; Charges</b>           | <b>3,295,722</b>   | <b>3,324,164</b>   | <b>3,505,357</b>   | <b>4,008,637</b>  | <b>3,254,380</b>        | <b>2,984,625</b>   |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                               | 2022-23           | 2023-24           | 2024-25           | 2025-26           | 2025-26              | 2026-27           |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
|   | ACTUAL REVENUES   | ACTUAL REVENUES   | ACTUAL REVENUES   | ADOPTED BUDGET    | YEAR-END PROJECTIONS | PROPOSED BUDGET   |
| 100-4901 Administrative Allocation                | 3,807,439         | 3,932,789         | 4,137,340         | 4,094,640         | 4,094,640            | 4,094,640         |
| 100-4902 Property Damage                          | 239               | -                 | -                 | -                 | -                    | -                 |
| 100-4903 Misc. Reimbursements                     | 1,045,635         | 882,967           | 1,486,834         | 895,800           | 1,138,479            | 895,800           |
| 100-4904 Donations                                | -                 | 287,060           | (244,470)         | 16,000            | 360,000              | 14,197            |
| 100-4905 Settlements                              | 869,985           | 3,515             | 503,670           | 685,738           | 685,738              | 459,057           |
| 100-4909 Park-Ins Premium Reimb                   | 2,907             | 4,750             | 5,646             | 5,000             | 5,511                | 5,000             |
| 100-4950 Cash Over/(Short)                        | (185)             | (61)              | (212)             | -                 | 21                   | -                 |
| 100-4951 Administrative Fees                      | 950               | 630               | 450               | -                 | 677                  | 677               |
| 100-4952 CC Convenience Fees                      | -                 | -                 | 10,347            | -                 | 32,929               | 32,929            |
| 100-4980 Bond/Loan Proceeds                       | -                 | -                 | 56,857            | -                 | -                    | -                 |
| 100-4995 Miscellaneous Revenues                   | 83,654            | 57,308            | 117,485           | 75,000            | 75,000               | 86,149            |
| <b>Total - Other Revenues</b>                     | <b>5,810,623</b>  | <b>5,168,958</b>  | <b>6,073,948</b>  | <b>5,772,178</b>  | <b>6,392,995</b>     | <b>5,588,448</b>  |
| <b>Total - General Fund</b>                       | <b>64,463,414</b> | <b>68,218,574</b> | <b>67,951,310</b> | <b>70,943,552</b> | <b>69,060,678</b>    | <b>68,242,625</b> |
| <b>Gas Tax</b>                                    |                   |                   |                   |                   |                      |                   |
| 212-4501 Interest Earnings                        | 29,582            | 55,221            | 73,208            | 50,000            | 50,000               | 52,100            |
| 212-4599 Mkt Value - Gain/Loss                    | (26,397)          | 35,404            | 22,236            | -                 | 6,345                | -                 |
| 212-4649 Gas Tax - 2103                           | 760,071           | 842,603           | 886,788           | 868,417           | 890,914              | 908,771           |
| 212-4650 Gas Tax - 2105                           | 530,869           | 561,924           | 576,685           | 599,362           | 597,269              | 607,679           |
| 212-4651 Gas Tax - 2106                           | 309,545           | 324,189           | 333,146           | 339,487           | 340,271              | 346,222           |
| 212-4652 Gas Tax - 2107                           | 730,986           | 768,112           | 772,512           | 824,688           | 805,751              | 820,105           |
| <b>Total - Gas Tax Fund</b>                       | <b>2,334,656</b>  | <b>2,587,453</b>  | <b>2,664,575</b>  | <b>2,681,954</b>  | <b>2,690,550</b>     | <b>2,734,877</b>  |
| <b>TDA Bikeway</b>                                |                   |                   |                   |                   |                      |                   |
| 213-4655 TDA Bikeway                              | -                 | -                 | 124,800           | 366,179           | 366,179              | 78,146            |
| <b>Total - TDA Bikeway Fund</b>                   | <b>-</b>          | <b>-</b>          | <b>124,800</b>    | <b>366,179</b>    | <b>366,179</b>       | <b>78,146</b>     |
| <b>Street Sweeping</b>                            |                   |                   |                   |                   |                      |                   |
| 214-4501 Interest Earnings                        | 6,765             | 10,083            | 6,882             | 9,700             | 9,700                | 2,000             |
| 214-4599 Mkt Value - Gain/Loss                    | 984               | 9,415             | 4,693             | -                 | 525                  | -                 |
| 214-4772 Street Sweeping Fee                      | 665,783           | 707,605           | 713,852           | 700,000           | 700,000              | 695,747           |
| 214-4777 Utility City Statement Fee               | 2,250             | 3,349             | 2,816             | -                 | 1,045                | -                 |
| <b>Total - Street Sweeping Fund</b>               | <b>675,782</b>    | <b>730,451</b>    | <b>728,243</b>    | <b>709,700</b>    | <b>711,270</b>       | <b>697,747</b>    |
| <b>Road Repair &amp; Accountability Act (SB1)</b> |                   |                   |                   |                   |                      |                   |
| 215-4501 Interest Earnings                        | 84,932            | 138,674           | 121,642           | 127,000           | 127,000              | 128,400           |
| 215-4599 Mkt Value - Gain/Loss                    | (47,420)          | 111,934           | 60,805            | -                 | 10,967               | -                 |
| 215-4648 Road Maint & Rehab                       | 2,081,309         | 2,390,363         | 2,530,491         | 2,511,417         | 2,460,123            | 2,608,180         |
| <b>Total - Road Repair &amp; Acct Act Fund</b>    | <b>2,118,821</b>  | <b>2,640,971</b>  | <b>2,712,938</b>  | <b>2,638,417</b>  | <b>2,598,090</b>     | <b>2,736,580</b>  |
| <b>CASp Certification &amp; Training</b>          |                   |                   |                   |                   |                      |                   |
| 216-4381 SB 1186 / AB 1379 Fee                    | 13,639            | 14,005            | 12,025            | 14,000            | 14,000               | 14,000            |
| 216-4501 Interest Earnings                        | 1,206             | 2,450             | 3,406             | 2,000             | 2,000                | 3,200             |
| 216-4599 Mkt Value - Gain/Loss                    | (630)             | 1,341             | 977               | -                 | 292                  | -                 |
| <b>Total - CASp Cert &amp; Training Fund</b>      | <b>14,215</b>     | <b>17,796</b>     | <b>16,408</b>     | <b>16,000</b>     | <b>16,292</b>        | <b>17,200</b>     |
| <b>Measure W Stormwater</b>                       |                   |                   |                   |                   |                      |                   |
| 217-4117 Measure W Stormwater                     | 973,813           | 978,401           | 985,917           | 980,000           | 980,000              | 950,000           |
| 217-4501 Interest Earnings                        | 19,765            | 32,658            | 15,090            | 26,000            | 26,000               | 42,600            |
| 217-4599 Mkt Value - Gain/Loss                    | (13,472)          | 25,849            | 15,281            | -                 | 1,622                | -                 |
| <b>Total - Measure W Stormwater Fund</b>          | <b>980,106</b>    | <b>1,036,908</b>  | <b>1,016,288</b>  | <b>1,006,000</b>  | <b>1,007,622</b>     | <b>992,600</b>    |
| <b>Used Oil Recycling Program</b>                 |                   |                   |                   |                   |                      |                   |
| 218-4599 Mkt Value - Gain/Loss                    | 506               | -                 | -                 | -                 | -                    | -                 |
| 218-4606 Used Oil Recycling Grant                 | 14,367            | -                 | 13,216            | 14,400            | 14,400               | 16,927            |
| <b>Total - Used Oil Recycling Prog Fund</b>       | <b>14,873</b>     | <b>-</b>          | <b>13,216</b>     | <b>14,400</b>     | <b>14,400</b>        | <b>16,927</b>     |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                         | 2022-23<br>ACTUAL<br>REVENUES | 2023-24<br>ACTUAL<br>REVENUES | 2024-25<br>ACTUAL<br>REVENUES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>YEAR-END<br>PROJECTIONS | 2026-27<br>PROPOSED<br>BUDGET |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------------|
| <b>Beverage Container Recycling Program</b> |                               |                               |                               |                              |                                    |                               |
| 219-4501 Interest Earnings                  | 505                           | 958                           | 1,332                         | 700                          | 700                                | 1,150                         |
| 219-4599 Mkt Value - Gain/Loss              | 426                           | 597                           | 376                           | -                            | 120                                | -                             |
| 219-4607 Bev Cont Recycling Grant           | 23,505                        | 23,492                        | 23,401                        | 24,000                       | 24,000                             | 24,000                        |
| <b>Total - Bev Cont Recycling Prog Fund</b> | <b>24,436</b>                 | <b>25,047</b>                 | <b>25,109</b>                 | <b>24,700</b>                | <b>24,820</b>                      | <b>25,150</b>                 |
| <b>Road Mitigation Program</b>              |                               |                               |                               |                              |                                    |                               |
| 220-4346 Road Mitigation Fees               | 600,019                       | -                             | -                             | -                            | -                                  | -                             |
| 220-4501 Interest Earnings                  | 35,809                        | 69,244                        | 54,872                        | 65,000                       | 65,000                             | 7,600                         |
| 220-4599 Mkt Value - Gain/Loss              | (14,901)                      | 41,616                        | 31,251                        | -                            | 4,587                              | -                             |
| <b>Total - Road Mitigation Program Fund</b> | <b>620,927</b>                | <b>110,860</b>                | <b>86,123</b>                 | <b>65,000</b>                | <b>69,587</b>                      | <b>7,600</b>                  |
| <b>Prop A Transit</b>                       |                               |                               |                               |                              |                                    |                               |
| 221-4501 Interest Earnings                  | 78,630                        | 170,410                       | 238,828                       | 160,000                      | 160,000                            | 228,350                       |
| 221-4599 Mkt Value - Gain/Loss              | (44,234)                      | 81,877                        | 67,718                        | -                            | 20,479                             | -                             |
| 221-4520 Property Rental                    | 34,375                        | 82,500                        | 90,000                        | 37,500                       | 37,500                             | 68,958                        |
| 221-4657 Prop A Transit                     | 2,537,866                     | 2,472,891                     | 2,430,440                     | 2,398,670                    | 2,398,670                          | 2,434,151                     |
| 221-4699 Intergovernmental Grants           | 262,141                       | 288,330                       | 160,309                       | 242,604                      | 242,604                            | 236,927                       |
| 221-4753 Bus Pass Sales                     | 13,954                        | 7,936                         | 6,304                         | 6,000                        | 6,000                              | 4,000                         |
| 221-4755 Fixed Route Fare Box               | 73,148                        | 80,381                        | 76,774                        | 20,000                       | 20,000                             | 50,000                        |
| 221-4756 Vehicle Lease Revenue              | -                             | -                             | -                             | 90,000                       | 90,000                             | -                             |
| 221-4758 Phone-a-Ride                       | 9,075                         | 10,260                        | 10,285                        | 64,000                       | 64,000                             | 8,500                         |
| 221-4950 Cash Over/Short                    | (2)                           | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - Prop A Transit Fund</b>          | <b>2,964,955</b>              | <b>3,194,585</b>              | <b>3,080,658</b>              | <b>3,018,774</b>             | <b>3,039,253</b>                   | <b>3,030,886</b>              |
| <b>Prop C Transit</b>                       |                               |                               |                               |                              |                                    |                               |
| 222-4501 Interest Earnings                  | 86,076                        | 176,079                       | 200,250                       | 165,000                      | 165,000                            | 131,300                       |
| 222-4520 Property Rental                    | -                             | -                             | -                             | -                            | -                                  | -                             |
| 222-4599 Mkt Value - Gain/Loss              | 5,178                         | 95,049                        | 73,676                        | -                            | 17,455                             | -                             |
| 222-4657 Prop C Transit                     | 2,105,088                     | 2,051,206                     | 2,015,988                     | 1,989,634                    | 1,989,634                          | 2,019,064                     |
| <b>Total - Prop C Transit Fund</b>          | <b>2,196,342</b>              | <b>2,322,334</b>              | <b>2,289,915</b>              | <b>2,154,634</b>             | <b>2,172,089</b>                   | <b>2,150,364</b>              |
| <b>SCAQMD</b>                               |                               |                               |                               |                              |                                    |                               |
| 223-4501 Interest Earnings                  | 6,630                         | 10,827                        | 13,245                        | 10,000                       | 10,000                             | 11,300                        |
| 223-4599 Mkt Value - Gain/Loss              | 3,368                         | 8,738                         | 4,538                         | -                            | 1,066                              | -                             |
| 223-4604 SCAQMD Allocation                  | 154,863                       | 124,596                       | 123,601                       | 124,000                      | 124,000                            | 123,300                       |
| 223-4699 Other Grants                       | -                             | 77,400                        | -                             | -                            | -                                  | -                             |
| <b>Total - SCAQMD Fund</b>                  | <b>164,861</b>                | <b>221,560</b>                | <b>141,383</b>                | <b>134,000</b>               | <b>135,066</b>                     | <b>134,600</b>                |
| <b>Measure R Transit</b>                    |                               |                               |                               |                              |                                    |                               |
| 224-4501 Interest Earnings                  | 75,728                        | 124,245                       | 87,048                        | 116,000                      | 116,000                            | 70,350                        |
| 224-4599 Mkt Value - Gain/Loss              | (29,581)                      | 99,493                        | 56,765                        | -                            | 7,540                              | -                             |
| 224-4658 Metro Call for Projects            | (3,489)                       | -                             | -                             | -                            | -                                  | -                             |
| 224-4661 Measure R                          | 1,578,361                     | 1,537,623                     | 1,511,711                     | 1,492,226                    | 1,492,226                          | 1,514,298                     |
| <b>Total - Measure R Transit Fund</b>       | <b>1,621,019</b>              | <b>1,761,362</b>              | <b>1,655,523</b>              | <b>1,608,226</b>             | <b>1,615,766</b>                   | <b>1,584,648</b>              |
| <b>Measure M Transit</b>                    |                               |                               |                               |                              |                                    |                               |
| 225-4501 Interest Earnings                  | 41,284                        | 76,444                        | 70,460                        | 71,000                       | 71,000                             | 54,800                        |
| 225-4599 Mkt Value - Gain/Loss              | (173)                         | 49,732                        | 33,609                        | -                            | 5,956                              | -                             |
| 225-4671 Measure M                          | 1,785,464                     | 1,736,643                     | 1,712,718                     | 1,691,189                    | 1,691,189                          | 1,716,205                     |
| <b>Total - Measure M Transit Fund</b>       | <b>1,826,575</b>              | <b>1,862,818</b>              | <b>1,816,786</b>              | <b>1,762,189</b>             | <b>1,768,145</b>                   | <b>1,771,005</b>              |
| <b>COPS Grant</b>                           |                               |                               |                               |                              |                                    |                               |
| 230-4501 Interest Earnings                  | -                             | 5,435                         | 10,275                        | 5,000                        | 5,000                              | 12,150                        |
| 230-4599 Mkt Value - Gain/Loss              | -                             | (2,813)                       | 1,896                         | -                            | 917                                | -                             |
| 230-4621 AB 3229 - COPS                     | 240,583                       | 268,120                       | 265,012                       | 245,000                      | 245,000                            | 245,000                       |
| <b>Total - COPS Grant Fund</b>              | <b>240,583</b>                | <b>270,742</b>                | <b>277,183</b>                | <b>250,000</b>               | <b>250,917</b>                     | <b>257,150</b>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                                    | 2022-23<br>ACTUAL<br>REVENUES | 2023-24<br>ACTUAL<br>REVENUES | 2024-25<br>ACTUAL<br>REVENUES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>YEAR-END<br>PROJECTIONS | 2026-27<br>PROPOSED<br>BUDGET |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------------|
| <b>Law Enforcement Grants</b>                          |                               |                               |                               |                              |                                    |                               |
| 231-4501 Interest Earnings                             | 5,192                         | 11,385                        | 13,372                        | 10,000                       | 10,000                             | 12,350                        |
| 231-4599 Mkt Value - Gain/Loss                         | 1,899                         | 5,337                         | 4,756                         | -                            | 1,137                              | -                             |
| 231-4620 Edward Byrne Mem Grant                        | 42,237                        | -                             | -                             | -                            | -                                  | -                             |
| 231-4621 AB 3229 - COPS                                | -                             | -                             | 14,520                        | -                            | 34,295                             | -                             |
| 231-4623 School Resource Officer                       | -                             | -                             | -                             | 125,000                      | 125,000                            | 125,000                       |
| 231-4633 Cannabis Tax Fund Grant Program               | -                             | -                             | -                             | 100,000                      | 100,000                            | 17,000                        |
| 231-4699 Other Grants                                  | (13,326)                      | 10,051                        | -                             | -                            | -                                  | -                             |
| <b>Total - Law Enforce. Grants Fund</b>                | <b>36,002</b>                 | <b>26,774</b>                 | <b>32,648</b>                 | <b>235,000</b>               | <b>270,432</b>                     | <b>154,350</b>                |
| <b>Homeland Security Grant</b>                         |                               |                               |                               |                              |                                    |                               |
| 232-4625 Homeland Security Grant                       | 15,045                        | -                             | -                             | 40,000                       | 64,371                             | 75,000                        |
| <b>Total - Homeland Security Grant Fund</b>            | <b>15,045</b>                 | <b>-</b>                      | <b>-</b>                      | <b>40,000</b>                | <b>64,371</b>                      | <b>75,000</b>                 |
| <b>State Community &amp; Corrections Grant</b>         |                               |                               |                               |                              |                                    |                               |
| 233-4501 Interest Earnings                             | 254                           | 1,108                         | 989                           | 1,000                        | -                                  | 300                           |
| 233-4599 Mkt Value - Gain/Loss                         | (548)                         | (25)                          | 491                           | -                            | 82                                 | -                             |
| 233-4632 State Community & Corrections Grant           | 51,954                        | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - State Community &amp; Corrections Grant</b> | <b>51,660</b>                 | <b>1,083</b>                  | <b>1,480</b>                  | <b>1,000</b>                 | <b>82</b>                          | <b>300</b>                    |
| <b>Asset Forfeiture</b>                                |                               |                               |                               |                              |                                    |                               |
| 235-4501 Interest Earnings                             | 35,083                        | 55,359                        | 70,446                        | 52,000                       | 52,000                             | 54,600                        |
| 235-4599 Mkt Value - Gain/Loss                         | 19,239                        | 47,232                        | 22,657                        | -                            | 5,994                              | -                             |
| 235-4635 Federal Dept of Justice                       | 689,052                       | 1,012,877                     | 1,076,633                     | 1,000,000                    | 1,000,000                          | 926,187                       |
| 235-4636 Federal Dept of Treasury                      | 8,710                         | -                             | -                             | -                            | 47,464                             | -                             |
| 235-4640 Federal DEA OT Reimb - Treas (OC)             | (3,983)                       | 35,514                        | 41,210                        | 40,000                       | 40,000                             | 40,000                        |
| 235-4905 Settlements/Ins. Recoveries                   | -                             | -                             | 10,304                        | -                            | -                                  | -                             |
| 235-4980 Bond/Loan Proceeds                            | 94,161                        | -                             | 100,824                       | -                            | -                                  | -                             |
| 235-4995 Miscellaneous                                 | 13,500                        | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - Asset Forfeiture Fund</b>                   | <b>855,762</b>                | <b>1,150,981</b>              | <b>1,322,073</b>              | <b>1,092,000</b>             | <b>1,145,458</b>                   | <b>1,020,787</b>              |
| <b>OTS Grant</b>                                       |                               |                               |                               |                              |                                    |                               |
| 236-4624 OTS Grants                                    | 136,855                       | 84,959                        | 108,988                       | 375,068                      | 375,068                            | 81,895                        |
| <b>Total - OTS Grant Fund</b>                          | <b>136,855</b>                | <b>84,959</b>                 | <b>108,988</b>                | <b>375,068</b>               | <b>375,068</b>                     | <b>81,895</b>                 |
| <b>JAG/Edward Byrne Grant</b>                          |                               |                               |                               |                              |                                    |                               |
| 237-4501 Interest Earnings                             | -                             | 1,234                         | 3,911                         | 1,000                        | 1,000                              | 3,350                         |
| 237-4599 Investment Mkt Value-Gains/Losses             | -                             | -                             | 306                           | -                            | 332                                | -                             |
| 237-4630 Edward Byrne Memorial Grant                   | 81,464                        | 46,940                        | -                             | 52,116                       | 52,116                             | -                             |
| <b>Total - JAG/Edward Byrne Grant Fund</b>             | <b>81,464</b>                 | <b>48,174</b>                 | <b>4,217</b>                  | <b>53,116</b>                | <b>53,448</b>                      | <b>3,350</b>                  |
| <b>HOST Grant</b>                                      |                               |                               |                               |                              |                                    |                               |
| 238-4501 Interest Earnings                             | 39                            | 198                           | 211                           | -                            | -                                  | 200                           |
| 238-4599 Mkt Value - Gain/Loss                         | (84)                          | (19)                          | 79                            | -                            | 23                                 | -                             |
| 238-4699 Other Grants                                  | 7,939                         | -                             | 21,995                        | -                            | 3,221                              | 41,000                        |
| <b>Total - HOST Grant Fund</b>                         | <b>7,894</b>                  | <b>179</b>                    | <b>22,286</b>                 | <b>-</b>                     | <b>3,244</b>                       | <b>41,200</b>                 |
| <b>Measure A Police</b>                                |                               |                               |                               |                              |                                    |                               |
| 239-4633 Measure A Police Grant                        | -                             | -                             | -                             | -                            | -                                  | 116,871                       |
| <b>Total - Measure A Police</b>                        | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      | <b>-</b>                     | <b>-</b>                           | <b>116,871</b>                |
| <b>Housing Authority</b>                               |                               |                               |                               |                              |                                    |                               |
| 240-4520 Property Rental                               | -                             | -                             | -                             | -                            | 12,000                             | -                             |
| <b>Total - Housing Authority Fund</b>                  | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      | <b>-</b>                     | <b>12,000</b>                      | <b>-</b>                      |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                              | 2022-23<br>ACTUAL<br>REVENUES | 2023-24<br>ACTUAL<br>REVENUES | 2024-25<br>ACTUAL<br>REVENUES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>YEAR-END<br>PROJECTIONS | 2026-27<br>PROPOSED<br>BUDGET |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------------|
| <b>Housing Authority - Section 8</b>             |                               |                               |                               |                              |                                    |                               |
| 241-4501 Interest Earnings                       | 6,787                         | 6,295                         | 1,507                         | 2,000                        | 2,000                              | -                             |
| 241-4599 Mkt Value - Gain/Loss                   | (741)                         | 4,309                         | 636                           | -                            | -                                  | -                             |
| 241-4690 HUD Allocation                          | 4,484,482                     | 4,928,190                     | 5,829,358                     | 5,334,893                    | 5,334,893                          | 6,188,047                     |
| 241-4691 Program Admin Fees                      | 547,210                       | 580,224                       | 614,967                       | 591,594                      | 591,594                            | 623,269                       |
| 241-4694 Fraud Recovery - HAP                    | 852                           | 600                           | 600                           | 3,000                        | 3,000                              | 3,000                         |
| 241-4695 Fraud Recovery - Admin                  | 852                           | 600                           | 600                           | 3,000                        | 3,000                              | 3,000                         |
| 241-4697 Port-In HAP Revenues                    | 160,641                       | 156,017                       | 166,249                       | 160,000                      | 160,000                            | 160,000                       |
| 241-4698 Port-In HAP Admin Fee Rev               | 12,238                        | 12,251                        | 12,256                        | 13,000                       | 13,000                             | 13,000                        |
| <b>Total - Housing Authority - Sect 8 Fund</b>   | <b>5,212,320</b>              | <b>5,688,485</b>              | <b>6,626,173</b>              | <b>6,107,487</b>             | <b>6,107,487</b>                   | <b>6,990,316</b>              |
| <b>HOME Program</b>                              |                               |                               |                               |                              |                                    |                               |
| 242-4504 Loan Repayment                          | 80,444                        | -                             | -                             | -                            | -                                  | -                             |
| 242-4690 HUD Allocation                          | -                             | -                             | -                             | 504,937                      | 504,937                            | 486,119                       |
| 242-4696 Prior Year Carryover                    | 147,407                       | 192,886                       | -                             | 3,266,971                    | 3,266,971                          | -                             |
| <b>Total - HOME Program Fund</b>                 | <b>227,851</b>                | <b>192,886</b>                | <b>-</b>                      | <b>3,771,908</b>             | <b>3,771,908</b>                   | <b>486,119</b>                |
| <b>CDBG</b>                                      |                               |                               |                               |                              |                                    |                               |
| 243-4690 HUD Allocation                          | 485,594                       | 1,346,825                     | 2,258,007                     | 1,358,413                    | 1,358,413                          | 1,153,140                     |
| 243-4692 CDBG COVID-19 Funds                     | 147,538                       | 30,640                        | 261,276                       | 80,000                       | 80,000                             | -                             |
| 243-4696 Prior Years Carryover                   | -                             | -                             | -                             | 1,791,794                    | 1,791,794                          | 34,099                        |
| 243-4708 Commercial Façade Contrib               | 12,000                        | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - CDBG Fund</b>                         | <b>645,132</b>                | <b>1,377,465</b>              | <b>2,519,283</b>              | <b>3,230,207</b>             | <b>3,230,207</b>                   | <b>1,187,239</b>              |
| <b>Emergency Housing Voucher (EHV)</b>           |                               |                               |                               |                              |                                    |                               |
| 246-4690 HUD Allocation                          | -                             | 242,436                       | 384,665                       | 256,435                      | 262,327                            | -                             |
| 246-4691 HUD Admin Fees                          | 100                           | 28,667                        | 35,941                        | 29,234                       | 86,671                             | -                             |
| <b>Total - Emerg. Housing Voucher Fund</b>       | <b>100</b>                    | <b>271,103</b>                | <b>420,606</b>                | <b>285,669</b>               | <b>348,998</b>                     | <b>-</b>                      |
| <b>Street Lighting &amp; Landscaping</b>         |                               |                               |                               |                              |                                    |                               |
| 251-4105 Penalties/Delinquencies                 | 7,983                         | 8,535                         | 10,751                        | 8,921                        | 8,921                              | 9,089                         |
| 251-4108 Street Lights Assessments               | 1,984,141                     | 1,986,218                     | 1,992,831                     | 1,993,945                    | 1,993,945                          | 1,995,292                     |
| 251-4902 Property Damage                         | 2,833                         | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - Street Lighting &amp; Landsc Fund</b> | <b>1,994,958</b>              | <b>1,994,752</b>              | <b>2,003,582</b>              | <b>2,002,866</b>             | <b>2,002,866</b>                   | <b>2,004,381</b>              |
| <b>Tweedy P&amp;BIA</b>                          |                               |                               |                               |                              |                                    |                               |
| 252-4209 Tweedy P&BIA Assessments                | 25,662                        | 26,281                        | 21,386                        | 22,440                       | 22,400                             | 22,440                        |
| 252-4501 Interest Earnings                       | 491                           | 208                           | 390                           | 200                          | -                                  | 800                           |
| 252-4599 Mkt Value - Gain/Loss                   | (155)                         | 954                           | 78                            | -                            | 30                                 | -                             |
| <b>Total - Tweedy P&amp;BIA Fund</b>             | <b>25,998</b>                 | <b>27,443</b>                 | <b>21,854</b>                 | <b>22,640</b>                | <b>22,430</b>                      | <b>23,240</b>                 |
| <b>Integrated Waste Management</b>               |                               |                               |                               |                              |                                    |                               |
| 253-4501 Interest Earnings                       | -                             | -                             | 12,323                        | -                            | -                                  | 19,200                        |
| 253-4599 Investment Mkt Value-Gains/Losses       | -                             | -                             | (1,119)                       | -                            | 1,119                              | -                             |
| 253-4616 SB 1383 Local Assistance Grant Pro      | -                             | -                             | 314,389                       | -                            | 118,896                            | 250,000                       |
| <b>Total - Integrated Waste Mgmt (AB939/SB1</b>  | <b>-</b>                      | <b>-</b>                      | <b>325,593</b>                | <b>-</b>                     | <b>120,015</b>                     | <b>269,200</b>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                            | 2022-23<br>ACTUAL<br>REVENUES | 2023-24<br>ACTUAL<br>REVENUES | 2024-25<br>ACTUAL<br>REVENUES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>YEAR-END<br>PROJECTIONS | 2026-27<br>PROPOSED<br>BUDGET |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------------|
| <b>Federal &amp; State Grants</b>              |                               |                               |                               |                              |                                    |                               |
| 261-4504 Loan Repayment                        |                               | 18                            | -                             | -                            | -                                  | -                             |
| 261-4658 Metro Call for Projects               | 852,097                       | 3,058,883                     | -                             | 646,029                      | -                                  | -                             |
| 261-4660 HBRR Grant                            | 979,960                       | 5,010,369                     | 9,258,662                     | 16,818,293                   | -                                  | -                             |
| 261-4665 Prop 1 Grant - SWRCB                  | 2,688,408                     | 1,767,496                     | -                             | 19,164                       | -                                  | -                             |
| 261-4666 LA County Flood Control Grant         | 84,845                        | 148,916                       | -                             | 148,916                      | -                                  | -                             |
| 261-4667 Prop 68 Grant                         | 4,185,573                     | 45,524                        | 433,302                       | -                            | -                                  | -                             |
| 261-4668 Land and Water Conservation Fund      | 938,025                       | -                             | -                             | -                            | -                                  | -                             |
| 261-4677 EPA Grant                             | -                             | -                             | 164,323                       | 344,000                      | 344,000                            | 344,000                       |
| 261-4680 RMC Grant                             | 729,249                       | 283,151                       | 1,821,406                     | 118,420                      | -                                  | -                             |
| 261-4684 Measure W Regional Grant              | 836,431                       | 95,172                        | 2,120,994                     | -                            | -                                  | -                             |
| 261-4687 CA for All Youth Workforce Grant      | -                             | -                             | -                             | 218,497                      | -                                  | -                             |
| 261-4699 Other Intergovernmental               | (7,995,798)                   | 2,669,252                     | 3,587,309                     | 19,387,733                   | 5,035,604                          | 33,078,032                    |
| <b>Total - Federal &amp; State Grants Fund</b> | <b>3,298,790</b>              | <b>13,078,779</b>             | <b>17,385,996</b>             | <b>37,701,052</b>            | <b>37,482,555</b>                  | <b>33,422,032</b>             |
| <b>UDAG</b>                                    |                               |                               |                               |                              |                                    |                               |
| 262-4501 Interest Earnings                     | 6,152                         | 10,666                        | 13,185                        | 10,000                       | 10,000                             | 11,300                        |
| 262-4599 Mkt Value - Gain/Loss                 | (973)                         | 7,786                         | 4,400                         | -                            | 1,121                              | -                             |
| <b>Total - UDAG Fund</b>                       | <b>5,179</b>                  | <b>18,452</b>                 | <b>17,585</b>                 | <b>10,000</b>                | <b>10,000</b>                      | <b>11,300</b>                 |
| <b>Public Access Corp.</b>                     |                               |                               |                               |                              |                                    |                               |
| 263-4382 PEG Fees                              | 73,296                        | 36,518                        | 39,011                        | 51,225                       | 51,225                             | 49,608                        |
| 263-4501 Interest Earnings                     | 734                           | 2,247                         | 3,157                         | -                            | -                                  | 3,000                         |
| 263-4599 Mkt Value - Gain/Loss                 | (1,066)                       | 423                           | 891                           | -                            | 272                                | -                             |
| <b>Total - Public Access Corp. Fund</b>        | <b>72,963</b>                 | <b>39,189</b>                 | <b>43,059</b>                 | <b>51,225</b>                | <b>51,225</b>                      | <b>52,608</b>                 |
| <b>WSAB TOD SIP</b>                            |                               |                               |                               |                              |                                    |                               |
| 264-4501 Interest Earnings                     |                               |                               | 500                           | -                            | -                                  | 400                           |
| 264-4599 Investment Mkt Value-Gains/Losses     |                               |                               | 167                           | -                            | 42                                 | -                             |
| 264-4617 Metro Grant - WSAB TOD SIP            | 36,590                        | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - WSAB TOD SIP</b>                    | <b>36,590</b>                 | <b>-</b>                      | <b>666</b>                    | <b>-</b>                     | <b>-</b>                           | <b>400</b>                    |
| <b>Permanent Local Housing</b>                 |                               |                               |                               |                              |                                    |                               |
| 265-4675 Permanent Local Hsng Grant            | -                             | -                             | -                             | -                            | -                                  | 2,326,146                     |
| <b>Total - Permanent Local Housing Fund</b>    | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      | <b>-</b>                     | <b>-</b>                           | <b>2,326,146</b>              |
| <b>American Rescue Plan Act (ARPA)</b>         |                               |                               |                               |                              |                                    |                               |
| 268-4501 Interest Earnings                     | 334,103                       | 497,584                       | 390,614                       | -                            | 407,433                            | 116,350                       |
| 268-4618 American Rescue Plan Funding          | 3,904,656                     | 6,435,994                     | 9,777,251                     | -                            | -                                  | -                             |
| <b>Total - American Rescue Plan Act Fund</b>   | <b>4,238,759</b>              | <b>6,933,578</b>              | <b>10,167,865</b>             | <b>-</b>                     | <b>-</b>                           | <b>116,350</b>                |
| <b>Park Enhancement Fund</b>                   |                               |                               |                               |                              |                                    |                               |
| 271-4501 Interest Earnings                     | 18,647                        | 38,347                        | 50,183                        | 36,000                       | 36,000                             | 47,600                        |
| 271-4599 Mkt Value - Gain/Loss                 | (9,670)                       | 20,486                        | 15,554                        | -                            | 4,293                              | -                             |
| 271-4751 Leased Facilities                     | 281,132                       | 283,566                       | 287,199                       | 291,593                      | 291,593                            | 290,000                       |
| <b>Total - Park Enhancement Fund</b>           | <b>290,109</b>                | <b>342,399</b>                | <b>352,936</b>                | <b>327,593</b>               | <b>327,593</b>                     | <b>337,600</b>                |
| <b>Measure A (Park Improvements)</b>           |                               |                               |                               |                              |                                    |                               |
| 272-4685 Measure A Parks Grant                 | -                             | -                             | -                             | 500,000                      | 500,000                            | 500,000                       |
| 272-4686 Maint & Servicing Funds               | -                             | -                             | -                             | -                            | 128,700                            | -                             |
| <b>Total - Measure A (Park Improv) Fund</b>    | <b>-</b>                      | <b>-</b>                      | <b>-</b>                      | <b>500,000</b>               | <b>628,700</b>                     | <b>500,000</b>                |
| <b>Low/Mod Income Housing Assets</b>           |                               |                               |                               |                              |                                    |                               |
| 322-4501 Interest Earnings                     | 310                           | -                             | -                             | 1,000                        | 1,000                              | -                             |
| 322-4599 Mkt Value - Gain/Loss                 | 3,021                         | 670                           | -                             | -                            | -                                  | -                             |
| 322-4504 Loan Repayment                        | 3,774                         | 3,658                         | 1,785                         | 3,500                        | 3,500                              | 3,072                         |
| 322-4520 Property Rental                       | 49,076                        | 19,968                        | 19,968                        | 57,168                       | 57,168                             | 29,671                        |
| 322-4597 GASB 87 Lease Interest                | 34                            | -                             | -                             | -                            | -                                  | -                             |
| 322-4598 GASB 87 Lease Offset                  | 4,835                         | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - Low/Mod Inc Housing Assets Fd</b>   | <b>61,050</b>                 | <b>24,296</b>                 | <b>21,753</b>                 | <b>61,668</b>                | <b>61,668</b>                      | <b>32,743</b>                 |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                        | 2022-23<br>ACTUAL<br>REVENUES | 2023-24<br>ACTUAL<br>REVENUES | 2024-25<br>ACTUAL<br>REVENUES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>YEAR-END<br>PROJECTIONS | 2026-27<br>PROPOSED<br>BUDGET |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------------|
| <b>Water</b>                               |                               |                               |                               |                              |                                    |                               |
| 411-4501 Interest Earnings                 | 692,273                       | 1,191,446                     | 1,200,995                     | 1,075,000                    | 1,075,000                          | 1,023,900                     |
| 411-4599 Mkt Value - Gain/Loss             | (163,595)                     | 880,720                       | 514,403                       | -                            | 102,240                            | -                             |
| 411-4502 Bond Interest Earnings            | 30                            | 29                            | 31                            | -                            | 19                                 | -                             |
| 411-4522 Water Rights                      | 361,000                       | 190,000                       | 190,000                       | 190,000                      | 190,000                            | 190,000                       |
| 411-4771 NPDES Inspections                 | 19,106                        | 9,637                         | 4,855                         | 26,400                       | 26,400                             | 11,200                        |
| 411-4773 Utility Service                   | 16,980,721                    | 19,127,172                    | 19,097,451                    | 19,108,766                   | 19,108,766                         | 18,796,144                    |
| 411-4774 Utility Connections               | 10,598                        | 9,679                         | 8,638                         | 10,000                       | 10,000                             | 9,638                         |
| 411-4775 Meter Installation                | 185,709                       | 92,577                        | 72,207                        | 85,751                       | 85,751                             | 116,831                       |
| 411-4776 Penalties                         | 620                           | (243,283)                     | (499)                         | -                            | -                                  | -                             |
| 411-4902 Property Damage                   | 3,187                         | 305                           | -                             | -                            | -                                  | -                             |
| 411-4905 Settlements/Ins. Recoveries       | -                             | -                             | 832,108                       | -                            | 2,376,780                          | -                             |
| 411-4903 Misc Reimbursements               | -                             | 129,409                       | -                             | 65,000                       | 65,000                             | -                             |
| 411-4950 Cash Over/Short                   | (540)                         | (205)                         | (276)                         | -                            | -                                  | -                             |
| 411-4952 CC Convenience Fees               | -                             | -                             | 60,583                        | -                            | 60,268                             | 50,000                        |
| 411-4981 Bond Premium                      | 59,986                        | 59,986                        | 59,986                        | 69,349                       | 69,349                             | 69,349                        |
| 411-4995 Miscellaneous Revenues            | 16,954                        | 26,742                        | 24,936                        | 20,500                       | 20,500                             | 22,878                        |
| <b>Total - Water Fund</b>                  | <b>18,166,049</b>             | <b>21,474,216</b>             | <b>22,065,418</b>             | <b>20,650,766</b>            | <b>23,190,054</b>                  | <b>20,289,940</b>             |
| <b>Sewer</b>                               |                               |                               |                               |                              |                                    |                               |
| 412-4342 Industrial Waste Permits          | 105,651                       | 125,826                       | 129,805                       | 127,500                      | 127,500                            | 120,427                       |
| 412-4501 Interest Earnings                 | 28,227                        | 37,215                        | 27,957                        | 34,982                       | 34,982                             | -                             |
| 412-4599 Mkt Value - Gain/Loss             | 1,704                         | 41,792                        | 16,957                        | -                            | 2,305                              | -                             |
| 412-4773 Utility Service                   | 1,018,035                     | 1,177,009                     | 2,187,316                     | 1,952,500                    | 1,952,500                          | 2,147,750                     |
| 412-4777 Utility City Statement Fee        | 2,740                         | 4,451                         | 3,705                         | 5,000                        | 5,000                              | 3,632                         |
| 412-4981 Bond Premium                      | 9,363                         | 9,363                         | 9,363                         | -                            | -                                  | -                             |
| <b>Total - Sewer Fund</b>                  | <b>1,165,720</b>              | <b>1,395,656</b>              | <b>2,375,104</b>              | <b>2,119,982</b>             | <b>2,119,982</b>                   | <b>2,271,809</b>              |
| <b>Refuse Collection</b>                   |                               |                               |                               |                              |                                    |                               |
| 413-4501 Interest Earnings                 | 16,173                        | 32,504                        | 30,245                        | 28,000                       | 28,000                             | 17,000                        |
| 413-4599 Mkt Value - Gain/Loss             | (7,448)                       | 18,159                        | 14,345                        | -                            | 2,478                              | -                             |
| 413-4606 Used Oil Block Grant              | -                             | 12,967                        | -                             | -                            | -                                  | -                             |
| 413-4616 SB 1383 Local Assistance Grant Pr | -                             | 247,931                       | -                             | 200,000                      | 200,000                            | 200,000                       |
| 413-4773 Refuse Billings                   | 2,379,040                     | (80,125)                      | 108,835                       | -                            | -                                  | -                             |
| 413-4777 Utility City Statement Fee        | 2,822                         | 9                             | -                             | -                            | -                                  | -                             |
| <b>Total - Refuse Collection Fund</b>      | <b>2,390,587</b>              | <b>231,444</b>                | <b>153,424</b>                | <b>228,000</b>               | <b>228,000</b>                     | <b>217,000</b>                |
| <b>Insurance</b>                           |                               |                               |                               |                              |                                    |                               |
| 511-4501 Interest Earnings                 | 90,053                        | 128,381                       | 132,506                       | 120,000                      | 120,000                            | 126,050                       |
| 511-4599 Mkt Value - Gain/Loss             | 44,905                        | 128,336                       | 54,169                        | -                            | 12,276                             | -                             |
| 511-4901 Administrative Allocation         | 6,442,460                     | 7,604,851                     | 8,574,602                     | 8,304,671                    | 8,304,671                          | 9,330,015                     |
| 511-4903 Misc. Reimbursements              | -                             | 1,016                         | 1,233                         | -                            | -                                  | -                             |
| 511-4905 Settlements/Ins Recoveries        | -                             | -                             | 21,758                        | -                            | 11,019                             | -                             |
| 511-4995 Misc Revenue                      | -                             | 233                           | -                             | -                            | 2,221                              | -                             |
| <b>Total - Insurance Fund</b>              | <b>6,577,418</b>              | <b>7,862,817</b>              | <b>8,784,268</b>              | <b>8,424,671</b>             | <b>8,437,911</b>                   | <b>9,456,065</b>              |
| <b>Fleet Management</b>                    |                               |                               |                               |                              |                                    |                               |
| 521-4501 Interest Earnings                 | 27,123                        | 38,440                        | 27,821                        | 36,000                       | 36,000                             | 21,950                        |
| 521-4599 Mkt Value - Gain/Loss             | (85)                          | 38,770                        | 17,617                        | -                            | 2,278                              | -                             |
| 521-4901 Administrative Allocation         | 1,989,035                     | 2,007,892                     | 1,989,035                     | 2,007,892                    | 2,007,892                          | 1,989,035                     |
| <b>Total - Fleet Management Fund</b>       | <b>2,016,073</b>              | <b>2,085,102</b>              | <b>2,034,473</b>              | <b>2,043,892</b>             | <b>2,043,892</b>                   | <b>2,010,985</b>              |
| <b>Information Systems</b>                 |                               |                               |                               |                              |                                    |                               |
| 522-4501 Interest Earnings                 | 11,621                        | 19,709                        | 37,659                        | 18,500                       | 18,500                             | 44,700                        |
| 522-4599 Mkt Value - Gain/Loss             | 8,332                         | 14,936                        | 6,820                         | -                            | 3,381                              | -                             |
| 522-4901 Administrative Allocation         | 1,539,859                     | 1,539,859                     | 1,964,212                     | 2,095,115                    | 2,095,115                          | 1,940,644                     |
| <b>Total - Information Systems Fund</b>    | <b>1,559,812</b>              | <b>1,574,504</b>              | <b>2,008,691</b>              | <b>2,113,615</b>             | <b>2,113,615</b>                   | <b>1,985,344</b>              |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
REVENUE DETAIL**

| ACCOUNT DESCRIPTION                              | 2022-23<br>ACTUAL<br>REVENUES | 2023-24<br>ACTUAL<br>REVENUES | 2024-25<br>ACTUAL<br>REVENUES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>YEAR-END<br>PROJECTIONS | 2026-27<br>PROPOSED<br>BUDGET |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------------|-------------------------------|
| <b>Capital Asset &amp; Equipment Replacement</b> |                               |                               |                               |                              |                                    |                               |
| 523-4501 Interest Earnings                       | 69,304                        | 124,724                       | 157,104                       | 117,241                      | 117,241                            | 126,650                       |
| 523-4599 Mkt Value - Gain/Loss                   | (23,393)                      | 85,351                        | 51,148                        | -                            | 13,404                             | -                             |
| 523-4915 CAER Allocation                         | 581,324                       | 581,324                       | 581,324                       | 581,324                      | 581,324                            | 581,324                       |
| <b>Total - CAER Fund</b>                         | <b>627,235</b>                | <b>791,399</b>                | <b>789,576</b>                | <b>698,565</b>               | <b>698,565</b>                     | <b>707,974</b>                |
| <b>Building &amp; Infrastructure Maintenance</b> |                               |                               |                               |                              |                                    |                               |
| 524-4501 Interest Earnings                       | 6,601                         | -                             | -                             | -                            | -                                  | 59,600                        |
| 524-4599 Mkt Value - Gain/Loss                   | 16,690                        | 14,279                        | -                             | -                            | -                                  | -                             |
| 524-4699 Other Grants                            | -                             | -                             | 167,400                       | -                            | 19,600                             | -                             |
| <b>Total - BIM Fund</b>                          | <b>23,292</b>                 | <b>14,278</b>                 | <b>167,400</b>                | <b>-</b>                     | <b>19,600</b>                      | <b>59,600</b>                 |
| <b>Successor Agency Debt Service</b>             |                               |                               |                               |                              |                                    |                               |
| 611-4101 Property Tax - CY Secured               | 43,514                        | -                             | -                             | -                            | -                                  | -                             |
| 611-4111 AB x1 26 ROPS RPTTF                     | 4,860,968                     | 4,979,193                     | 315,500                       | 5,049,660                    | 500,000                            | 500,000                       |
| 611-4502 Bond Interest Earnings                  | 55,925                        | 107,905                       | 69,586                        | -                            | -                                  | -                             |
| 611-4520 Property Rental                         | 26,924                        | 27,960                        | 28,659                        | 27,500                       | 27,500                             | 27,500                        |
| 611-4981 Bond Premium                            | 384,658                       | 384,658                       | 389,774                       | 384,658                      | 384,658                            | 384,658                       |
| <b>Total - SA Debt Service Fund</b>              | <b>5,371,989</b>              | <b>5,499,715</b>              | <b>803,519</b>                | <b>5,461,818</b>             | <b>912,158</b>                     | <b>912,158</b>                |
| <b>Special Deposits</b>                          |                               |                               |                               |                              |                                    |                               |
| 711-4930 Employee Relations Committee (ER)       | 294                           | 5,282                         | 1,154                         | -                            | 249                                | -                             |
| 711-4931 Art in Public Places                    | 4,414                         | -                             | -                             | -                            | -                                  | -                             |
| 711-4932 South Gate Youth Commission             | 107,824                       | 139,029                       | 92,821                        | -                            | -                                  | -                             |
| 711-4934 Jail Payphone                           | 102                           | -                             | -                             | -                            | -                                  | -                             |
| <b>Total - Special Deposits</b>                  | <b>112,635</b>                | <b>144,310</b>                | <b>93,975</b>                 | <b>-</b>                     | <b>249</b>                         | <b>-</b>                      |
| <b>Total - All Other Funds</b>                   | <b>71,103,439</b>             | <b>89,157,308</b>             | <b>97,323,636</b>             | <b>114,059,981</b>           | <b>112,333,827</b>                 | <b>103,399,783</b>            |
| <b>Total - All Funds Excluding CIP</b>           | <b>135,566,852</b>            | <b>157,375,881</b>            | <b>165,274,945</b>            | <b>185,003,533</b>           | <b>181,081,400</b>                 | <b>171,642,406</b>            |
| <b>City Capital Improvements</b>                 |                               |                               |                               |                              |                                    |                               |
| 311-4699 Other Intergov - LAUSD                  | 1,258,492                     | -                             | -                             | 100,000                      | 100,000                            | 100,000                       |
| 311-4903 Misc Reimbursements                     | -                             | 54,805                        | -                             | -                            | -                                  | -                             |
| <b>Total - City CIP</b>                          | <b>1,258,492</b>              | <b>54,805</b>                 | <b>-</b>                      | <b>100,000</b>               | <b>100,000</b>                     | <b>100,000</b>                |
| <b>Total - All Funds</b>                         | <b>136,825,344</b>            | <b>157,430,686</b>            | <b>165,274,945</b>            | <b>185,103,533</b>           | <b>181,181,400</b>                 | <b>171,742,406</b>            |

**CITY OF SOUTH GATE**  
**FY 2026-27 PROPOSED BUDGET**  
**EXPENDITURE SUMMARY BY FUND**

|  | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>General Fund - 100:</b>             |                                   |                                   |                              |                                      |                               |
| <b>Department:</b>                     |                                   |                                   |                              |                                      |                               |
| City Council                           | 259,143                           | 323,564                           | 357,938                      | 326,913                              | 358,025                       |
| City Clerk                             | 575,698                           | 785,317                           | 654,828                      | 611,277                              | 722,018                       |
| City Treasurer                         | 50,641                            | 69,657                            | 86,331                       | 77,607                               | 83,137                        |
| City Attorney                          | 2,247,296                         | 1,786,880                         | 1,741,971                    | 1,321,788                            | 1,504,787                     |
| City Manager Office                    | 1,152,946                         | 1,325,796                         | 1,420,817                    | 1,432,636                            | 1,203,733                     |
| Human Resources                        | 1,216,049                         | 1,386,022                         | 1,470,423                    | 1,339,184                            | 1,569,416                     |
| Administrative Services                | 2,569,793                         | 2,582,123                         | 2,337,741                    | 2,232,601                            | 2,028,151                     |
| Parks & Recreation                     | 11,075,341                        | 12,486,351                        | 12,720,954                   | 12,530,306                           | 10,727,229                    |
| Police                                 | 33,580,475                        | 31,964,120                        | 43,392,097                   | 42,257,762                           | 41,897,289                    |
| Community Development                  | 3,972,796                         | 4,632,230                         | 6,401,428                    | 5,403,628                            | 5,602,904                     |
| Public Works                           | 5,753,045                         | 6,238,588                         | 7,023,763                    | 6,630,101                            | 6,203,091                     |
| Non-Departmental                       | 5,629,277                         | 5,748,120                         | 549,267                      | 462,322                              | 3,173,976                     |
| <b>Total General Fund</b>              | <b>68,082,499</b>                 | <b>69,328,768</b>                 | <b>78,157,559</b>            | <b>74,626,126</b>                    | <b>75,073,756</b>             |
| <b>Other Funds:</b>                    |                                   |                                   |                              |                                      |                               |
| 212 - Gas Tax                          | 2,191,696                         | 2,895,841                         | 3,349,491                    | 3,042,730                            | 3,284,418                     |
| 213 - TDA Bikeway                      | 337,756                           | 53,936                            | -                            | -                                    | 422,639                       |
| 214 - Street Sweeping                  | 796,954                           | 961,876                           | 762,360                      | 714,007                              | 790,534                       |
| 215 - Road Repair & Account. Act (SB1) | 4,936,606                         | 1,509,894                         | -                            | -                                    | 3,825,665                     |
| 217 - Measure W Stormwater             | 2,130,121                         | 691,562                           | 1,070,575                    | 1,007,954                            | 2,487,436                     |
| 218 - Used Oil                         | 14,747                            | 27,004                            | 14,315                       | 10,670                               | 16,927                        |
| 219 - Beverage Container               | 25,120                            | 29,810                            | 23,885                       | 27,612                               | 23,911                        |
| 220 - Road Mitigation Program          | 1,014,000                         | 1,589,574                         | -                            | -                                    | 158                           |
| 221 - Prop A Transit                   | 1,766,828                         | 2,120,240                         | 2,859,211                    | 2,635,439                            | 4,904,883                     |
| 222 - Prop C Transit                   | 2,506,479                         | 3,720,183                         | 647,872                      | 408,029                              | 4,429,003                     |
| 223 - South Coast AQMD                 | 113,592                           | 307,627                           | 120,843                      | 104,239                              | 435,612                       |
| 224 - Measure R                        | 3,999,211                         | 1,633,648                         | 1,815,653                    | 1,594,595                            | 2,362,218                     |
| 225 - Measure M                        | 2,295,885                         | 2,036,245                         | 2,111,946                    | 1,775,136                            | 2,565,715                     |
| 230 - COPS Grant                       | 130,075                           | 133,803                           | 147,641                      | 131,793                              | 6,912                         |
| 231 - Law Enforcement Grants           | 5,238                             | (58)                              | 40,000                       | 43,335                               | 140,289                       |
| 232 - Homeland Security Grant          | 64,371                            | 7,629                             | 40,000                       | 46,725                               | 75,000                        |
| 233 - State Comm/Corr Grant            | 10,386                            | 15,049                            | -                            | 27,556                               | -                             |
| 235 - Asset Forfeiture                 | 1,340,475                         | 1,031,117                         | 1,305,833                    | 789,156                              | 1,465,692                     |
| 236 - OTS Grant                        | 111,806                           | 84,706                            | 78,006                       | 206,130                              | -                             |
| 237 - Edward Byrne Grant               | 50,031                            | -                                 | -                            | -                                    | -                             |
| 238 - Homeless Outreach Svcs (HOST)    | -                                 | 5,075                             | -                            | 57,853                               | 41,595                        |
| 239 - Measure A Police                 | -                                 | -                                 | -                            | -                                    | 116,441                       |
| 240 - Housing Authority Administration | 23,297                            | 16,094                            | -                            | 12,000                               | -                             |
| 241 - Housing Authority                | 5,677,282                         | 6,734,857                         | 5,577,757                    | 6,648,127                            | 5,725,349                     |
| 242 - Home Program                     | 279,938                           | 81,496                            | 4,374,453                    | 68,439                               | 886,837                       |
| 243 - CDBG                             | 1,666,630                         | 2,605,239                         | 2,135,059                    | 1,107,797                            | 1,980,987                     |
| 246 - Emergency Housing Voucher        | 242,251                           | 347,210                           | 244,070                      | 439,016                              | -                             |
| 251 - Street Lighting & Landscaping    | 3,601,907                         | 3,349,213                         | 3,572,852                    | 3,294,529                            | 3,018,712                     |
| 252 - Tweedy P & BIA                   | 19,828                            | 10,639                            | 17,145                       | 12,872                               | 17,171                        |
| 253 - Integrated Waste Management      | 59,092                            | -                                 | -                            | -                                    | -                             |
| 261 - Federal & State Grants           | 11,917,075                        | 21,087,493                        | -                            | -                                    | 32,678,372                    |
| 263 - Public Access Corp               | 23,729                            | 29,852                            | 18,700                       | 15,800                               | 753                           |
| 265 - Permanent Local Housing          | 6,184                             | 4,465                             | -                            | -                                    | -                             |
| 266 - SB2 Grant                        | 55,413                            | -                                 | -                            | -                                    | -                             |
| 267 - LEAP Grant                       | 108,581                           | 69,286                            | -                            | -                                    | -                             |
| 268 - ARPA Funds                       | 6,435,994                         | 10,945,778                        | 434,937                      | 332,786                              | 93,087                        |
| 271 - Park Enhancements                | 229,705                           | 43,528                            | 29,611                       | 29,611                               | 711,854                       |
| 272 - Measure A (Parks)                | -                                 | -                                 | -                            | -                                    | 264,447                       |
| 311 - Capital Improvements             | 29,752,536                        | 29,932,606                        | 54,751,824                   | 10,795,819                           | 51,279,545                    |
| 321 - Successor Agency to the CDC      | 70,311                            | 70,301                            | 70,311                       | -                                    | 70,311                        |
| 322 - Low-Mod Income                   | 30,166                            | 19,807                            | 6,766                        | 6,766                                | 7,063                         |
| 411 - Water                            | 27,085,467                        | 23,594,714                        | 45,135,412                   | 20,982,774                           | 57,359,250                    |
| 412 - Sewer                            | 2,167,172                         | 4,029,120                         | 3,066,018                    | 2,955,214                            | 3,155,338                     |
| 413 - Refuse                           | 422,847                           | 361,518                           | 412,903                      | 433,855                              | 388,034                       |
| 511 - Insurance                        | 7,931,122                         | 12,286,186                        | 10,543,415                   | 8,601,009                            | 10,819,303                    |
| 521 - Fleet Management                 | 2,607,167                         | 2,352,991                         | 2,310,645                    | 2,107,318                            | 2,212,091                     |
| 522 - Information Systems              | 793,375                           | 1,480,774                         | 1,774,835                    | 1,465,053                            | 2,119,658                     |
| 523 - Cap Asset & Equip Replacement    | 328,428                           | 715,109                           | 1,339,437                    | 1,164,088                            | 3,697,820                     |
| 524 - Building & Infrastructure Maint  | 684,591                           | 543,800                           | 2,651,958                    | 200,249                              | 2,560,151                     |
| 611 - Successor Agency to the CDC      | 673,389                           | 425,347                           | 4,940,611                    | 495,597                              | 698,304                       |
| 711 - Special Deposits                 | 101,320                           | 135,654                           | -                            | 6,240                                | -                             |
| <b>Total Other Funds</b>               | <b>126,836,170</b>                | <b>140,127,838</b>                | <b>157,796,351</b>           | <b>73,797,919</b>                    | <b>207,139,485</b>            |
| <b>TOTALS ALL FUNDS</b>                | <b>194,918,668</b>                | <b>209,456,606</b>                | <b>235,953,910</b>           | <b>148,424,044</b>                   | <b>282,213,241</b>            |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
ALL FUNDS EXPENDITURE DETAIL BY OBJECT**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>ALL FUNDS</b>                       |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 17,346,996                                 | 18,946,650                                 | 22,211,074                            | 19,348,982                                    | 20,770,876                             |
| 5102 Salaries - FT Sworn               | 9,653,896                                  | 9,667,396                                  | 10,840,558                            | 9,930,643                                     | 10,471,571                             |
| 5103 Salaries - PT - Non-CP - Misc     | 2,052,934                                  | 2,031,759                                  | 1,953,431                             | 1,754,517                                     | 1,364,414                              |
| 5104 Salaries - CPPT Misc              | 796,660                                    | 888,705                                    | 835,230                               | 862,028                                       | 698,903                                |
| 5107 Salaries - CPPT Sworn             | 77,566                                     | 64,500                                     | 47,496                                | 81,799  | 47,496                                 |
| 5110 Overtime Regular                  | 1,317,269                                  | 1,255,053                                  | 1,092,584                             | 1,160,306                                     | 974,090                                |
| 5111 Overtime Sworn                    | 3,139,845                                  | 3,914,832                                  | 2,698,123                             | 3,101,086                                     | 1,986,084                              |
| 5120 Holiday Allowance                 | 103,799                                    | 57,839                                     | 80,581                                | 6,025   | -                                      |
| 5121 Sick Leave Payout                 | 282,049                                    | 283,852                                    | -                                     | 433,569                                       | -                                      |
| 5122 Vacation Leave Payout             | 394,088                                    | 338,615                                    | 73,740                                | 296,742                                       | 122,660                                |
| 5123 Admin/Comp Time Payout            | 177,698                                    | 162,291                                    | -                                     | 97,367  | -                                      |
| 5124 Separation Payoff                 | 7,235                                      | 1,956                                      | -                                     | -   | 813                                    |
| 5125 Comp Time Payout                  | 668,350                                    | 654,704                                    | 537,953                               | 484,993                                       | 737,316                                |
| 5127 Bonus (Sign-on and Referral)      | 82,973                                     | 121,357                                    | -                                     | 90,000  | 305                                    |
| 5128 Essential Worker Stipend          | 1,037,250                                  | -  | -                                     | -   | -                                      |
| 5130 Uniform/Tool Allowance            | 75,680                                     | 43,061                                     | 79,040                                | 78,985  | 76,257                                 |
| 5131 Auto Allowance                    | 107,923                                    | 129,096                                    | 112,200                               | 127,251                                       | 123,060                                |
| 5132 Communications Allowance          | 31,700                                     | 36,410                                     | 32,880                                | 31,573  | 29,940                                 |
| 5133 Bilingual Pay                     | 227,760                                    | 219,234                                    | 253,080                               | 259,805                                       | 250,555                                |
| 5134 Stand-By Pay                      | 87,770                                     | 98,709                                     | 44,820                                | 89,694  | 87,996                                 |
| 5135 Educational Reimbursement         | -  | 3,293                                      | 30,000                                | 4,448   | 30,000                                 |
| 5136 Fitness Incentive                 | 66,600                                     | 34,200                                     | 68,400                                | 95,160  | 65,400                                 |
| 5201 Retirement - FT Misc              | 929,266                                    | 3,581,709                                  | 2,393,091                             | 2,332,021                                     | 2,627,013                              |
| 5202 Retirement - FT Sworn             | 2,131,823                                  | 2,134,175                                  | 2,202,266                             | 2,086,582                                     | 2,205,167                              |
| 5203 PARS Supplemental Retirement      | 13,400                                     | 14,760                                     | 14,760                                | 14,391  | 14,760                                 |
| 5204 Retirement - CPPT Misc            | 122,097                                    | 119,372                                    | 84,629                                | 113,142                                       | 80,592                                 |
| 5205 Retirement - FT Misc - UAL        | 3,368,607                                  | 3,431,316                                  | 3,822,276                             | 3,884,997                                     | 4,364,908                              |
| 5206 Retirement - FT Sworn - UAL       | 4,714,295                                  | 5,504,075                                  | 6,182,033                             | 6,182,033                                     | 6,726,708                              |
| 5207 Retirement - CPPT Sworn           | 22,564                                     | 16,806                                     | 12,990                                | 24,008  | 13,940                                 |
| 5212 Deferred Comp. Match              | 315,464                                    | 328,669                                    | 225,258                               | 339,916                                       | 252,468                                |
| 5220 Medicare                          | 541,329                                    | 558,295                                    | 543,676                               | 562,634                                       | 508,944                                |
| 5221 Group Medical Insurance           | 5,460,088                                  | 6,074,330                                  | 7,513,347                             | 6,445,293                                     | 7,061,809                              |
| 5230 Life Insurance                    | 48,687                                     | 34,864                                     | 41,795                                | 34,674  | 41,761                                 |
| 5231 Dental Insurance                  | 256,939                                    | 213,439                                    | 280,527                               | 247,440                                       | 280,071                                |
| 5232 Long Term Disability Insurance    | 57,400                                     | 58,692                                     | 67,408                                | 64,840  | 74,746                                 |
| 5235 OPEB Adjustment                   | (41,926)                                   | 443,922                                    | -                                     | -   | -                                      |
| 5240 Worker's Compensation             | 700,006                                    | 683,451                                    | 1,416,016                             | 1,420,559                                     | 1,413,854                              |
| 5241 Unemployment Insurance            | 25,007                                     | 31,629                                     | 47,989                                | 48,143  | 47,926                                 |
| * EMPLOYEE SERVICES                    | <u>56,401,087</u>                          | <u>62,183,016</u>                          | <u>65,839,253</u>                     | <u>62,135,644</u>                             | <u>63,552,403</u>                      |
| 6101 Professional Services             | 9,672,536                                  | 9,865,773                                  | 13,423,928                            | 11,119,587                                    | 11,213,033                             |
| 6102 Legal Services                    | 2,120,207                                  | 1,608,122                                  | 1,609,100                             | 1,121,727                                     | 1,542,900                              |
| 6103 Health Services                   | 107,144                                    | 98,241                                     | 100,075                               | 64,337  | 100,075                                |
| 6104 Animal Services                   | 1,015,630                                  | 1,071,490                                  | 1,119,707                             | 1,414,367                                     | 1,153,298                              |
| 6105 Election Services                 | 878  | 152,926                                    | -                                     | -   | 280,000                                |
| 6106 PW-New Development-Other Services | 26,248                                     | -  | 10,000                                | 695   | 10,000                                 |
| 6109 Crossing Guard Program            | 615,537                                    | 739,464                                    | 734,160                               | 730,382                                       | -                                      |
| 6116 Tetra Tech Remediation            | 194,396                                    | 86,063                                     | 391,937                               | 219,325                                       | 391,937                                |
| 6201 Office Supplies                   | 105,812                                    | 80,267                                     | 106,174                               | 351,348                                       | 484,897                                |
| 6202 Special Dept. Supplies            | 1,794,183                                  | 1,826,502                                  | 2,422,956                             | 1,546,574                                     | 1,986,015                              |
| 6203 Uniforms/Safety Equipment         | 130,484                                    | 111,446                                    | 172,150                               | 110,234                                       | 165,920                                |
| 6204 Small Tools & Equipment           | 280,477                                    | 136,480                                    | 248,692                               | 333,623                                       | 302,453                                |
| 6205 Equipment Parts & Supplies        | 364,774                                    | 360,777                                    | 348,500                               | 253,724                                       | 390,620                                |
| 6206 Fuel                              | 655,321                                    | 632,856                                    | 620,000                               | 508,876                                       | 620,000                                |
| 6207 Computer Software                 | 73,095                                     | 77,864                                     | 118,259                               | 120,136                                       | 124,259                                |
| 6208 Office Equipment                  | 1,955                                      | 10,623                                     | 500                                   | -   | 500                                    |
| 6301 Printing                          | 138,096                                    | 151,866                                    | 163,432                               | 113,821                                       | 94,740                                 |
| 6302 Advertising                       | 8,105                                      | 7,815                                      | 13,050                                | 5,833   | 12,550                                 |
| 6303 Postage                           | 221,497                                    | 136,051                                    | 181,860                               | 242,086                                       | 203,600                                |
| 6304 Memberships & Dues                | 338,377                                    | 400,982                                    | 477,983                               | 443,076                                       | 460,049                                |
| 6305 Publications & Subscriptions      | 105,383                                    | 31,139                                     | 62,561                                | 43,113  | 50,766                                 |
| 6306 Events & Meetings                 | 41,296                                     | 68,712                                     | 90,360                                | 23,856  | 46,260                                 |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
ALL FUNDS EXPENDITURE DETAIL BY OBJECT**

| <u>ACCOUNT DESCRIPTION</u>                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ALL FUNDS</b>                               |                                   |                                   |                              |                                      |                               |
| 6307 Mileage Reimbursement                     | 3,437                             | 2,784                             | 6,591                        | 1,163                                | 4,391                         |
| 6308 Civic Engagement                          | 65,776                            | 136,754                           | 239,888                      | 130,157                              | 16,000                        |
| 6309 Fees & Charges                            | 352,885                           | 330,706                           | 377,067                      | 343,015                              | 430,752                       |
| 6310 Rents & Leases                            | 590,103                           | 682,355                           | 667,747                      | 410,439                              | 421,072                       |
| 6311 Commission Expense                        | 8,525                             | 8,633                             | 22,325                       | 14,053                               | 21,575                        |
| 6312 Resale Items                              | 1,628                             | 1,411                             | 5,000                        | 3,523                                | 4,000                         |
| 6313 Water District Purchases and Fees         | 3,398,682                         | 3,616,878                         | 3,655,000                    | 4,337,101                            | 4,143,000                     |
| 6314 Credit Card Fees                          | 382,115                           | 545,733                           | 380,000                      | 247,004                              | 275,000                       |
| 6315 Cable Services                            | 59,535                            | 69,328                            | 45,939                       | 56,884                               | 79,471                        |
| 6316 Excursions & Admission Fees               | 46,366                            | 42,631                            | 93,000                       | 36,865                               | 47,000                        |
| 6317 Court Surcharge & Fees                    | 258,628                           | 265,737                           | 220,000                      | 176,439                              | 220,001                       |
| 6320 Metro Bus Passes                          | 9,523                             | 7,565                             | 9,500                        | 4,123                                | 6,500                         |
| 6340 Training                                  | 315,071                           | 274,872                           | 498,896                      | 259,741                              | 362,549                       |
| 6341 POST Training                             | 59,230                            | 79,444                            | 81,675                       | 42,907                               | 96,355                        |
| 6342 STC Training                              | 2,182                             | 6,596                             | 7,000                        | 2,452                                | 7,000                         |
| 6344 Citywide Training                         | 6,300                             | -                                 | -                            | -                                    | -                             |
| 6350 Workers' Compensation Claims              | (358,877)                         | 1,184,957                         | 1,416,012                    | 579,386                              | 1,416,012                     |
| 6351 Liability Claims                          | 1,788,996                         | 4,249,600                         | 1,545,360                    | 699,805                              | 1,545,360                     |
| 6352 Unemployment Insurance Payments           | 55,658                            | 43,473                            | 48,000                       | 45,865                               | 48,000                        |
| 6353 Insurance Premiums                        | 4,838,454                         | 5,040,625                         | 5,568,473                    | 5,627,070                            | 6,173,921                     |
| 6354 Retiree Insurance Premiums                | 923,733                           | 1,016,033                         | 1,232,114                    | 966,455                              | 1,222,824                     |
| 6355 PARS Retiree Medical                      | 114,555                           | 64,277                            | 64,908                       | 47,697                               | 65,616                        |
| 6356 CalPERS Replacement Benefit Plan          | -                                 | 51,236                            | 52,853                       | 46,509                               | 51,230                        |
| 6360 Relocation Costs                          | 270                               | -                                 | -                            | -                                    | -                             |
| 6365 Property Distribution                     | -                                 | 1,388                             | 40,000                       | 20,296                               | 40,000                        |
| 6370 Clean-up Cost Recovery                    | 450                               | -                                 | 11,275                       | 686                                  | 11,275                        |
| 6390 Decoration of Tweedy P & BIA              | 9,948                             | 9,949                             | 10,000                       | 12,000                               | 10,026                        |
| 6392 Promotion-Retail Trade in Tweedy P        | 9,879                             | 690                               | 7,145                        | 872                                  | 7,145                         |
| 6402 Employee Relations Committee (ERC)        | 33,946                            | 5,379                             | -                            | 6,240                                | -                             |
| 6403 South Gate Youth Commission               | 67,374                            | 130,275                           | -                            | -                                    | -                             |
| 6601 Housing Assistance Payments               | 5,171,041                         | 6,177,168                         | 5,137,958                    | 6,321,634                            | 4,893,888                     |
| 6603 Affordable Housing                        | -                                 | -                                 | 3,729,718                    | -                                    | -                             |
| 6606 Fair Housing Program                      | 21,788                            | 23,555                            | 24,000                       | 24,000                               | 24,000                        |
| 6607 Beverage Container Grant                  | 2,286                             | 5,925                             | -                            | 3,727                                | 26                            |
| 6608 Used Oil Recycling Grant                  | 1,294                             | 7,511                             | 2,500                        | 4,033                                | 4,000                         |
| 6609 Lead Abatement Grant                      | 1,850                             | -                                 | -                            | -                                    | -                             |
| 6612 Port-In Expense                           | 156,017                           | 168,804                           | 156,000                      | 156,000                              | 156,000                       |
| 6622 Family Violence Prevention                | 30,858                            | 30,303                            | 25,000                       | 27,563                               | 27,000                        |
| 6623 Police Explorers                          | 17,422                            | 26,976                            | 23,500                       | 23,000                               | 23,000                        |
| 6626 So Cal Rehab Services                     | -                                 | 143,794                           | -                            | -                                    | -                             |
| 6635 Commercial Façade Improvements            | 141,089                           | 19,629                            | 400,000                      | -                                    | -                             |
| 6646 California For All Grant                  | 382,323                           | 362,192                           | -                            | 128,807                              | -                             |
| 6647 Centennial Celebration                    | 86,062                            | 134                               | -                            | -                                    | -                             |
| 6648 Neighborhood Revitalization Grant Prog    | -                                 | 226,896                           | 328,992                      | 285,767                              | 385,820                       |
| 6649 Home Modification Program                 | -                                 | 9,000                             | 15,000                       | -                                    | 15,000                        |
| 6657 Food Insecurity Program - Northgate Mkt   | 57,964                            | 91,837                            | -                            | -                                    | -                             |
| 6666 Conserv Corps of LB - Youth Emp           | -                                 | -                                 | -                            | -                                    | -                             |
| 6667 Southeast Youth Internship - CA Latino LI | 5,200                             | 10,600                            | 10,993                       | 1,958                                | -                             |
| 6677 CLLI - College Internship Program         | -                                 | 11,000                            | 21,343                       | -                                    | -                             |
| 6678 LACADA - Nuestra Casa                     | -                                 | -                                 | 13,339                       | -                                    | -                             |
| 6681 Mental Health Services                    | 548,644                           | 234,138                           | 200,000                      | 143,707                              | -                             |
| 6682 Emergency Resident Rental Relief          | 241,139                           | -                                 | -                            | -                                    | -                             |
| 6683 Small Business Assistance Grants          | 10,000                            | -                                 | -                            | -                                    | -                             |
| 6684 Housing for Homeless                      | 39,851                            | 31,086                            | -                            | -                                    | -                             |
| 6685 Homeless Outreach Program                 | 514                               | -                                 | -                            | -                                    | -                             |
| 6688 Mobile Health Clinics                     | 91,667                            | 83,333                            | -                            | -                                    | -                             |
| 6692 Tutoring Initiative Pilot Program-SCF     | 280,099                           | -                                 | -                            | -                                    | -                             |
| 6694 Home Residential Rehab Program            | 142,822                           | -                                 | 200,623                      | -                                    | 240,000                       |
| 6695 Shop Local Gift Cards Program             | 7,580                             | 900                               | -                            | 947                                  | -                             |
| 6696 Local Hazard Mit (LHMP)                   | 37,930                            | 55,648                            | -                            | 44,748                               | -                             |
| 6697 Utility Assistance Program                | 118,092                           | -                                 | -                            | -                                    | -                             |
| 6701 Equipment Maintenance                     | 407,350                           | 537,938                           | 902,563                      | 697,351                              | 796,233                       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
ALL FUNDS EXPENDITURE DETAIL BY OBJECT**

| <u>ACCOUNT DESCRIPTION</u>                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ALL FUNDS</b>                              |                                   |                                   |                              |                                      |                               |
| 6702 Facility Maintenance                     | 888,621                           | 851,045                           | 978,373                      | 793,267                              | 926,875                       |
| 6703 Facility Special Repair & Maintenance    | 62,586                            | 84,743                            | 223,000                      | 87,392                               | 187,000                       |
| 6705 Infrastructure Repair & Maintenance      | 55,389                            | 24,849                            | 25,000                       | 27,688                               | 25,000                        |
| 6720 Utilities                                | 14,341                            | 30,440                            | 3,500                        | 20,394                               | 3,500                         |
| 6721 Telephone                                | 283,347                           | 356,053                           | 386,590                      | 271,028                              | 211,163                       |
| 6723 Electric                                 | 2,749,730                         | 2,879,528                         | 2,417,000                    | 2,826,994                            | 2,427,000                     |
| 6724 Gas                                      | 172,960                           | 244,792                           | 193,110                      | 194,857                              | 193,110                       |
| 6730 Software Maintenance                     | 864,877                           | 838,369                           | 1,160,733                    | 1,061,300                            | 1,373,338                     |
| 6801 Admin. Expense Allocation                | 3,938,789                         | 3,851,898                         | 4,027,930                    | 4,027,929                            | 4,196,600                     |
| 6802 Info Systems Allocation                  | 1,539,859                         | 1,965,332                         | 1,651,015                    | 1,651,015                            | 1,954,961                     |
| 6803 Insurance Allocation                     | 6,885,977                         | 7,792,151                         | 8,994,237                    | 8,994,237                            | 9,318,360                     |
| 6804 Vehicle Maintenance Allocation           | 2,008,983                         | 1,989,036                         | 1,989,035                    | 1,989,035                            | 1,989,035                     |
| 6805 Capital Asset & Equip Replacement        | 581,324                           | 581,324                           | 581,324                      | 581,324                              | 581,354                       |
| * SUPPLIES & SERVICES                         | 59,103,468                        | 65,284,588                        | 72,543,528                   | 63,521,404                           | 66,509,718                    |
| 9003 Auto/Rolling Stock                       | 1,684,548                         | 1,316,332                         | 2,850,956                    | 2,559,450                            | 975,476                       |
| 9005 Machinery & Equipment                    | 97,816                            | 169,919                           | 83,293                       | 76,132                               | 43,154                        |
| 9006 Computer Equipment & Software            | 356,983                           | 439,782                           | 431,247                      | 146,933                              | 1,705,087                     |
| 9100 Facility Improvements                    | 681,263                           | 402,288                           | 1,733,518                    | 282,048                              | 1,251,073                     |
| 9104 S.G. Pool Improvements                   | 8,760                             | -                                 | 63,240                       | 10,249                               | 48,240                        |
| 9114 PD Fuel Station & Air Compress Repl      | 455                               | -                                 | 24,011                       | -                                    | 24,011                        |
| 9118 Facilities Security System Improvements  | -                                 | 37,033                            | 263,980                      | 10,000                               | 216,947                       |
| 9120 Predev Costs - 13050 Paramount Blvd      | 17,094                            | 12,208                            | -                            | 9,750                                | -                             |
| 9121 Predev Costs - 7916 Long Beach Blvd      | 59                                | -                                 | -                            | -                                    | -                             |
| 9200 Park Improvements                        | 204,440                           | 38,249                            | -                            | -                                    | 22,633                        |
| 9211 SGP Fence Replacement                    | 1,546,451                         | 475,830                           | 451,629                      | -                                    | 475,799                       |
| 9212 SG & Cesar Chavez Park-Restroom          | -                                 | -                                 | 8,893                        | -                                    | 8,893                         |
| 9214 Urban Orchard                            | 4,145,398                         | 7,323,407                         | 1,381,549                    | 1,304,878                            | 1,098,772                     |
| 9216 Girls Clubhouse Renovations              | -                                 | -                                 | 64,254                       | -                                    | -                             |
| 9217 Circle Park Renovation Project           | 114,895                           | 4,752,475                         | 6,500,633                    | 1,825,720                            | 319,496                       |
| 9219 Atlantic Avenue Parking Modifications    | -                                 | -                                 | 30,000                       | -                                    | -                             |
| 9220 Hollydale Community Park Renovations     | 987,740                           | 2,329,589                         | 5,000                        | 150,000                              | -                             |
| 9221 South Gate Park – Ballfield Shade Struct | -                                 | -                                 | 600,000                      | -                                    | 600,000                       |
| 9222 South Gate Park – Swim Stadium Scorebrd  | -                                 | -                                 | 80,000                       | 144,704                              | -                             |
| 9223 South Gate Park – Sports Ctr Gym Divider | -                                 | -                                 | 55,000                       | -                                    | -                             |
| 9224 Gardendale Park – New Tot Lot            | -                                 | -                                 | 120,000                      | -                                    | -                             |
| 9225 Demolition & Clearance Project           | -                                 | -                                 | -                            | -                                    | 225,000                       |
| 9226 Street & Sidewalk Project                | -                                 | -                                 | -                            | -                                    | 275,000                       |
| 9400 Street/Infrastructure Improvements       | 61,297                            | 17,539                            | 63,075                       | 57,405                               | 60,000                        |
| 9408 Interstate 710 Interchange - Ph IV       | 831,042                           | 101,767                           | 16,481,686                   | 37,686                               | 16,402,234                    |
| 9424 Seaborg Building Relocation              | 22,950                            | 5,957                             | 118,470                      | 15,000                               | 101,513                       |
| 9433 Garfield/Imperial St. Improv.            | 30,570                            | 11,910                            | 1,509,408                    | -                                    | 1,695,148                     |
| 9447 Firestone Blvd (Median Island)           | 3,291,121                         | 142,171                           | 243,741                      | 20,000                               | 238,190                       |
| 9456 Systematic Safety Analysis Report (HSIP) | -                                 | -                                 | 15,545                       | -                                    | 15,545                        |
| 9457 Firestone/Otis Widening & Imp Hwy M      | 15,526                            | 27,726                            | 87,356                       | 11,912                               | 70,362                        |
| 9458 Firestone/Atlantic-Railroad Upgrades     | -                                 | 592                               | 250,023                      | -                                    | 250,431                       |
| 9462 Adella Street Improvements               | 4,588                             | -                                 | -                            | -                                    | -                             |
| 9463 Citywide LED Street Light Conversion     | 1,625                             | -                                 | 140,375                      | -                                    | 140,375                       |
| 9470 Citywide Sidewalk Improvements Ph IV     | -                                 | -                                 | -                            | -                                    | 408,180                       |
| 9471 Tweedy Blvd TS Synchronization           | 1,868,159                         | 185,991                           | -                            | -                                    | -                             |
| 9473 Thermoplastic Striping Streets Citywide  | 154,582                           | 55,748                            | -                            | 218,132                              | 45,083                        |
| 9474 Replacement of Damaged TS Poles          | 400,101                           | 2,339                             | 117,818                      | 5,000                                | -                             |
| 9476 San Gabriel Avenue Safety Study          | -                                 | -                                 | 30,000                       | -                                    | 30,000                        |
| 9477 The Circle Park Driveway                 | 316                               | -                                 | 15,718                       | -                                    | 15,718                        |
| 9480 Citywide Sidewalk Improv Ph VIII         | 1,121,475                         | 55,909                            | 178,090                      | -                                    | 397,952                       |
| 9481 Citywide Sidewalk Improvements, Phase IX | -                                 | -                                 | 5,187                        | -                                    | 5,187                         |
| 9482 St Lights Improvements Pilot Program     | 67,806                            | -                                 | -                            | -                                    | -                             |
| 9483 Citywide Parking Study Implementation    | -                                 | -                                 | 100,000                      | -                                    | 100,000                       |
| 9484 SG Park Auditorium Roof Restoration      | 15,804                            | 73,585                            | 1,341,746                    | 950,000                              | 375,745                       |
| 9485 SG Park Boy Scout Huts Roof Restoration  | 60,101                            | 2,363                             | 454,981                      | 296                                  | 337,322                       |
| 9486 Citywide Annual Sidewalk Grinding        | -                                 | 3,050                             | 200,000                      | 6,000                                | 640,950                       |
| 9487 Transportation Demand Management Stud    | -                                 | -                                 | 200,000                      | -                                    | 200,000                       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
ALL FUNDS EXPENDITURE DETAIL BY OBJECT**

| <u>ACCOUNT DESCRIPTION</u>                    | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>ALL FUNDS</b>                              |  |  |                                       |   |  |
| 9488 Traffic Management Center                | -  | -  | 100,000                               | 100,000                                       | -                                      |
| 9489 Citywide Residential Resurfacing Phase V | -  | -  | 344,000                               | 52,034  | 1,947,966                              |
| 9490 Citywide Residential Resurfacing Phase X | -  | 8,496                                      | 500,000                               | 491,504                                       | -                                      |
| 9491 Streetlight Wire Theft Prevention        | -  | 2,049                                      | 103,943                               | -   | 101,895                                |
| 9492 State Street Complete Streets            | -  | -  | 1,247,204                             | 12,000  | 1,885,204                              |
| 9493 Compr Safety Action & Local Rdwy Saf Pln | -  | 159,795                                    | 49,088                                | 2,250   | -                                      |
| 9494 San Luis Ave Parking Lot Improvements    | -  | 98,253                                     | -                                     | 54,943  | 22,804                                 |
| 9495 Hollydale Access Improvements            | -  | -  | 95,120                                | 8,000   | 165,266                                |
| 9496 Southern Ave Multimodal Bridge Project   | -  | -  | -                                     | -   | 50,000                                 |
| 9497 Wright Road Complete Streets             | -  | -  | -                                     | -   | 400,000                                |
| 9498 Sidewalk Improvements Phase XI           | -  | -  | -                                     | -   | 400,000                                |
| 9501 Sewer Improvements                       | 1,300                                      | 6,872                                      | -                                     | 93  | -                                      |
| 9502 Sewer Master Plan                        | -  | -  | -                                     | -   | 350,000                                |
| 9504 Sanitary Sewer Relining-Calif/Tweedy     | 6,642                                      | -  | 4,662                                 | -   | -                                      |
| 9505 Sewer System Relining Improvements       | 281,316                                    | 1,612,724                                  | 928,945                               | 1,430,000                                     | 586,222                                |
| 9522 Water Main Replacement Phase II          | 2,881,646                                  | 729,555                                    | 4,210,354                             | -   | 4,230,798                              |
| 9523 Water Main Replacement Phase III         | -  | 124,436                                    | 250,000                               | 115,366                                       | 4,060,198                              |
| 9524 Water Lateral Repairs                    | -  | -  | 300,000                               | -   | 300,000                                |
| 9540 Storm Water Infiltration Wells Imp.      | 293,576                                    | -  | 94,983                                | -   | -                                      |
| 9545 Well No. 18 Rehabilitation Phase II      | -  | -  | 500,000                               | -   | 500,000                                |
| 9546 Well Meter Repl Upgrade to MWD           | 20,352                                     | 20,932                                     | 1,239,649                             | 15,108  | 1,243,609                              |
| 9547 WSAB LRT Stations FL Mile Bikeway        | -  | 1,100                                      | 3,833,111                             | 38,077  | 4,869,004                              |
| 9557 Water Sys Chlorination Facil Upgrade     | 5,046                                      | -  | -                                     | -   | -                                      |
| 9564 Garfield Ave Median Improvement          | 3,988,180                                  | 1,166,790                                  | 300,000                               | 75,000  | 297,902                                |
| 9565 Long Beach Pedestrian Improvement        | 5,986,583                                  | 2,040,198                                  | 475,369                               | 325,452                                       | 598,456                                |
| 9567 Well 18 Energy Eff Rehab                 | 12   | -  | -                                     | -   | -                                      |
| 9572 Chakemo Improv - Atlantic-Legacy         | 2,022                                      | 89,235                                     | 463,224                               | -   | -                                      |
| 9576 Coating Hawkins-Santa Fe&Elizabeth       | 3,564,651                                  | 240,449                                    | 535,193                               | 55,960  | 472,161                                |
| 9577 Urban Orcard Well No. 30                 | 14,742                                     | 983  | 5,256,266                             | -   | 5,255,783                              |
| 9579 Well Abandonment at 3 Locations          | 38,461                                     | 920  | 206,728                               | -   | 206,808                                |
| 9580 SCADA System Upgrades                    | 42,298                                     | 250,620                                    | 782,302                               | 207,086                                       | 424,596                                |
| 9581 AMI/ AMR Meter Replacement Ph 1          | 270,878                                    | 1,109,013                                  | 72,528                                | -   | 163,515                                |
| 9582 Citywide Residential Resurfacing, Ph I   | 2,153,634                                  | 130,738                                    | 138,798                               | -   | 100,255                                |
| 9583 Citywide Residential Resurfacing, Ph II  | 654,257                                    | 39,593                                     | 141,348                               | 118,276                                       | 4,017,662                              |
| 9584 Alameda Street Complete Streets          | 316,598                                    | 6,722                                      | 206,234                               | 15,633  | 189,879                                |
| 9585 Tweedy Mile Complete Streets             | 147,480                                    | 8,881,301                                  | 4,010,082                             | 500,000                                       | 235,780                                |
| 9586 Citywide Residential Resurfacing Ph III  | 739,592                                    | 20,942                                     | -                                     | -   | -                                      |
| 9587 LA County Bridge Maintenance             | 36,484                                     | 17,357                                     | 202,358                               | 450,865                                       | 50,000                                 |
| 9588 WSAB Light Rail                          | -  | -  | 244,855                               | 1,441   | 443,414                                |
| 9589 Tweedy Mile Uncontrolled Crosswalks      | 1,924                                      | -  | 740                                   | 2,158   | 344,918                                |
| 9590 Improvements at 7 Intersections          | 143,675                                    | 51,079                                     | 1,414,766                             | 34,360  | 1,526,974                              |
| 9591 Uncontrolled Crosswalks                  | -  | -  | 244,000                               | -   | 250,000                                |
| 9592 Water Main Replacement Ph I              | 3,115,724                                  | 32,324                                     | 216,459                               | 8,901   | 175,434                                |
| 9593 AMI/AMR Meter Replacement Ph IV          | -  | 318,804                                    | 2,019,000                             | 1,492,000                                     | 239,196                                |
| 9594 Park Reservoir PFOA Treat Facility       | 9,779                                      | 107,033                                    | 7,409,974                             | 521,000                                       | 8,971,940                              |
| 9595 As-needed Water Main Repairs             | -  | -  | 100,000                               | -   | 100,000                                |
| 9596 Citywide Valve Replacement               | 3,657                                      | 7,500                                      | 557,454                               | -   | 564,954                                |
| 9598 Citywide Residential Resurfacing, Ph IV  | 57,073                                     | 916,335                                    | 2,368,825                             | 3,856,825                                     | 1,030,593                              |
| 9599 Tweedy Mile Complete Streets - Phase II  | 5,328                                      | 284,618                                    | 5,204,353                             | 60,000  | 7,178,054                              |
| 9605 Lead and Copper Rule Revisions (LCRR)    | 162,232                                    | 503,435                                    | 17,334                                | -   | -                                      |
| 9606 Uncontrolled Marked School/Ped Crosswall | -  | -  | 10,000                                | -   | 10,000                                 |
| 9607 Demolition of Salt Lake Water Tank       | -  | 67,730                                     | 350,000                               | 153,044                                       | 1,629,227                              |
| 9608 Southeast L.A. Transit Imp Prj- 745-ST   | -  | -  | -                                     | -   | 992,000                                |
| 9904 City Hall Complex & Fac Improvement      | 5,283                                      | -  | -                                     | -   | -                                      |
| 9905 Courthouse Adaptive Reuse Project        | 50,676                                     | -  | -                                     | -   | -                                      |
| 9906 City Hall Interior Remodeling Project    | 1,554                                      | -  | -                                     | -   | -                                      |
| 9907 SG Emergency Operation Cntr Remodeling   | -  | -  | -                                     | 6,000   | 402,667                                |
| 9910 Detective Bureau Remodel                 | 127,321                                    | 19,583                                     | -                                     | -   | -                                      |
| 9911 Warehouse Office Constr at PW Yard       | 32,103                                     | -  | -                                     | -   | -                                      |
| 9912 ADA Transition Plan Implement Ph I       | 7,631                                      | 17,892                                     | 52,520                                | 196   | 51,899                                 |
| 9913 Locker Room Renovation Project           | 780  | 3,950                                      | 118,540                               | -   | 118,740                                |
| 9914 Electric Vehicle Charging Stations       | 104,244                                    | 8,125                                      | 48,166                                | -   | -                                      |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
ALL FUNDS EXPENDITURE DETAIL BY OBJECT**

| <u>ACCOUNT DESCRIPTION</u>                   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>ALL FUNDS</b>                             |  |  |                                       |   |  |
| 9915 HVAC System SGP Sport Center Complex    | 124,937                                    | 273,862                                    | 935,706                               | 935   | 1,010,908                              |
| 9916 EV Charging Station at PW Yard          | 12,652                                     | 46,415                                     | 246,984                               | 144,110                                       | 96,823                                 |
| 9917 Firestone Blvd Bridge Water Main L-     | -  | 6,976                                      | 325,000                               | 75,000  | 343,024                                |
| 9918 City Hall HVAC Replacement              | 11,664                                     | 1,225                                      | 1,264,000                             | -   | 1,266,775                              |
| 9920 Building Seismic Retrofit Assessment    | -  | -  | 75,000                                | -   | 75,000                                 |
| 9921 Emerg. Backup Generator Replacement     | 79,234                                     | -  | -                                     | -   | -                                      |
| 9923 City Hall Reroofing Project             | -  | 28,315                                     | 970,200                               | 40,000  | 931,686                                |
| 9924 Electric Vehicle Chrg St. Level 2 @ CH  | -  | 35,496                                     | -                                     | -   | -                                      |
| 9925 West Side Reservoir Rehabilitation Proj | -  | -  | -                                     | 60,000  | 2,028,380                              |
| 9999 Capitalized Assets                      | (555,457)                                  | (155,628)                                  | -                                     | -   | -                                      |
| * CAPITAL OUTLAY                             | <u>42,740,723</u>                          | <u>37,317,901</u>                          | <u>87,085,785</u>                     | <u>18,364,914</u>                             | <u>91,727,885</u>                      |
| 8003 D/S Fees                                | 8,220                                      | 8,545                                      | 8,267                                 | 5,967   | 8,267                                  |
| 8004 Amortization/Accretion of Debt          | 92,354                                     | 90,449                                     | 80,195                                | 80,195  | 80,195                                 |
| 8005 Accrual Adjustment                      | (5,967,641)                                | (6,301,954)                                | -                                     | (1,795,000)                                   | -                                      |
| 8008 LAC/STATE-Admin Fees                    | 217,176                                    | 214,191                                    | 219,104                               | 202,427                                       | 219,104                                |
| 8101 Bond Principal                          | 5,450,000                                  | 5,725,000                                  | 5,725,000                             | 1,630,000                                     | 1,810,000                              |
| 8102 Bond Interest                           | 696,474                                    | 414,456                                    | 481,223                               | 185,189                                       | 200,508                                |
| 8105 Utility Bond Principal                  | 1,715,000                                  | 1,755,000                                  | 1,518,075                             | 1,795,000                                     | 1,840,000                              |
| 8106 Utility Bond Interest                   | 782,005                                    | 742,354                                    | 651,218                               | 651,218                                       | 665,624                                |
| 8301 Lease Principal                         | 1,485,409                                  | 1,538,041                                  | 1,303,403                             | 1,303,403                                     | 1,303,403                              |
| 8302 Lease Interest                          | 30,658                                     | 20,207                                     | -                                     | -   | -                                      |
| 8401 Loan Principal                          | 78,242                                     | 76,364                                     | 83,548                                | 64,157  | -                                      |
| * DEBT SERVICE                               | <u>4,587,896</u>                           | <u>4,282,653</u>                           | <u>10,070,033</u>                     | <u>4,122,556</u>                              | <u>6,127,101</u>                       |
| 7901 Loan Forgiveness                        | 51,222                                     | 51,212                                     | 51,222                                | -   | 51,222                                 |
| 7902 Depreciation Expense                    | 3,392,020                                  | 3,215,225                                  | 364,089                               | 279,526                                       | 319,089                                |
| 7999 Transfers Out                           | 28,642,251                                 | 37,122,011                                 | -                                     | -   | 53,925,823                             |
| * OTHER                                      | <u>32,085,493</u>                          | <u>40,388,448</u>                          | <u>415,311</u>                        | <u>279,526</u>                                | <u>54,296,134</u>                      |
| <b>** TOTAL ALL FUNDS</b>                    | <b><u>\$ 194,918,668</u></b>               | <b><u>\$ 209,456,606</u></b>               | <b><u>\$ 235,953,910</u></b>          | <b><u>\$ 148,424,045</u></b>                  | <b><u>\$ 282,213,241</u></b>           |

# CITY OF SOUTH GATE

## BUDGETED POSITIONS

|                                      | FY 2022-23  | FY 2023-24  | FY 2024-25  | FY 2025-26  | FY 2026-27  |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
|                                      | BUDGET      | BUDGET      | BUDGET      | BUDGET      | BUDGET      |
| <b><u>CITY COUNCIL</u></b>           |             |             |             |             |             |
| Council Members (Elected Officials)  | 5.00        | 5.00        | 5.00        | 5.00        | 5.00        |
| <b>TOTAL</b>                         | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> |
| <b><u>CITY CLERK</u></b>             |             |             |             |             |             |
| City Clerk (Elected Official)        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| City Hall Receptionist               | -           | 1.00        | -           | -           | -           |
| Clerk Services Assistant             | -           | -           | 1.00        | 1.00        | -           |
| Clerk Services Coordinator           | -           | -           | 1.00        | 1.00        | -           |
| Records Coordinator                  | 3.00        | 3.00        | -           | -           | -           |
| Senior Clerk Services Coordinator    | -           | -           | 1.00        | 1.00        | 1.00        |
| <b>TOTAL</b>                         | <b>4.00</b> | <b>5.00</b> | <b>4.00</b> | <b>4.00</b> | <b>2.00</b> |
| <b><u>CITY TREASURER</u></b>         |             |             |             |             |             |
| City Treasurer (Elected Official)    | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| <b>TOTAL</b>                         | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> |
| <b><u>CITY ATTORNEY</u></b>          |             |             |             |             |             |
| Executive Assistant to City Attorney | 1.00        | 1.00        | 1.00        | 1.00        | -           |
| <b>TOTAL</b>                         | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>-</b>    |
| <b><u>CITY MANAGER</u></b>           |             |             |             |             |             |
| City Manager                         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Comm Engagement Management Analyst   | -           | 1.00        | 1.00        | 1.00        | 1.00        |
| Executive Assistant                  | 1.00        | 1.00        | -           | -           | -           |
| Executive Assistant to City Manager  | 1.00        | 1.00        | 1.00        | 1.00        | -           |
| Management Assistant                 | 1.00        | -           | -           | -           | -           |
| Management Analyst                   | 1.00        | -           | -           | -           | 1.00        |
| Marketing & Comm Engagement Mgr      | -           | 1.00        | 1.00        | 1.00        | 1.00        |
| Receptionist (City Manager)          | 1.00        | 1.00        | 1.00        | 1.00        | -           |
| <b>TOTAL</b>                         | <b>6.00</b> | <b>6.00</b> | <b>5.00</b> | <b>5.00</b> | <b>4.00</b> |
| <b><u>HUMAN RESOURCES</u></b>        |             |             |             |             |             |
| Administrative Analyst               | 1.00        | -           | -           | -           | -           |
| Deputy Director of Human Resources   | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Director of Human Resources          | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Human Resources Analyst              | -           | 2.00        | 2.00        | 2.00        | 2.00        |
| Human Resources Associate            | -           | -           | -           | -           | 1.00        |
| Human Resources Technician           | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Management Analyst                   | 1.00        | -           | -           | -           | -           |
| Office Assistant                     | 1.00        | 1.00        | -           | -           | -           |
| Risk Mgmt Office Specilist           | -           | -           | 1.00        | 1.00        | -           |
| Risk Manager                         | 1.00        | 1.00        | 1.00        | 1.00        | -           |
| <b>TOTAL</b>                         | <b>7.00</b> | <b>7.00</b> | <b>7.00</b> | <b>7.00</b> | <b>6.00</b> |

# CITY OF SOUTH GATE

## BUDGETED POSITIONS

|  | FY 2022-23   | FY 2023-24   | FY 2024-25   | FY 2025-26   | FY 2026-27   |
|--|--------------|--------------|--------------|--------------|--------------|
|  | BUDGET       | BUDGET       | BUDGET       | BUDGET       | BUDGET       |
| <b><u>ADMINISTRATIVE SERVICES</u></b>  |              |              |              |              |              |
| Accountant                             | -            | -            | -            | 1.00         | 1.00         |
| Accounting & Finance Manager           | -            | -            | -            | 1.00         | 1.00         |
| Administrative Services Clerk          | -            | -            | -            | 2.00         | -            |
| Budget/Payroll Analyst                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Budget & Finance Manager               | -            | -            | 1.00         | -            | -            |
| Budget & Procurement Manager           | -            | -            | -            | 1.00         | 1.00         |
| Business License Clerk                 | 2.00         | 2.00         | 2.00         | -            | -            |
| Business License Inspector             | -            | 1.00         | 1.00         | -            | -            |
| Customer Service Representative        | 4.00         | 3.00         | 2.00         | 2.00         | -            |
| Deputy Director of Finance             | 1.00         | 1.00         | 1.00         | -            | -            |
| Director of Administrative Services    | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Financial Management Analyst           | -            | -            | -            | 1.00         | 1.00         |
| Financial Services Clerk               | -            | -            | -            | -            | 6.00         |
| Financial Services Supervisor          | -            | -            | -            | -            | 1.00         |
| Information Systems Administrator      | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Information Systems Analyst            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Information Systems Technician         | 1.00         | 1.00         | 2.00         | 2.00         | 2.00         |
| Intermediate Account Clerk             | 4.00         | 4.00         | 1.00         | 1.00         | -            |
| Intermediate Account Clerk II          | -            | -            | 2.00         | 1.00         | -            |
| Management Analyst                     | -            | -            | 1.00         | 1.00         | 1.00         |
| Payroll Technician                     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Principal Accountant                   | -            | -            | -            | 1.00         | 1.00         |
| Purchasing Clerk                       | 1.00         | 1.00         | -            | 1.00         | 1.00         |
| Purchasing Coordinator                 | -            | -            | 1.00         | -            | -            |
| Purchasing Supervisor                  | 1.00         | 1.00         | -            | -            | -            |
| Revenue Manager                        | 1.00         | 1.00         | -            | -            | -            |
| Senior Accountant                      | 2.00         | 2.00         | 2.00         | -            | -            |
| Senior Customer Service Representative | -            | 1.00         | 2.00         | 2.00         | -            |
| Senior Financial Analyst               | 1.00         | 1.00         | 2.00         | 1.00         | 1.00         |
| Senior Financial Services Clerk        | -            | -            | -            | -            | 1.00         |
| Senior Secretary                       | 1.00         | 1.00         | -            | -            | -            |
| <b>TOTAL</b>                           | <b>24.00</b> | <b>25.00</b> | <b>25.00</b> | <b>23.00</b> | <b>23.00</b> |

### **PARKS & RECREATION**

|                                       |       |       |       |       |       |
|---------------------------------------|-------|-------|-------|-------|-------|
| Aquatics Coordinator                  | 1.00  | 1.00  | -     | 1.00  | -     |
| Aquatics Supervisor                   | -     | -     | 1.00  | 1.00  | 1.00  |
| Community Service Officer             | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| Deputy Director of Parks & Recreation | 1.00  | 1.00  | 1.00  | 1.00  | -     |
| Director of Parks & Recreation        | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Executive Assistant                   | -     | -     | 1.00  | 1.00  | 1.00  |
| Grounds Maintenance Worker            | 11.00 | 11.00 | 11.00 | 12.00 | 11.00 |
| Grounds Maintenance Supervisor        | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Intermediate Typist Clerk             | 2.00  | 1.00  | 1.00  | -     | 1.00  |

# CITY OF SOUTH GATE

## BUDGETED POSITIONS

|  | FY 2022-23   | FY 2023-24   | FY 2024-25   | FY 2025-26   | FY 2026-27   |
|--|--------------|--------------|--------------|--------------|--------------|
|  | BUDGET       | BUDGET       | BUDGET       | BUDGET       | BUDGET       |
| Park Equipment Mechanic                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Park Facilities Maintenance Worker     | 7.00         | 6.00         | 6.00         | 7.00         | 6.00         |
| Park Facilities Lead Worker            | 1.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| Park Facilities Maintenance Supervisor | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Parks Superintendent                   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Recreation Coordinator                 | 6.00         | 6.00         | 9.00         | 8.00         | 7.00         |
| Recreation Manager                     | -            | -            | 2.00         | 2.00         | 2.00         |
| Recreation Marketing Coordinator       | -            | 1.00         | 1.00         | 1.00         | 1.00         |
| Recreation Specialist                  | 3.00         | 3.00         | -            | -            | -            |
| Recreation Supervisor                  | 2.00         | 2.00         | -            | -            | -            |
| Secretary                              | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Customer Service Representative | -            | -            | -            | 1.00         | -            |
| Senior Grounds Maintenance Worker      | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         |
| Senior Park Equipment Mechanic         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Secretary                       | 1.00         | 1.00         | -            | -            | -            |
| Transit Services Coordinator           | -            | -            | 1.00         | 1.00         | 1.00         |
| Transportation Supervisor              | 1.00         | 1.00         | -            | -            | -            |
| <b>TOTAL</b>                           | <b>50.00</b> | <b>50.00</b> | <b>50.00</b> | <b>52.00</b> | <b>47.00</b> |

### POLICE

|                                      |       |       |       |       |       |
|--------------------------------------|-------|-------|-------|-------|-------|
| Chief of Police                      | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Captain In Charge                    | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Captain                       | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Lieutenant                    | 5.00  | 6.00  | 6.00  | 6.00  | 6.00  |
| Police Sergeant                      | 11.00 | 12.00 | 12.00 | 12.00 | 11.00 |
| Police Officer-Special Assignment    | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 |
| Police Officer                       | 39.00 | 38.00 | 38.00 | 33.00 | 33.00 |
| Administrative Assistant             | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Civilian Custody Officer             | 6.00  | 6.00  | 6.00  | 6.00  | 6.00  |
| Community Service Officer            | 6.00  | 7.00  | 7.00  | 7.00  | 7.00  |
| Court Officer                        | -     | 1.00  | 1.00  | 1.00  | 1.00  |
| Crime Analyst                        | 1.00  | 1.00  | 1.00  | 1.00  | -     |
| Crime Prevention Specialist          | 1.00  | 1.00  | 1.00  | 1.00  | -     |
| Crime Scene Forensic Specialist      | 2.00  | 2.00  | 2.00  | -     | -     |
| Executive Assistant to Police Chief  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Family Violence Program Coordinator  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Intermediate Account Clerk           | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Office Assistant                     | 1.00  | 1.00  | 1.00  | -     | -     |
| Police Administrative Analyst        | -     | -     | 1.00  | 1.00  | 1.00  |
| Police Dispatcher                    | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Police Property Specialist           | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Records Manager               | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Records Management Technician | -     | 1.00  | 1.00  | 1.00  | 1.00  |
| Police Records Specialist            | 10.00 | 12.00 | 12.00 | 12.00 | 9.00  |

# CITY OF SOUTH GATE

## BUDGETED POSITIONS

|                               | FY 2022-23    | FY 2023-24    | FY 2024-25    | FY 2025-26    | FY 2026-27    |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|
|                               | BUDGET        | BUDGET        | BUDGET        | BUDGET        | BUDGET        |
| Police Training Manager       | -             | 1.00          | 1.00          | 1.00          | 1.00          |
| Police Training Specialist    | 1.00          | -             | -             | -             | -             |
| Senior Administrative Analyst | 1.00          | 1.00          | -             | -             | -             |
| Technical Services Manager    | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| <b>TOTAL</b>                  | <b>131.00</b> | <b>137.00</b> | <b>137.00</b> | <b>129.00</b> | <b>123.00</b> |

### COMMUNITY DEVELOPMENT

|   |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|
| Administrative Services Coordinator     | 1.00         | 1.00         | -            | -            | -            |
| Assistant Planner                       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Associate Planner                       | -            | 1.00         | 1.00         | 1.00         | 1.00         |
| Building Inspector                      | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| Building Official                       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| City Planner                            | -            | 1.00         | -            | -            | -            |
| Clerical Assistant                      | -            | -            | 1.00         | -            | -            |
| Code Enforcement Officer                | 3.00         | 4.00         | 4.00         | 4.00         | 3.00         |
| Code Enforcement Supervisor             | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Community Development Technician II     | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| Community Development Technician III    | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Director of Community Development       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Housing & Grants Analyst                | 1.00         | 1.00         | -            | -            | -            |
| Housing Assistant                       | -            | 1.00         | 1.00         | 1.00         | 1.00         |
| Housing Inspector                       | -            | -            | 2.00         | 1.00         | 1.00         |
| Housing Manager                         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Housing Specialist                      | 3.00         | 2.00         | 2.00         | -            | -            |
| Inspection/Permits Supervisor           | -            | 1.00         | 1.00         | 1.00         | 1.00         |
| Management Analyst                      | 2.00         | 2.00         | 2.00         | 2.00         | 1.00         |
| Planning Manager                        | -            | -            | 1.00         | 1.00         | 1.00         |
| Senior Building Inspector               | 1.00         | -            | -            | -            | -            |
| Senior Code Enforcement Officer         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Community Development Technician | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Housing Specialist               | -            | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Planner                          | 1.00         | -            | 1.00         | 1.00         | -            |
| Senior Secretary                        | -            | 1.00         | 1.00         | -            | -            |
| Special Projects Coordinator            | -            | -            | 2.00         | 2.00         | 2.00         |
| <b>TOTAL</b>                            | <b>24.00</b> | <b>28.00</b> | <b>32.00</b> | <b>27.00</b> | <b>24.00</b> |

### PUBLIC WORKS

|  |      |      |      |      |      |
|--|------|------|------|------|------|
| Assistant City Manager/Director of PW  | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Engineer                     | 1.00 | 1.00 | 1.00 | 4.00 | 4.00 |
| Associate Engineer                     | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 |
| City Traffic Engineer                  | 1.00 | 1.00 | 1.00 | -    | -    |
| Cross Connection Control Specialist    | -    | -    | -    | 1.00 | 1.00 |
| Deputy City Engineer                   | 1.00 | 1.00 | 1.00 | -    | -    |
| Deputy Director Public Works/Field Ops | -    | -    | 1.00 | 1.00 | 1.00 |

# CITY OF SOUTH GATE

## BUDGETED POSITIONS

|   | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|------------|------------|------------|------------|------------|
|   | BUDGET     | BUDGET     | BUDGET     | BUDGET     | BUDGET     |
| Electrical & General Maint Supenintendent | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Electrical Foreman                        | -          | -          | -          | -          | -          |
| Electrical Supervisor                     | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Electrician I                             | 2.00       | 2.00       | 2.00       | 2.00       | 1.00       |
| Electrician II                            | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Engineering Technician                    | 1.00       | 1.00       | 1.00       | -          | -          |
| Fleet & Gen Svc. Superintendent           | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Equipment Mechanic                        | 3.00       | 3.00       | 3.00       | 3.00       | 3.00       |
| Equipment Operator                        | 2.00       | 2.00       | 2.00       | 2.00       | 2.00       |
| Special Projects Coordinator              | -          | -          | 1.00       | 1.00       | 1.00       |
| Facilities Maintenance Lead Technician    | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Facilities Maintenance Specialist         | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Facilities Maintenance Technician I       | 2.00       | 2.00       | -          | 1.00       | -          |
| Facilities Maintenance Technician II      | 4.00       | 4.00       | 6.00       | 6.00       | 6.00       |
| Field Operations Manager                  | 1.00       | 1.00       | -          | -          | -          |
| General Maintenance Foreman               | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Graffiti Removal Worker                   | 2.00       | 2.00       | 2.00       | 2.00       | 2.00       |
| Journeyman Electrician                    | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Lead Electrician                          | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Management Analyst                        | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Management Assistant                      | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Office Assistant                          | 2.00       | 2.00       | 2.00       | 2.00       | 1.00       |
| Principal Civil Engineer                  | 3.00       | 3.00       | 3.00       | -          | -          |
| Secretary                                 | 2.00       | 2.00       | 2.00       | 2.00       | 2.00       |
| Senior Civil Engineer                     | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Senior Engineer                           | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Senior Equipment Mechanic                 | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Senior Management Analyst                 | 1.00       | 2.00       | 2.00       | 2.00       | 2.00       |
| Senior Secretary                          | 1.00       | 1.00       | -          | -          | -          |
| Sewer Maintenance Worker I                | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Sewer Maintenance Worker II               | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Street & Sewer Foreman                    | 2.00       | 2.00       | -          | -          | -          |
| Street & Sewer Supervisor                 | -          | -          | 3.00       | 3.00       | 3.00       |
| Street & Trees Foreman                    | 1.00       | 1.00       | -          | -          | -          |
| Street Lead Worker                        | 2.00       | 2.00       | 2.00       | 2.00       | 2.00       |
| Street Maintenance Worker                 | 12.00      | 12.00      | 12.00      | 12.00      | 12.00      |
| Street & Sewer Superintendent             | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Transportation & CIP Division Manager     | -          | -          | -          | 1.00       | 1.00       |
| Water Customer Service Supervisor         | -          | -          | 1.00       | 1.00       | 1.00       |
| Water Distribution Operator I             | 1.00       | 1.00       | 2.00       | 2.00       | 2.00       |
| Water Distribution Operator II            | 1.00       | 1.00       | -          | -          | -          |
| Water Distribution Operator III           | 7.00       | 7.00       | 7.00       | 7.00       | 7.00       |
| Water Distribution Supervisor             | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |
| Water Division Manager                    | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       |

# CITY OF SOUTH GATE

## BUDGETED POSITIONS

|  | FY 2022-23    | FY 2023-24    | FY 2024-25    | FY 2025-26    | FY 2026-27    |
|--|---------------|---------------|---------------|---------------|---------------|
|  | BUDGET        | BUDGET        | BUDGET        | BUDGET        | BUDGET        |
| Water Lead Worker                          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Water Meter Reader I                       | -             | 1.00          | 1.00          | 1.00          | 1.00          |
| Water Meter Reader II                      | 2.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Water Operations Foreman                   | 1.00          | 1.00          | -             | -             | -             |
| Water Operations Supervisor                | -             | -             | 1.00          | 1.00          | 1.00          |
| Water Pump Operator II                     | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Water Quality & Systems Lead               | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Water Resources & Development Division Mgr |               | -             | -             | 1.00          | 1.00          |
| Water Service Representative I             | 1.00          | 1.00          | -             | -             | -             |
| Water Service Representative II            | 1.00          | 1.00          | 2.00          | 2.00          | 2.00          |
| <b>TOTAL</b>                               | <b>85.00</b>  | <b>86.00</b>  | <b>88.00</b>  | <b>88.00</b>  | <b>85.00</b>  |
| <br>                                       |               |               |               |               |               |
| <b>TOTAL FULL-TIME POSITIONS</b>           | <b>331.00</b> | <b>344.00</b> | <b>348.00</b> | <b>335.00</b> | <b>313.00</b> |
| <br>                                       |               |               |               |               |               |
| <b>TOTAL ELECTED OFFICIALS</b>             | <b>7.00</b>   | <b>7.00</b>   | <b>7.00</b>   | <b>7.00</b>   | <b>7.00</b>   |

## **Pension Obligation Bonds**

Description: 2005 Pension Obligation Refunding Bonds

Purpose / background: The Bonds are authorized and issued pursuant to the respective Indenture and a resolution of issuance adopted by the City Council of the City (the “Council”) on February 24, 2004 (the “Resolution”). The proceeds from the sale of the Bonds (exclusive of costs of issuance) were used to refund certain of the City’s obligations to PERS evidenced by the PERS Contract and representing a portion of the unamortized, unfunded accrued actuarial liability with respect to certain pension benefits under the Retirement Law (the “Unfunded Liability”), to refund the City’s obligations to PERS evidenced by the PERS Contract and representing the remaining normal contribution liability for the 2004-05 fiscal year under the Retirement Law and to prepay the 2001 Certificates.

Bond principal: \$24,400,000

Issue date: March 1, 2005

### Remaining Payments:

|           | <b>Principal</b> | <b>Interest</b> | <b>Total Payment</b> |
|-----------|------------------|-----------------|----------------------|
| 12/1/2026 | -                | 100,254.00      | 100,254.00           |
| 6/1/2027  | 1,810,000.00     | 100,254.00      | 1,910,254.00         |
| 12/1/2027 | -                | 51,474.50       | 51,474.50            |
| 6/1/2028  | 1,910,000.00     | 51,474.50       | 1,961,474.50         |
| Total     | 3,720,000.00     | 303,457.00      | 4,023,457.00         |

### Maturity Schedule:

\$1,555,000 4.60% Term Bonds due June 1, 2010 - Yield: 4.60%  
\$4,385,000 5.07% Term Bonds due June 1, 2015 - Yield: 5.07%  
\$5,660,000 5.42% Term Bonds due June 1, 2020 - Yield: 5.42%  
\$12,800,000 5.39% Term Bonds due June 1, 2028 - Yield: 5.39%

## Water Bonds

Description: WATER REVENUE REFUNDING BONDS 2019 Series A

Purpose / background: The proceeds of the Tax-Exempt Bonds were used to: (i) refund a portion of the Authority's Water Revenue Bonds, 2012 Series (the "2012 Bonds") maturing on October 1, 2037 (the "2012 Term Bonds"), and (ii) pay costs of issuance of the Tax-Exempt Bonds.

Bond principal: \$7,990,000

Issue date: December 1, 2019

Remaining payments:

|       | <b>Principal</b> | <b>Interest</b> | <b>Total Payment</b> |
|-------|------------------|-----------------|----------------------|
| 2027  | 65,000.00        | 303,900.00      | 368,900.00           |
| 2028  | 70,000.00        | 301,200.00      | 371,200.00           |
| 2029  | 75,000.00        | 298,300.00      | 373,300.00           |
| 2030  | 80,000.00        | 295,200.00      | 375,200.00           |
| 2031  | 80,000.00        | 292,000.00      | 372,000.00           |
| 2032  | 80,000.00        | 288,800.00      | 368,800.00           |
| 2033  | 90,000.00        | 285,400.00      | 375,400.00           |
| 2034  | 2,270,000.00     | 238,200.00      | 2,508,200.00         |
| 2035  | 2,360,000.00     | 145,600.00      | 2,505,600.00         |
| 2036  | 2,460,000.00     | 49,200.00       | 2,509,200.00         |
| Total | 7,630,000.00     | 2,497,800.00    | 10,127,800.00        |

## **Water Bonds**

Description: TAXABLE WATER REVENUE REFUNDING BONDS 2019 Series A-T

Purpose / background: The proceeds of the Taxable Bonds were used to: (i) advance refund the remaining portion of the 2012 Bonds (the “2012 Serial Bonds”), and (ii) pay costs of issuance of the Taxable Bonds.

Bond principal: \$23,350,000

Issue date: December 1, 2019

Remaining payments:

|       | <b>Principal</b> | <b>Interest</b> | <b>Total Payment</b> |
|-------|------------------|-----------------|----------------------|
| 2027  | 1,775,000.00     | 361,724.15      | 2,136,724.15         |
| 2028  | 1,820,000.00     | 315,599.60      | 2,135,599.60         |
| 2029  | 1,870,000.00     | 265,809.00      | 2,135,809.00         |
| 2030  | 1,920,000.00     | 212,774.40      | 2,132,774.40         |
| 2031  | 1,980,000.00     | 156,446.40      | 2,136,446.40         |
| 2032  | 2,040,000.00     | 96,573.60       | 2,136,573.60         |
| 2033  | 2,100,000.00     | 32,844.00       | 2,132,844.00         |
| Total | 13,505,000.00    | 1,441,771.15    | 14,946,771.15        |

## GANN APPROPRIATIONS LIMIT

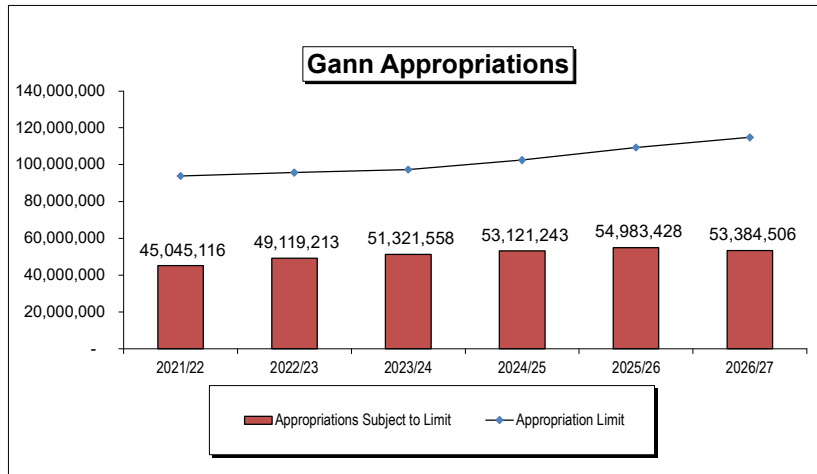
Article XIII B of the California State Constitution, more commonly referred to as the Gann Initiative or Gann Appropriations Limit, was adopted by California voters in 1980 and placed a limit on the amounts that may be appropriated by state and local government from the proceeds of taxes.

The limit is different for each agency and changes each year. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978/79 in each agency, modified for changes in inflation and population in each subsequent year. Inflationary adjustments are, by law, based on increases in the California per capita personal income (PCPI) or the increase in non-residential assessed valuation due to new construction (NRAV-NC). Population adjustments are based on city population growth or county population growth.

For FY 2026/27, the City of South Gate's estimated tax proceeds to be received, as well as tax proceeds appropriated by the City Council will, as in prior years, continue to be under the legal limit. The appropriations limit for FY 2025/27 is \$114,853,681. This is the maximum amount of tax proceeds the City will be able to appropriate and spend in the coming fiscal year. The City's estimated proceeds of taxes is \$53,384,506 resulting in appropriations being under the limit by \$61,469,176.

### Historical Information

|  | 2021/22    | 2022/23    | 2023/24    | 2024/25     | 2025/26     | 2026/27     |
|--|------------|------------|------------|-------------|-------------|-------------|
| <b>Appropriation Limit</b>               | 93,797,393 | 95,725,216 | 97,283,328 | 102,450,823 | 109,371,003 | 114,853,681 |
| <b>Appropriations Subject to Limit</b>   | 45,045,116 | 49,119,213 | 51,321,558 | 53,121,243  | 54,983,428  | 53,384,506  |
| <b>Appropriations (Over) Under Limit</b> | 48,752,278 | 46,606,004 | 45,961,770 | 49,329,580  | 54,387,575  | 61,469,176  |



### Appropriations Limit Worksheet 2025/26

A. Last Year's Limit (Audited)

**\$ 109,371,003**

B. Adjustment Factors

1 Population - % change - County of Los Angeles

1.0006

State Department of Finance

2 Inflation - % change - net change in California Per Capita Income (PCI)

1.0495

County of Los Angeles

C. Total Adjustment (B1 x B2)

1.0501

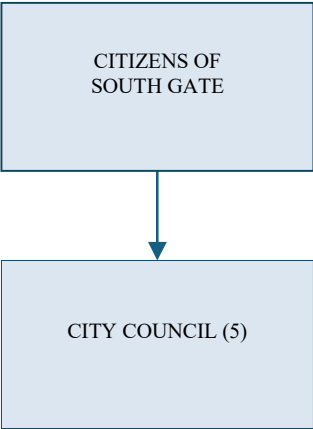
D. This Year's Limit (A x C)

**\$ 114,853,681**

# CITY COUNCIL

---

---



# CITY OF SOUTH GATE

## CITY COUNCIL

### ELECTED OFFICIALS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Elected Officials</b>            |                      |                      |                      |                      |                      |
| Council Members (Elected Officials) | 5.00                 | 5.00                 | 5.00                 | 5.00                 | 5.00                 |
| <b>Total Elected Officials</b>      | <b>5.00</b>          | <b>5.00</b>          | <b>5.00</b>          | <b>5.00</b>          | <b>5.00</b>          |
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 5.00                 | 5.00                 | 5.00                 | 5.00                 | 5.00                 |
| <b>Total Department FTE by Fund</b> | <b>5.00</b>          | <b>5.00</b>          | <b>5.00</b>          | <b>5.00</b>          | <b>5.00</b>          |



## CITY COUNCIL FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The South Gate City Council is composed of five members elected at-large to serve staggered four-year terms. Each year, the Council selects one of its members to serve as Mayor and another as Vice Mayor. In addition to their legislative duties, Council Members also serve as the Board of Directors for affiliated entities such as the South Gate Housing Authority, Successor Agency to the Community Development Commission, South Gate Utility Authority, Public Financing Authority, and South Gate Public Access Corporation. Council Members also represent the City on numerous regional and countywide committees.

### PROGRAMS AND SERVICES

The City Council is responsible for:

- Setting policies and priorities through the adoption of laws, ordinances, and resolutions.
- Approving the annual budget and directing fiscal and operational policy.
- Representing the community's interests at local, regional, and state levels.
- Providing strategic direction to the City Manager and overseeing the implementation of City programs and services.
- Promoting civic engagement and advancing initiatives that support public safety, economic development, and equity.

### GOALS AND OBJECTIVES FOR FY 2026-27

- Update the City's Strategic Plan to assist in prioritizing resources to better address community needs.
- Support the SELA Cultural Arts Center project.
- Lead the School Safety Collaborative monthly meetings in partnership with LAUSD and the South Gate Police Department.

### NOTABLE CHANGES

#### Notable Changes – Personnel

- There are no notable changes in Personnel for Fiscal Year 2026-27 budget

#### Notable Changes - Operations

- There are no notable changes in Operations for Fiscal Year 2026-27 budget

#### Capital Outlay

- There are no proposed Capital Expenses for Fiscal Year 2026-27 Budget

CITY COUNCIL  
FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$358,025**  
**City Attorney 100-110-11**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------------------|---------------------|--|
| 6305                  | Publications & Subscriptions          | \$2,400             | Internet Service   |
| 6340                  | Training                              | \$11,125            | Training for Council Members- cover all related training expenses including but not limited to registration, hotel and transportation. |
| 6802                  | Info Systems Allocation               | \$25,910            | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance     |
| 6803                  | Insurance Allocation                  | \$35,783            | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums           |
| 6805                  | Capital Asset & Equipment Replacement | \$3,599             | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment             |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# CITY COUNCIL

## EXPENDITURE SUMMARY BY PROGRAM

|               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CITY COUNCIL  | 259,143                           | 323,564                           | 357,938                      | 326,913                              | 358,025                       |
| <b>TOTALS</b> | <b>\$ 259,143</b>                 | <b>\$ 323,564</b>                 | <b>\$ 357,938</b>            | <b>\$ 326,913</b>                    | <b>\$ 358,025</b>             |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 188,376                           | 240,066                           | 267,100                      | 263,782                              | 275,908                       |
| SUPPLIES & SERVICES | 70,768                            | 83,498                            | 90,838                       | 63,131                               | 82,117                        |
| <b>TOTALS</b>       | <b>\$ 259,143</b>                 | <b>\$ 323,564</b>                 | <b>\$ 357,938</b>            | <b>\$ 326,913</b>                    | <b>\$ 358,025</b>             |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND  | 259,143                           | 323,564                           | 357,938                      | 326,913                              | 358,025                       |
| <b>TOTALS</b> | <b>\$ 259,143</b>                 | <b>\$ 323,564</b>                 | <b>\$ 357,938</b>            | <b>\$ 326,913</b>                    | <b>\$ 358,025</b>             |

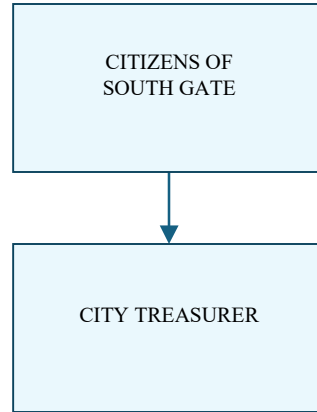
**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 110 CITY COUNCIL</b>           |  |  |                                       |   |  |
| <b>100-110-11</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 67,335                                     | 92,700                                     | 114,000                               | 114,000                                       | 114,000                                |
| 5110 Overtime Regular                  | 8  | -  | -                                     | -   | -                                      |
| 5131 Auto Allowance                    | 27,500                                     | 32,500                                     | 30,000                                | 29,250  | 30,000                                 |
| 5132 Communications Allowance          | 5,500                                      | 6,500                                      | 6,000                                 | 5,850   | 6,000                                  |
| 5133 Bilingual Pay                     | 330  | 30   | -                                     | -   | -                                      |
| 5201 Retirement - FT Misc              | 9,458                                      | 14,787                                     | 12,244                                | 17,717  | 14,307                                 |
| 5205 Retirement - FT Misc - UAL        | 8,589                                      | 13,174                                     | 18,539                                | 18,539  | 23,957                                 |
| 5212 Deferred Comp Match               | 9,920                                      | 18,400                                     | 22,800                                | 11,400  | 22,800                                 |
| 5220 Medicare                          | 1,507                                      | 1,987                                      | 2,175                                 | 2,187   | 2,175                                  |
| 5221 Group Medical Insurance           | 53,032                                     | 53,987                                     | 53,190                                | 56,645  | 53,492                                 |
| 5230 Life Insurance                    | 475  | 459  | 419                                   | 377   | 419                                    |
| 5231 Dental Insurance                  | 2,731                                      | 2,803                                      | 2,570                                 | 2,665   | 3,061                                  |
| 5232 Long Term Disability              | 160  | 137  | 125                                   | 112   | 125                                    |
| 5240 Workers Compensation              | 1,766                                      | 2,496                                      | 4,874                                 | 4,874   | 5,389                                  |
| 5241 Unemployment Insurance            | 63   | 106  | 165                                   | 165   | 183                                    |
| * EMPLOYEE SERVICES                    | <u>188,376</u>                             | <u>240,066</u>                             | <u>267,100</u>                        | <u>263,782</u>                                | <u>275,908</u>                         |
| 6101 Professional Services             | -  | -  | -                                     | -   | -                                      |
| 6201 Office Supplies                   | 1,759                                      | 1,926                                      | 2,750                                 | 789   | 1,000                                  |
| 6301 Printing                          | 2,741                                      | 890  | 2,250                                 | 567   | 1,250                                  |
| 6303 Postage                           | 9  | 8  | 50                                    | 2   | 50                                     |
| 6304 Memberships & Dues                | 8,736                                      | 3,611                                      | -                                     | -   | -                                      |
| 6305 Publications & Subscriptions      | 1,734                                      | 4,786                                      | 2,400                                 | 26  | 2,400                                  |
| 6306 Events & Meetings                 | 4,151                                      | 3,875                                      | 3,500                                 | 2,556   | 1,000                                  |
| 6308 Civic Engagement                  | -  | -  | 1,125                                 | -   | -                                      |
| 6340 Training                          | 14,458                                     | 10,467                                     | 22,250                                | 2,633   | 11,125                                 |
| 6721 Telephone                         | 134  | 124  | 80                                    | 126   | -                                      |
| 6802 Info Systems Allocation           | 20,551                                     | 27,866                                     | 21,895                                | 21,895  | 25,910                                 |
| 6803 Insurance Allocation              | 12,918                                     | 26,368                                     | 30,961                                | 30,961  | 35,783                                 |
| 6805 Capital Asset & Equip Replacement | 3,577                                      | 3,577                                      | 3,577                                 | 3,577   | 3,599                                  |
| * SUPPLIES & SERVICES                  | <u>70,768</u>                              | <u>83,498</u>                              | <u>90,838</u>                         | <u>63,131</u>                                 | <u>82,117</u>                          |
| <b>** CITY COUNCIL</b>                 | <u><b>259,143</b></u>                      | <u><b>323,564</b></u>                      | <u><b>357,938</b></u>                 | <u><b>326,913</b></u>                         | <u><b>358,025</b></u>                  |

# CITY TREASURER

---

---



# CITY OF SOUTH GATE

## CITY TREASURER

### ELECTED OFFICIALS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Elected Officials</b>            |                      |                      |                      |                      |                      |
| City Treasurer                      | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| <b>Total Elected Officials</b>      | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          |
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| <b>Total Department FTE by Fund</b> | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          |



## CITY TREASURER FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The City Treasurer is an elected official whose primary responsibility is lawful receipt, safeguarding, and disbursement of City funds. The Treasurer ensures that all disbursements are made only after proper auditing and approval and is responsible for the timely deposit of City revenues into designated accounts. This office plays a critical role in maintaining the fiscal integrity of City operations by ensuring that all funds are securely managed in accordance with applicable laws and best practices in municipal finance.

### PROGRAMS AND SERVICES

The City Treasurer is responsible for:

- Disbursing funds only after appropriate audit and approval procedures are followed.
- Receiving, managing, and depositing all incoming City revenues.
- Maintaining custody of the City's cash and ensuring accurate reconciliation.
- Participating in training and professional development to stay current on municipal treasury practices.

### GOALS AND OBJECTIVES FOR FY 2026-27

- Maintain accurate and timely disbursement of City funds in accordance with state law and local policy.
- Ensure compliance with best practices for municipal treasury operations and internal controls.
- Participate in California Municipal Treasurers Association (CMTA) and California Society of Municipal Finance Officers (CSMFO) professional development opportunities.
- Continue timely reconciliation and deposit of funds to maintain City liquidity and operational continuity.

### NOTABLE CHANGES

#### Notable Changes - Personnel

- There are no notable changes in Personnel for Fiscal Year 2026-27 budget

#### Notable Changes - Operations

- There are no notable changes in Operations for Fiscal Year 2026-27 budget

#### Capital Outlay

- There are no proposed Capital Expenses for Fiscal Year 2026-27 Budget

**CITY TREASURER  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$83,137  
City Treasurer: 100-160-11**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>   |
|----------------|-------------------------|--------------|--|
| 6802           | Info Systems Allocation | \$3,668      | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |
| 6803           | Insurance Allocation    | \$7,157      | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums       |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# CITY TREASURER

## EXPENDITURE SUMMARY BY PROGRAM

|                | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CITY TREASURER | 50,641                            | 69,657                            | 86,331                       | 77,607                               | 83,137                        |
| <b>TOTAL</b>   | <b>\$ 50,641</b>                  | <b>\$ 69,657</b>                  | <b>\$ 86,331</b>             | <b>\$ 77,607</b>                     | <b>\$ 83,137</b>              |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 45,578                            | 61,312                            | 68,925                       | 67,906                               | 70,697                        |
| SUPPLIES & SERVICES | 5,064                             | 8,345                             | 17,406                       | 9,701                                | 12,440                        |
| <b>TOTAL</b>        | <b>\$ 50,641</b>                  | <b>\$ 69,657</b>                  | <b>\$ 86,331</b>             | <b>\$ 77,607</b>                     | <b>\$ 83,137</b>              |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND | 50,641                            | 69,657                            | 86,331                       | 77,607                               | 83,137                        |
| <b>TOTAL</b> | <b>\$ 50,641</b>                  | <b>\$ 69,657</b>                  | <b>\$ 86,331</b>             | <b>\$ 77,607</b>                     | <b>\$ 83,137</b>              |

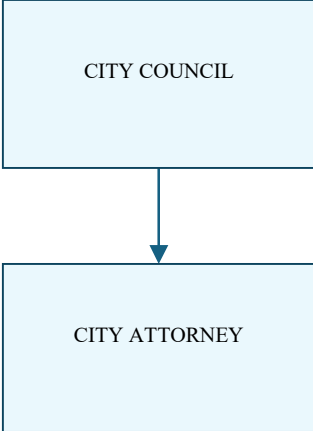
**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 160 CITY TREASURER</b>         |  |  |                                       |   |  |
| <b>100-160-11</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 9,480                                      | 18,360                                     | 22,800                                | 22,230  | 22,800                                 |
| 5131 Auto Allowance                    | 5,500                                      | 6,500                                      | 6,000                                 | 5,850   | 6,000                                  |
| 5132 Communications Allowance          | 1,100                                      | 1,300                                      | 1,200                                 | 1,170   | 1,200                                  |
| 5201 Retirement - FT Misc              | 1,194                                      | 2,290                                      | 2,449                                 | 2,832   | 2,861                                  |
| 5205 Retirement - FT Misc - UAL        | 1,048                                      | 2,635                                      | 3,708                                 | 3,708   | 4,791                                  |
| 5220 Medicare                          | 212  | 354  | 435                                   | 402   | 435                                    |
| 5221 Group Medical Insurance           | 25,561                                     | 28,113                                     | 30,064                                | 29,571  | 30,234                                 |
| 5230 Life Insurance                    | 84   | 91   | 84                                    | 75  | 84                                     |
| 5231 Dental Insurance                  | 1,153                                      | 1,249                                      | 1,153                                 | 1,037   | 1,152                                  |
| 5232 Long Term Disability              | 23   | 27   | 25                                    | 22  | 25                                     |
| 5240 Workers Compensation              | 216  | 377  | 975                                   | 975   | 1,078                                  |
| 5241 Unemployment Insurance            | 8  | 16   | 33                                    | 33  | 37                                     |
| * EMPLOYEE SERVICES                    | <u>45,578</u>                              | <u>61,312</u>                              | <u>68,925</u>                         | <u>67,906</u>                                 | <u>70,697</u>                          |
| 6301 Printing                          | -  | -  | 1,000                                 | -   | -                                      |
| 6304 Memberships & Dues                | -  | -  | 205                                   | -   | 205                                    |
| 6340 Training                          | -  | -  | 6,500                                 | -   | 1,000                                  |
| 6802 Info Systems Allocation           | 2,910                                      | 3,947                                      | 3,101                                 | 3,101   | 3,668                                  |
| 6803 Insurance Allocation              | 1,746                                      | 3,990                                      | 6,192                                 | 6,192   | 7,157                                  |
| 6805 Capital Asset & Equip Replacement | 408  | 408  | 408                                   | 408   | 410                                    |
| * SUPPLIES & SERVICES                  | <u>5,064</u>                               | <u>8,345</u>                               | <u>17,406</u>                         | <u>9,701</u>                                  | <u>12,440</u>                          |
| <b>** CITY TREASURER</b>               | <b><u>50,641</u></b>                       | <b><u>69,657</u></b>                       | <b><u>86,331</u></b>                  | <b><u>77,607</u></b>                          | <b><u>83,137</u></b>                   |

# CITY ATTORNEY

---

---



# CITY OF SOUTH GATE

## CITY ATTORNEY

### BUDGETED POSITIONS

| Position                             | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>           |                      |                      |                      |                      |                      |
| Executive Assistant to City Attorney | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| <b>Total Full-Time</b>               | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>-</b>             |
| <b>Fund</b>                          |                      |                      |                      |                      |                      |
| 100 - General Fund                   | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| <b>Total Department FTE by Fund</b>  | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>-</b>             |



## CITY ATTORNEY FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The City Attorney's Office is responsible for providing legal advice and representation to the City Council, City Manager, and all City departments, boards, and commissions. Legal services for the City are provided by the law firm FBT Gibbons under contract with the City. The City Attorney advises on a wide range of legal matters including contracts, procurement, land use, personnel issues, claims and litigation, code enforcement, and compliance with state and federal laws. The City Attorney also reviews public records requests and subpoenas in collaboration with the City Clerk and represents the City's interests in litigation and other legal proceedings. Specialized outside counsel is used on an as-needed basis for complex or specialized matters.

### PROGRAMS AND SERVICES

The City Attorney's Office is responsible for:

- Attending and advising at City Council meetings, and advising all City departments, boards, and commissions.
- Providing legal review of contracts, ordinances, resolutions, agenda reports, and procurement documents.
- Representing the City in litigation and overseeing outside counsel for specialized legal matters.
- Advising on personnel and labor relations, land use, public works, and risk management.
- Assisting with compliance for public records act requests and subpoenas.

### SERVICES BREAKDOWN

The City Attorney's advisory services are generally allocated as follows:

- **40%** to general legal matters affecting City operations,
- **15%** to legal support for City Council meetings,
- **20%** to Community Development-related issues, and
- **25%** to Public Works matters.

Approximately one-third of the City Attorney's total budget is allocated to advisory services. The remaining two-thirds of the budget supports litigation and the development of complex contracts. Additional monies are budgeted for specialized legal services provided by outside firms engaged in specific matters.



CITY ATTORNEY  
FISCAL YEAR 2026-27 BUDGET SNAPSHOT

**NOTABLE CHANGES**

**Notable Changes - Personnel**

- Eliminate Executive Assistant to City Attorney

**Notable Changes - Operations**

- As a result of budgetary constraints, legal services and representation will be reduced by approximately \$47,000

**Capital Outlay**

- There are no proposed Capital Expenses for Fiscal Year 2026-27 Budget

**CITY ATTORNEY  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,504,787  
City Attorney 100-130-12**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------------------|---------------------|--|
| 6102                  | Legal Services                        | \$1,467,100         | City Attorney Services – FBT Gibbons Law Firm and for miscellaneous legal services   |
| 6802                  | Info Systems Allocation               | \$24,541            | Charges allocated to departments based on the number of computers, equipment, software that require IT support and maintenance |
| 6805                  | Capital Asset & Equipment Replacement | \$12,596            | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment     |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# CITY ATTORNEY

## EXPENDITURE SUMMARY BY PROGRAM

|               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CITY ATTORNEY | 2,247,296                         | 1,786,880                         | 1,741,971                    | 1,321,788                            | 1,504,787                     |
| <b>TOTAL</b>  | <b>\$ 2,247,296</b>               | <b>\$ 1,786,880</b>               | <b>\$ 1,741,971</b>          | <b>\$ 1,321,788</b>                  | <b>\$ 1,504,787</b>           |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 123,040                           | 158,542                           | 165,056                      | 162,040                              | -                             |
| SUPPLIES & SERVICES | 2,124,256                         | 1,628,338                         | 1,576,915                    | 1,159,748                            | 1,504,787                     |
| <b>TOTAL</b>        | <b>\$ 2,247,296</b>               | <b>\$ 1,786,880</b>               | <b>\$ 1,741,971</b>          | <b>\$ 1,321,788</b>                  | <b>\$ 1,504,787</b>           |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

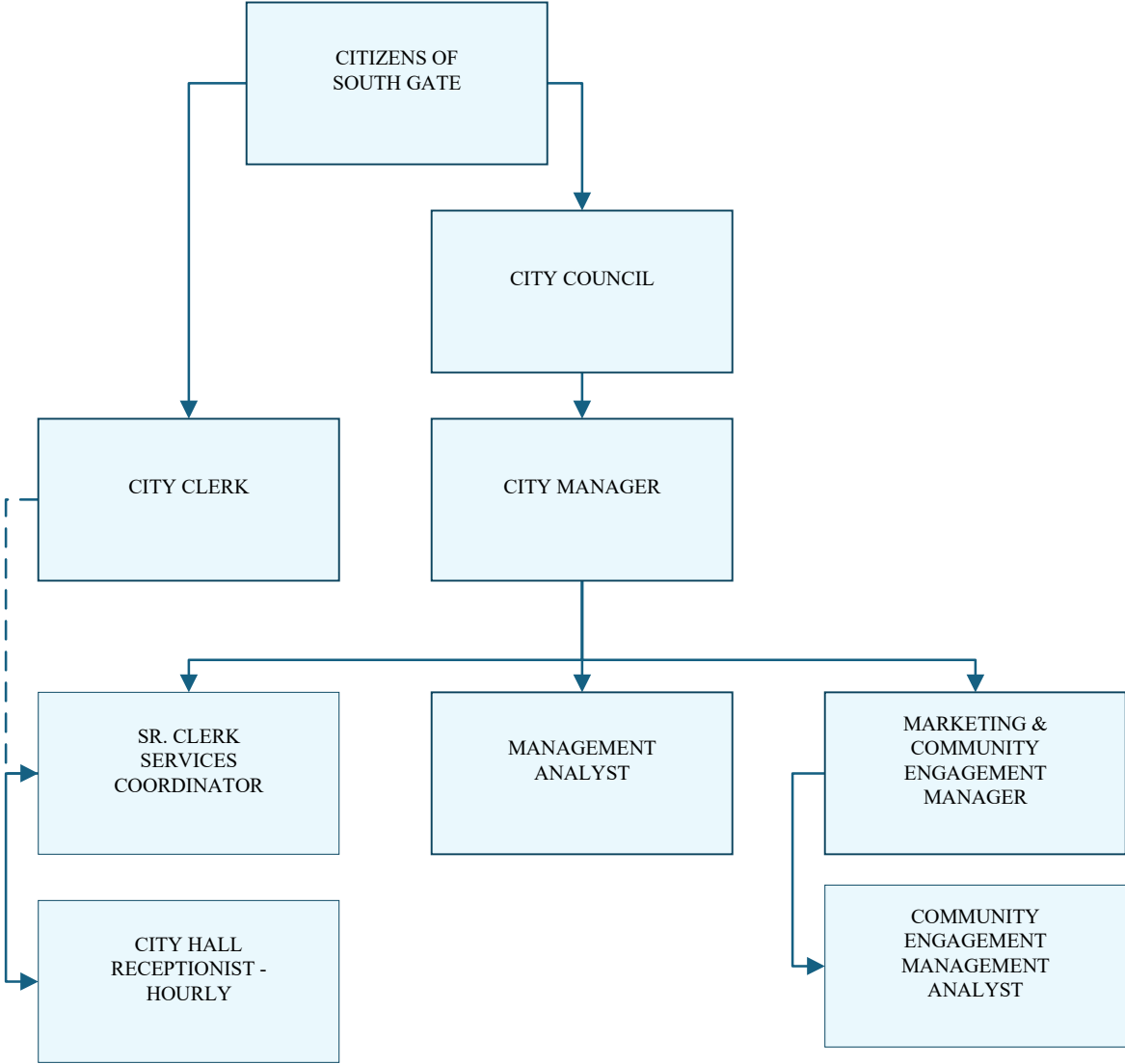
|              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND | 2,247,296                         | 1,786,880                         | 1,741,971                    | 1,321,788                            | 1,504,787                     |
| <b>TOTAL</b> | <b>\$ 2,247,296</b>               | <b>\$ 1,786,880</b>               | <b>\$ 1,741,971</b>          | <b>\$ 1,321,788</b>                  | <b>\$ 1,504,787</b>           |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 130 CITY ATTORNEY</b>          |                                   |                                   |                              |                                      |                               |
| <b>100-130-12</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 74,994                            | 101,851                           | 105,292                      | 101,827                              | -                             |
| 5110 Overtime Regular                  | 6,747                             | 6,339                             | 7,011                        | 7,167                                | -                             |
| 5122 Vacation Leave Payout             | 1,414                             | 1,968                             | -                            | -                                    | -                             |
| 5132 Communications Allowance          | 825                               | 1,275                             | 1,200                        | 1,170                                | -                             |
| 5133 Bilingual Pay                     | 1,361                             | 3,024                             | 3,000                        | 2,925                                | -                             |
| 5201 Retirement - FT Misc              | 8,847                             | 11,799                            | 11,631                       | 12,298                               | -                             |
| 5205 Retirement - FT Misc - UAL        | 15,076                            | 15,739                            | 17,123                       | 17,123                               | -                             |
| 5212 Deferred Comp Match               | 883                               | 1,187                             | 1,200                        | 1,183                                | -                             |
| 5220 Medicare                          | 1,295                             | 1,652                             | 1,588                        | 1,632                                | -                             |
| 5221 Group Medical Insurance           | 7,732                             | 10,562                            | 11,563                       | 11,373                               | -                             |
| 5230 Life Insurance                    | 112                               | 149                               | 140                          | 92                                   | -                             |
| 5231 Dental Insurance                  | 383                               | 429                               | 393                          | 354                                  | -                             |
| 5232 Long Term Disability              | 179                               | 274                               | 261                          | 241                                  | -                             |
| 5240 Workers Compensation              | 3,079                             | 2,200                             | 4,502                        | 4,502                                | -                             |
| 5241 Unemployment Insurance            | 111                               | 94                                | 153                          | 153                                  | -                             |
| * EMPLOYEE SERVICES                    | <u>123,040</u>                    | <u>158,542</u>                    | <u>165,056</u>               | <u>162,040</u>                       | <u>-</u>                      |
| 6101 Professional Services             | -                                 | -                                 | -                            | -                                    | -                             |
| 6102 Legal Services                    | 2,045,477                         | 1,565,631                         | 1,514,100                    | 1,097,454                            | 1,467,100                     |
| 6201 Office Supplies                   | 24                                | 230                               | 500                          | 138                                  | 250                           |
| 6303 Postage                           | 1,269                             | 171                               | 300                          | 224                                  | 300                           |
| 6721 Telephone                         | 83                                | 157                               | 160                          | 78                                   | -                             |
| 6802 Info Systems Allocation           | 19,464                            | 26,394                            | 20,739                       | 20,739                               | 24,541                        |
| 6803 Insurance Allocation              | 45,419                            | 23,235                            | 28,596                       | 28,596                               | -                             |
| 6805 Capital Asset & Equip Replacement | 12,520                            | 12,520                            | 12,520                       | 12,520                               | 12,596                        |
| * SUPPLIES & SERVICES                  | <u>2,124,256</u>                  | <u>1,628,338</u>                  | <u>1,576,915</u>             | <u>1,159,748</u>                     | <u>1,504,787</u>              |
| <b>** CITY ATTORNEY</b>                | <u><b>2,247,296</b></u>           | <u><b>1,786,880</b></u>           | <u><b>1,741,971</b></u>      | <u><b>1,321,788</b></u>              | <u><b>1,504,787</b></u>       |

This page intentionally left blank

# CITY MANAGER



# CITY OF SOUTH GATE

## CITY MANAGER

### BUDGETED POSITIONS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>          |                      |                      |                      |                      |                      |
| City Manager                        | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Comm Engagement Management Analyst  | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Executive Assistant                 | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Executive Assistant to City Manager | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| Management Analyst                  | 1.00                 | -                    | -                    | -                    | 1.00                 |
| Management Assistant                | 1.00                 | -                    | -                    | -                    | -                    |
| Marketing & Comm Engagement Manager | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Receptionist (City Manager)         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| <b>Total Full-Time</b>              | <b>6.00</b>          | <b>6.00</b>          | <b>5.00</b>          | <b>5.00</b>          | <b>4.00</b>          |
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 6.00                 | 6.00                 | 5.00                 | 4.85                 | 3.85                 |
| 411 - Water Operations              | -                    | -                    | -                    | 0.08                 | 0.08                 |
| 412 - Sewer                         | -                    | -                    | -                    | 0.08                 | 0.08                 |
| <b>Total Department FTE by Fund</b> | <b>6.00</b>          | <b>6.00</b>          | <b>5.00</b>          | <b>5.00</b>          | <b>4.00</b>          |

# CITY OF SOUTH GATE

## CITY CLERK

### BUDGETED POSITIONS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>          |                      |                      |                      |                      |                      |
| City Clerk                          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| City Hall Receptionist              | -                    | 1.00                 | -                    | -                    | -                    |
| Clerk Services Assistant            | -                    | -                    | 1.00                 | 1.00                 | -                    |
| Clerk Services Coordinator          | -                    | -                    | 1.00                 | 1.00                 | -                    |
| Records Coordinator                 | 3.00                 | 3.00                 | -                    | -                    | -                    |
| Sr. Clerk Services Coordinator      | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| <b>Part-Time Positions</b>          |                      |                      |                      |                      |                      |
| City Hall Receptionist              | 0.95                 | 0.95                 | 0.95                 | 1.00                 | 1.00                 |
| <b>Total Full-Time</b>              | <b>1.00</b>          | <b>2.00</b>          | <b>4.00</b>          | <b>4.00</b>          | <b>2.00</b>          |
| <b>Total Part-Time</b>              | <b>0.95</b>          | <b>0.48</b>          | <b>0.95</b>          | <b>1.00</b>          | <b>1.00</b>          |
| <b>Total Department FTE</b>         | <b>1.95</b>          | <b>2.48</b>          | <b>4.95</b>          | <b>5.00</b>          | <b>3.00</b>          |
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 1.95                 | 2.48                 | 4.95                 | 5.00                 | 3.00                 |
| <b>Total Department FTE by Fund</b> | <b>1.95</b>          | <b>2.48</b>          | <b>4.95</b>          | <b>5.00</b>          | <b>3.00</b>          |



## CITY MANAGER FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The City Manager’s Department provides executive leadership, strategic direction, and administrative oversight for all City operations. The City Council appoints the City Manager who serves as the Chief Executive Officer of the City, responsible for implementing Council policies, advancing organizational priorities, and ensuring high-quality service delivery. The department includes the City Manager’s Office, Community Engagement, Clerk Administration, the Public Access Corporation (PAC), and the Tweedy Parking & Business Improvement District (BID).

### PROGRAMS AND SERVICES

The **City Manager’s Office** is responsible for:

- Providing executive oversight and policy implementation across all City departments.
- Advising the City Council and leading strategic planning efforts.
- Directing intergovernmental affairs and regional advocacy on funding and legislation.
- Coordinating special projects and managing the City’s executive-level response to community needs and priorities.

The **Community Engagement Division** is responsible for:

- Managing internal and external communications, including the City website and social media platforms.
- Producing videos, newsletters, flyers, and digital content to inform and engage the public.
- Coordinating press releases, event promotion, and citywide mailers to enhance transparency and outreach.
- Supporting civic education through events like Student Government Day and “Meet Your City” booths.

The **Clerk Administration Division** is responsible for:

- Managing official City legislative processes and documentation, including agendas, minutes, ordinances, resolutions, contracts, and legal notices.
- Overseeing records, public transparency, and compliance, including records management, PRA requests, FPPC filings, and providing public access to information.
- Administering key civic functions, such as municipal elections, oaths of office, and customer service support at City Hall.

The **Public Access Corporation (PAC)** is responsible for:

- Supporting content production for the City’s public access channel and online platforms.
- Collaborating with City departments to develop and distribute short-format, informational videos.
- Maintaining public access as a communication tool in partnership with the PAC Subcommittee.

The **Tweedy Parking & Business Improvement District (BID)** is responsible for:

- Promoting Tweedy Mile as a vibrant and safe commercial destination.
- Coordinating the installation and storage of holiday lighting and banners.
- Marketing Tweedy Mile businesses through the Explore Tweedy Mile campaign and social media.



## CITY MANAGER FISCAL YEAR 2026-27 BUDGET SNAPSHOT

- Supporting the annual assessment process, public hearings, and stakeholder engagement.

### **GOALS AND OBJECTIVES FOR FY 2026-27**

- Maintain service levels to the highest standards possible within the limited budget available.
- Pursue partnerships with community groups and non-profits to find new ways to provide community benefits.
- Find new sources of revenue to address the budget shortfall.
- Launch a citywide visual storytelling campaign with 6 short-format videos to showcase infrastructure, services, and community impact.
- Grow electronic newsletter subscribers by 250 and expand City social media followers by 1,500 through targeted outreach and engagement.
- Continue community “pop-up” booths with existing City events to increase awareness of City services and digital platforms like the South Gate app.
- Support Council communications through timely briefings, key initiatives, and essential public messaging.
- Advance Tweedy BID branding and promotional strategies to support local businesses and enhance the corridor’s visibility.

### **NOTABLE CHANGES**

#### **Notable Changes – Personnel**

- The following positions will be eliminated at the beginning of the fiscal year:
  - City Hall Receptionist
  - Executive Assistant to the City Manager
  - Executive Assistant to the City Attorney
- Add 1 Management Analyst

#### **Notable Changes – Operations**

To reduce expenditures for this fiscal year, the City Manager’s Office took the following actions:

- Reduction in Profession Services contracts reducing lobbyist representation at the state and federal level.
- Reduce School Safety Collaborative Meetings to drinks and snacks only, no National Day of Prayer, City Hall Open House Event, or Student Government Day. Reduction of social media posts that require payment and memorabilia giveaways.
- Elimination of passport processing services.

#### **Capital Outlay**

- There are no proposed Capital Expenses for Fiscal Year 2026-27 Budget.

**CITY MANAGER  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$776,286  
City Manager: 100-120-12**

| <u>Account</u> | <u>Description</u>                    | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------------------------|--------------|--|
| 6101           | Professional Services                 | \$50,000     | Legislative advocacy at the federal level  |
| 6340           | Training                              | \$2,500      | Training for City Manager  |
| 6802           | Info Systems Allocation               | \$35,420     | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |
| 6803           | Insurance Allocation                  | \$107,080    | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums       |
| 6805           | Capital Asset & Equipment Replacement | \$9,223      | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment         |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$17,171  
City Manager: 252-120-12**

| <u>Account</u> | <u>Description</u>                       | <u>Total</u> | <u>Explanation</u>                                       |
|----------------|--|--------------|--|
| 6390           | Decoration of Tweedy P & BIA             | \$10,000     | Funding for improving holiday decorations on Tweedy Mile |
| 6392           | Promotion-Retail Trade in Tweedy P & BIA | \$7,145      | Marketing services to promote business on Tweedy         |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$44,412  
City Manager: 411-120-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$7,163      | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000*

INFORMATION TECHNOLOGY  
FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$44,297**  
**City Manager: 412-120-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$7,083      | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000*

**COMMUNITY PROMOTION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget:\$427,447**  
**Community Promotion: 100-150-44**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------------------|---------------------|--|
| 6308                  | Civic Engagement                      | \$4,000             | Memorabilia giveaways items for civic events   |
| 6802                  | Info Systems Allocation               | \$10,815            | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |
| 6803                  | Insurance Allocation                  | \$64,089            | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums       |
| 6805                  | Capital Asset & Equipment Replacement | \$3,546             | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment         |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**CITY CLERK  
FISCAL YEAR 2026-27 BUDGET SNAPSHOT**

**Expenditure Explanations  
FY 2026-27 Budget: \$722,018  
City Clerk: 100-140-11**

| <u>Account</u> | <u>Description</u>                     | <u>Total</u> | <u>Explanation</u>  |
|----------------|--|--------------|---|
| 6105           | Election Services                      | \$280,000    | Election Costs  |
| 6201           | Office Supplies                        | \$2,500      | General Office Supplies   |
| 6301           | Printing                               | \$2,500      | Letterhead, Envelopes, Business Cards, Minute Paper, Minute, Ordinance, & Resolution Books, Certificates, Proclamations, Blue Folders |
| 6303           | Postage                                | \$3,200      | Mailing of Contracts, and Correspondence  |
| 6310           | Rents & Leases                         | \$3,200      | Costs for lease and maintenance of copier   |
| 6340           | Training                               | \$9,525      | City Clerk's Office Courses to receive CMC/MMC Certification  |
| 6802           | Info Systems Allocation                | \$23,222     | Allocation for Citywide Information Systems   |
| 6803           | Insurance Allocation                   | \$55,988     | Allocation for Unemployment, Worker's Comp, and Liability Claims and Insurance Premiums   |
| 6805           | Capital Asset \$ Equipment Replacement | \$5,449      | Replacement of Capital Assets, Equipment (Ex. Auto/Rolling Stock, Machinery and Equipment)  |
| 9006           | Computer Equipment & Software          | \$8,500      | Camera Equipment and Maintenance Inside Council Chambers  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# CITY MANAGER OFFICE

## EXPENDITURE SUMMARY BY PROGRAM

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CITY MANAGER        | 963,912                           | 947,615                           | 942,795                      | 972,320                              | 865,110                       |
| COMMUNITY PROMOTION | 189,033                           | 378,181                           | 478,022                      | 460,316                              | 427,447                       |
| PUBLIC ACCESS CORP  | 23,729                            | 29,852                            | 18,700                       | 15,800                               | 753                           |
| TWEEDY P & BIA      | 19,828                            | 10,639                            | 17,145                       | 12,872                               | 17,171                        |
| <b>TOTALS</b>       | <b>\$ 1,196,502</b>               | <b>\$ 1,366,287</b>               | <b>\$ 1,456,662</b>          | <b>\$ 1,461,308</b>                  | <b>\$ 1,310,481</b>           |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 955,206                           | 906,043                           | 950,121                      | 1,003,828                            | 983,502                       |
| SUPPLIES & SERVICES | 241,296                           | 460,244                           | 506,541                      | 457,480                              | 326,979                       |
| <b>TOTALS</b>       | <b>\$ 1,196,502</b>               | <b>\$ 1,366,287</b>               | <b>\$ 1,456,662</b>          | <b>\$ 1,461,308</b>                  | <b>\$ 1,310,481</b>           |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND       | 1,152,946                         | 1,325,796                         | 1,420,817                    | 1,432,636                            | 1,203,733                     |
| TWEEDY P & BIA     | 19,828                            | 10,639                            | 17,145                       | 12,872                               | 17,171                        |
| PUBLIC ACCESS FUND | 23,729                            | 29,852                            | 18,700                       | 15,800                               | 753                           |
| WATER FUND         | -                                 | -                                 | -                            | -                                    | 44,412                        |
| SEWER FUND         | -                                 | -                                 | -                            | -                                    | 44,412                        |
| <b>TOTALS</b>      | <b>\$ 1,196,502</b>               | <b>\$ 1,366,287</b>               | <b>\$ 1,456,662</b>          | <b>\$ 1,461,308</b>                  | <b>\$ 1,310,481</b>           |

# CITY CLERK

## EXPENDITURE SUMMARY BY PROGRAM

|               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CITY CLERK    | 575,698                           | 785,317                           | 654,828                      | 611,277                              | 722,018                       |
| <b>TOTALS</b> | <b>\$ 575,698</b>                 | <b>\$ 785,317</b>                 | <b>\$ 654,828</b>            | <b>\$ 611,277</b>                    | <b>\$ 722,018</b>             |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 502,436                           | 499,283                           | 511,320                      | 486,240                              | 323,959                       |
| SUPPLIES & SERVICES | 73,113                            | 286,034                           | 135,008                      | 125,037                              | 389,559                       |
| CAPITAL OUTLAY      | 149                               | -                                 | 8,500                        | -                                    | 8,500                         |
| <b>TOTALS</b>       | <b>\$ 575,698</b>                 | <b>\$ 785,317</b>                 | <b>\$ 654,828</b>            | <b>\$ 611,277</b>                    | <b>\$ 722,018</b>             |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND  | 575,698                           | 785,317                           | 654,828                      | 611,277                              | 722,018                       |
| <b>TOTALS</b> | <b>\$ 575,698</b>                 | <b>\$ 785,317</b>                 | <b>\$ 654,828</b>            | <b>\$ 611,277</b>                    | <b>\$ 722,018</b>             |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <b><u>ACCOUNT DESCRIPTION</u></b>      | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 120 CITY MANAGER</b>           |  |  |                                       |   |  |
| <b>100-120-12</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 492,001                                    | 394,976                                    | 419,920                               | 414,031                                       | 341,139                                |
| 5110 Overtime Regular                  | 7,453                                      | 1,297                                      | 6,200                                 | 1,130   | -                                      |
| 5120 Holiday Allowance                 | 3,113                                      | -  | 1,185                                 | -   | -                                      |
| 5122 Vacation Leave Payout             | 41,863                                     | 1,968                                      | -                                     | 4,930   | -                                      |
| 5123 Admin/Comp Time Payout            | -  | -  | -                                     | 4,930   | -                                      |
| 5131 Auto Allowance                    | 6,544                                      | 5,856                                      | 5,100                                 | 4,973   | 5,100                                  |
| 5132 Communications Allowance          | 2,050                                      | 2,654                                      | 2,424                                 | 2,363   | 1,224                                  |
| 5133 Bilingual Pay                     | 2,770                                      | 2,570                                      | 2,400                                 | 2,340   | -                                      |
| 5201 Retirement - FT Misc              | 46,220                                     | 45,146                                     | 45,357                                | 48,882  | 42,813                                 |
| 5205 Retirement - FT Misc - UAL        | 56,314                                     | 63,126                                     | 68,290                                | 68,290  | 71,690                                 |
| 5212 Deferred Comp Match               | 36,505                                     | 20,299                                     | 9,577                                 | 32,458  | 12,750                                 |
| 5220 Medicare                          | 8,413                                      | 5,967                                      | 6,250                                 | 6,412   | 5,038                                  |
| 5221 Group Medical Insurance           | 63,374                                     | 53,296                                     | 43,929                                | 56,173  | 68,058                                 |
| 5230 Life Insurance                    | 11,873                                     | 645  | 589                                   | 530   | 449                                    |
| 5231 Dental Insurance                  | 2,017                                      | 2,765                                      | 2,525                                 | 2,679   | 3,487                                  |
| 5232 Long Term Disability              | 2,195                                      | 1,169                                      | 1,078                                 | 978   | 891                                    |
| 5240 Workers Compensation              | 11,571                                     | 9,789                                      | 17,955                                | 17,955  | 16,127                                 |
| 5241 Unemployment Insurance            | 414  | 418  | 609                                   | 609   | 547                                    |
| * EMPLOYEE SERVICES                    | <u>802,666</u>                             | <u>611,941</u>                             | <u>633,388</u>                        | <u>669,663</u>                                | <u>569,313</u>                         |
| 6101 Professional Services             | 71,733                                     | 170,273                                    | 140,000                               | 139,742                                       | 50,000                                 |
| 6201 Office Supplies                   | 1,324                                      | 693  | 875                                   | 688   | 500                                    |
| 6208 Office Equipment                  | -  | 3,016                                      | -                                     | -   | -                                      |
| 6301 Printing                          | 309  | -  | 440                                   | -   | 250                                    |
| 6303 Postage                           | 274  | 371  | 50                                    | 6   | 50                                     |
| 6304 Memberships & Dues                | 2,060                                      | 50   | 1,400                                 | -   | 1,400                                  |
| 6305 Publications & Subscriptions      | 170  | -  | -                                     | -   | -                                      |
| 6306 Events & Meetings                 | 1,519                                      | 305  | 1,100                                 | -   | 500                                    |
| 6307 Mileage Reimbursement             | -  | 68   | 100                                   | -   | 50                                     |
| 6310 Rents & Leases                    | 6,176                                      | 3,456                                      | 7,800                                 | 2,834   | -                                      |
| 6315 Cable Services                    | 1,094                                      | 1,123                                      | 1,500                                 | 820   | -                                      |
| 6340 Training                          | 1,676                                      | 4,163                                      | 2,500                                 | 2,375   | 2,500                                  |
| 6721 Telephone                         | 2,026                                      | 1,476                                      | 500                                   | 3,048   | -                                      |
| 6802 Info Systems Allocation           | 28,093                                     | 38,094                                     | 29,932                                | 29,932  | 35,420                                 |
| 6803 Insurance Allocation              | 35,627                                     | 103,419                                    | 114,044                               | 114,044                                       | 107,080                                |
| 6805 Capital Asset & Equip Replacement | 9,167                                      | 9,167                                      | 9,167                                 | 9,167   | 9,223                                  |
| * SUPPLIES & SERVICES                  | <u>161,246</u>                             | <u>335,674</u>                             | <u>309,408</u>                        | <u>302,656</u>                                | <u>206,973</u>                         |
| <b>** CITY MANAGER</b>                 | <b><u>963,912</u></b>                      | <b><u>947,615</u></b>                      | <b><u>942,795</u></b>                 | <b><u>972,320</u></b>                         | <b><u>776,286</u></b>                  |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 140 CITY CLERK</b>             |                                   |                                   |                              |                                      |                               |
| <b>100-140-11</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 277,846                           | 287,974                           | 305,681                      | 286,532                              | 178,365                       |
| 5103 Salaries - PT - Non-CP - Misc     | 46,822                            | 21,610                            | 20,917                       | 10,391                               | 20,917                        |
| 5110 Overtime Regular                  | 124                               | -                                 | 68                           | -                                    | -                             |
| 5120 Holiday Allowance                 | 339                               | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 2,308                             | 1,526                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | 104                               | 221                               | -                            | -                                    | 191                           |
| 5131 Auto Allowance                    | 5,500                             | 6,500                             | 6,000                        | 5,850                                | 5,700                         |
| 5132 Communications Allowance          | 1,100                             | 400                               | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 4,300                             | 5,450                             | 5,400                        | 5,265                                | 2,100                         |
| 5201 Retirement - FT Misc              | 33,709                            | 33,902                            | 33,410                       | 35,176                               | 22,648                        |
| 5205 Retirement - FT Misc - UAL        | 34,691                            | 54,800                            | 49,712                       | 49,712                               | 37,483                        |
| 5211 Deferred Comp - 401(a) Plan       | -                                 | -                                 | -                            | -                                    | -                             |
| 5212 Deferred Comp Match               | 2,925                             | 3,310                             | 3,000                        | 3,438                                | 1,200                         |
| 5220 Medicare                          | 5,306                             | 4,726                             | 4,901                        | 4,569                                | 3,005                         |
| 5221 Group Medical Insurance           | 76,722                            | 66,753                            | 64,753                       | 69,126                               | 41,863                        |
| 5230 Life Insurance                    | 480                               | 534                               | 503                          | 453                                  | 224                           |
| 5231 Dental Insurance                  | 2,178                             | 2,909                             | 2,694                        | 1,506                                | 1,082                         |
| 5232 Long Term Disability              | 663                               | 800                               | 768                          | 710                                  | 463                           |
| 5240 Workers Compensation              | 7,069                             | 7,546                             | 13,070                       | 13,070                               | 8,432                         |
| 5241 Unemployment Insurance            | 253                               | 322                               | 443                          | 443                                  | 286                           |
| * EMPLOYEE SERVICES                    | <u>502,436</u>                    | <u>499,283</u>                    | <u>511,320</u>               | <u>486,240</u>                       | <u>323,959</u>                |
| 6101 Professional Services             | 4,283                             | 265                               | 1,500                        | -                                    | 1,500                         |
| 6105 Election Services                 | 878                               | 152,926                           | -                            | -                                    | 280,000                       |
| 6201 Office Supplies                   | 2,707                             | 3,276                             | 2,500                        | 2,430                                | 2,500                         |
| 6207 Computer Software                 | -                                 | -                                 | 975                          | -                                    | 975                           |
| 6301 Printing                          | 1,206                             | 2,250                             | 2,500                        | 465                                  | 2,500                         |
| 6303 Postage                           | 2,719                             | 1,861                             | 3,200                        | 1,634                                | 3,200                         |
| 6304 Memberships & Dues                | 250                               | 235                               | 1,200                        | -                                    | 500                           |
| 6305 Publications & Subscriptions      | 3,642                             | 1,042                             | 750                          | 1,785                                | 750                           |
| 6307 Mileage Reimbursement             | -                                 | -                                 | 250                          | -                                    | 250                           |
| 6310 Rents & Leases                    | 2,950                             | 4,888                             | 3,200                        | 4,758                                | 3,200                         |
| 6340 Training                          | 10,462                            | 8,043                             | 9,525                        | 5,100                                | 9,525                         |
| 6721 Telephone                         | 140                               | 1,135                             | 1,350                        | 807                                  | -                             |
| 6802 Info Systems Allocation           | 18,418                            | 24,974                            | 19,623                       | 19,623                               | 23,222                        |
| 6803 Insurance Allocation              | 20,044                            | 79,723                            | 83,019                       | 83,019                               | 55,988                        |
| 6805 Capital Asset & Equip Replacement | 5,416                             | 5,416                             | 5,416                        | 5,416                                | 5,449                         |
| * SUPPLIES & SERVICES                  | <u>73,113</u>                     | <u>286,034</u>                    | <u>135,008</u>               | <u>125,037</u>                       | <u>389,559</u>                |
| 9006 Computer Equipment & Software     | 149                               | -                                 | 8,500                        | -                                    | 8,500                         |
| * CAPITAL OUTLAY                       | <u>149</u>                        | <u>-</u>                          | <u>8,500</u>                 | <u>-</u>                             | <u>8,500</u>                  |
| <b>** CITY CLERK</b>                   | <b><u>575,698</u></b>             | <b><u>785,317</u></b>             | <b><u>654,828</u></b>        | <b><u>611,277</u></b>                | <b><u>722,018</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <b><u>ACCOUNT DESCRIPTION</u></b>      | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 150 COMMUNITY PROMOTION</b>    |  |  |                                       |   |  |
| <b>100-150-44</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 97,823                                     | 187,344                                    | 196,970                               | 195,212                                       | 204,178                                |
| 5110 Overtime Regular                  | 769  | -  | 1,135                                 | -   | -                                      |
| 5120 Holiday Allowance                 | 240  | -  | 480                                   | -   | -                                      |
| 5122 Vacation Leave Payout             | 283  | -  | -                                     | -   | -                                      |
| 5125 Comp Time Payout                  | 183  | 303  | -                                     | -   | 303                                    |
| 5132 Communications Allowance          | 165  | 15   | -                                     | -   | -                                      |
| 5133 Bilingual Pay                     | 1,189                                      | 2,926                                      | 3,000                                 | 2,925   | 3,000                                  |
| 5201 Retirement - FT Misc              | 11,502                                     | 21,368                                     | 21,477                                | 23,261  | 26,001                                 |
| 5205 Retirement - FT Misc - UAL        | 14,868                                     | 29,064                                     | 32,033                                | 51,670  | 42,908                                 |
| 5212 Deferred Comp Match               | 1,246                                      | 2,319                                      | 1,800                                 | 2,255   | 1,800                                  |
| 5220 Medicare                          | 1,508                                      | 2,740                                      | 2,907                                 | 2,851   | 3,008                                  |
| 5221 Group Medical Insurance           | 18,593                                     | 41,686                                     | 46,252                                | 45,494  | 46,514                                 |
| 5230 Life Insurance                    | 153  | 295  | 280                                   | 252   | 280                                    |
| 5231 Dental Insurance                  | 629  | 1,271                                      | 1,202                                 | 1,081   | 1,202                                  |
| 5232 Long Term Disability              | 230  | 505  | 492                                   | 458   | 518                                    |
| 5240 Workers Compensation              | 3,052                                      | 4,091                                      | 8,422                                 | 8,422   | 9,652                                  |
| 5241 Unemployment Insurance            | 110  | 175  | 285                                   | 285   | 327                                    |
| * EMPLOYEE SERVICES                    | <u>152,540</u>                             | <u>294,102</u>                             | <u>316,733</u>                        | <u>334,165</u>                                | <u>339,691</u>                         |
| 6101 Professional Services             | -  | -  | 5,000                                 | -   | -                                      |
| 6201 Office Supplies                   | 1,509                                      | 2,650                                      | 1,750                                 | 672   | 1,000                                  |
| 6301 Printing                          | 1,450                                      | 296  | 7,250                                 | 409   | 500                                    |
| 6303 Postage                           | -  | -  | 3,000                                 | -   | 400                                    |
| 6304 Memberships & Dues                | 1,450                                      | 675  | 1,175                                 | -   | 850                                    |
| 6305 Publications & Subscriptions      | 316  | 1,086                                      | 1,256                                 | 760   | 1,256                                  |
| 6306 Events & Meetings                 | 1,589                                      | 5,190                                      | 8,750                                 | 2,885   | 750                                    |
| 6307 Mileage Reimbursement             | -  | -  | 50                                    | -   | 50                                     |
| 6308 Civic Engagement                  | 4,333                                      | 10,456                                     | 61,100                                | 51,439  | 4,000                                  |
| 6340 Training                          | 2,441                                      | 4,726                                      | 5,400                                 | 2,078   | 500                                    |
| 6721 Telephone                         | 457  | 621  | 400                                   | 1,750   | -                                      |
| 6802 Info Systems Allocation           | 8,578                                      | 11,631                                     | 9,139                                 | 9,139   | 10,815                                 |
| 6803 Insurance Allocation              | 10,846                                     | 43,223                                     | 53,494                                | 53,494  | 64,089                                 |
| 6805 Capital Asset & Equip Replacement | 3,525                                      | 3,525                                      | 3,525                                 | 3,525   | 3,546                                  |
| * SUPPLIES & SERVICES                  | <u>36,493</u>                              | <u>84,079</u>                              | <u>161,289</u>                        | <u>126,152</u>                                | <u>87,756</u>                          |
| <b>** COMMUNITY PROMOTION</b>          | <b><u>189,033</u></b>                      | <b><u>378,181</u></b>                      | <b><u>478,022</u></b>                 | <b><u>460,316</u></b>                         | <b><u>427,447</u></b>                  |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>  | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 252 TWEEDY P &amp; BIA<br/>DEPT 120 CITY MANAGER<br/>252-120-12</b> |  |  |                                       |   |  |
| 6309 Fees & Charges   | -  | -  | -                                     | -   | 26                                     |
| 6390 Decoration of Tweedy P & BIA   | 9,948                                      | 9,949                                      | 10,000                                | 12,000  | 10,000                                 |
| 6392 Promotion-Retail Trade in Tweedy P & BIA                               | 9,879                                      | 690  | 7,145                                 | 872   | 7,145                                  |
| * SUPPLIES & SERVICES   | 19,828                                     | 10,639                                     | 17,145                                | 12,872  | 17,171                                 |
| <b>** TWEEDY P &amp; BIA</b>  | <b>19,828</b>                              | <b>10,639</b>                              | <b>17,145</b>                         | <b>12,872</b>                                 | <b>17,171</b>                          |

| <u>ACCOUNT DESCRIPTION</u>  | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 263 PUBLIC ACCESS CORP FUND<br/>DEPT 150 COMMUNITY PROMOTION<br/>263-150-12</b> |  |  |                                       |   |  |
| 6305 Publications & Subscriptions   | 275  | -  | -                                     | -   | -                                      |
| 6309 Fees & Charges   | -  | -  | -                                     | -   | 53                                     |
| 6311 Commission Expense   | 350  | 175  | 700                                   | 221   | 700                                    |
| 6315 Cable Services   | 23,104                                     | 29,677                                     | 18,000                                | 15,579  | -                                      |
| * SUPPLIES & SERVICES   | 23,729                                     | 29,852                                     | 18,700                                | 15,800  | 753                                    |
| <b>** PUBLIC ACCESS CORP FUND</b>   | <b>23,729</b>                              | <b>29,852</b>                              | <b>18,700</b>                         | <b>15,800</b>                                 | <b>753</b>                             |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

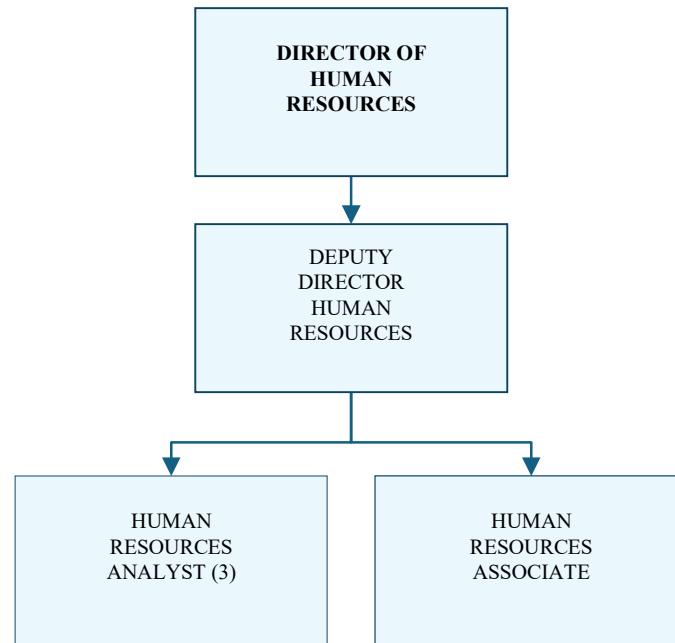
| <u>ACCOUNT DESCRIPTION</u>        | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|-----------------------------------|--|--|---------------------------------------|---|--|
| <b>FUND 411 WATER FUND</b>        |  |  |                                       |   |  |
| <b>DEPT 120 CITY MANAGER</b>      |  |  |                                       |   |  |
| <b>411-120-12</b>                 |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.          | -  | -  | -                                     | -   | 22,822                                 |
| 5131 Auto Allowance               | -  | -  | -                                     | -   | 450                                    |
| 5132 Communications Allowance     | -  | -  | -                                     | -   | 108                                    |
| 5201 Retirement - FT Misc         | -  | -  | -                                     | -   | 2,864                                  |
| 5205 Retirement - FT Misc - UAL   | -  | -  | -                                     | -   | 4,796                                  |
| 5212 Deferred Comp Match          | -  | -  | -                                     | -   | 1,125                                  |
| 5220 Medicare                     | -  | -  | -                                     | -   | 339                                    |
| 5221 Group Medical Insurance      | -  | -  | -                                     | -   | 3,337                                  |
| 5230 Life Insurance               | -  | -  | -                                     | -   | 27                                     |
| 5231 Dental Insurance             | -  | -  | -                                     | -   | 206                                    |
| 5232 Long Term Disability         | -  | -  | -                                     | -   | 59                                     |
| 5240 Workers Compensation         | -  | -  | -                                     | -   | 1,079                                  |
| 5241 Unemployment Insurance       | -  | -  | -                                     | -   | 37                                     |
| * EMPLOYEE SERVICES               | -  | -  | -                                     | -   | 37,249                                 |
| 6803 Insurance Allocation         | -  | -  | -                                     | -   | 7,163                                  |
| * SUPPLIES & SERVICES             | -  | -  | -                                     | -   | 7,163                                  |
| <b>** WATER FUND CITY MANAGER</b> | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                              | <b>-</b>                                      | <b>44,412</b>                          |

| <u>ACCOUNT DESCRIPTION</u>        | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|-----------------------------------|--|--|---------------------------------------|---|--|
| <b>FUND 412 SEWER FUND</b>        |  |  |                                       |   |  |
| <b>DEPT 120 CITY MANAGER</b>      |  |  |                                       |   |  |
| <b>412-120-12</b>                 |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.          | -  | -  | -                                     | -   | 22,822                                 |
| 5131 Auto Allowance               | -  | -  | -                                     | -   | 450                                    |
| 5132 Communications Allowance     | -  | -  | -                                     | -   | 108                                    |
| 5201 Retirement - FT Misc         | -  | -  | -                                     | -   | 2,864                                  |
| 5205 Retirement - FT Misc - UAL   | -  | -  | -                                     | -   | 4,796                                  |
| 5212 Deferred Comp Match          | -  | -  | -                                     | -   | 1,125                                  |
| 5220 Medicare                     | -  | -  | -                                     | -   | 339                                    |
| 5221 Group Medical Insurance      | -  | -  | -                                     | -   | 3,337                                  |
| 5230 Life Insurance               | -  | -  | -                                     | -   | 27                                     |
| 5231 Dental Insurance             | -  | -  | -                                     | -   | 206                                    |
| 5232 Long Term Disability         | -  | -  | -                                     | -   | 59                                     |
| 5240 Workers Compensation         | -  | -  | -                                     | -   | 1,079                                  |
| 5241 Unemployment Insurance       | -  | -  | -                                     | -   | 37                                     |
| * EMPLOYEE SERVICES               | -  | -  | -                                     | -   | 37,249                                 |
| 6803 Insurance Allocation         | -  | -  | -                                     | -   | 7,163                                  |
| * SUPPLIES & SERVICES             | -  | -  | -                                     | -   | 7,163                                  |
| <b>** SEWER FUND CITY MANAGER</b> | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                              | <b>-</b>                                      | <b>44,412</b>                          |

# HUMAN RESOURCES

---

---



# CITY OF SOUTH GATE

## HUMAN RESOURCES

### BUDGETED POSITIONS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>          |                      |                      |                      |                      |                      |
| Administrative Analyst              | 1.00                 | -                    | -                    | -                    | -                    |
| Deputy Director of Human Resources  | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Director of Human Resources         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Human Resources Analyst             | -                    | 2.00                 | 2.00                 | 2.00                 | 3.00                 |
| Human Resources Associate           | -                    | -                    | -                    | -                    | 1.00                 |
| Human Resources Technician          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| Management Analyst                  | 1.00                 | -                    | -                    | -                    | -                    |
| Office Assistant                    | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Risk Mgmt Office Specialist         | -                    | -                    | 1.00                 | 1.00                 | -                    |
| Risk Manager                        | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| <b>Total Full-Time</b>              | <b>7.00</b>          | <b>7.00</b>          | <b>7.00</b>          | <b>7.00</b>          | <b>6.00</b>          |
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 4.95                 | 4.95                 | 4.95                 | 5.05                 | 5.30                 |
| 411 - Water Operations              | -                    | -                    | -                    | 0.05                 | 0.30                 |
| 412 - Sewer                         | -                    | -                    | -                    | 0.05                 | 0.30                 |
| 511 - Risk Management               | 2.05                 | 2.05                 | 2.05                 | 1.85                 | 0.10                 |
| <b>Total Department FTE by Fund</b> | <b>7.00</b>          | <b>7.00</b>          | <b>7.00</b>          | <b>7.00</b>          | <b>6.00</b>          |



## HUMAN RESOURCES DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The Human Resources Department supports the City’s most important asset—its people—by delivering strategic and operational services in employee recruitment, benefits administration, labor relations, training, risk mitigation, and safety. Formerly comprised of two separate divisions, Human Resources and Risk Management, the Department has eliminated one division, Risk Management, in response to the need to reduce the department’s impact on the general fund budget. With this reorganization, the Department eliminated the Risk Manager position, and thus reducing the staff from 7 to 6 full-time professionals.

### PROGRAMS AND SERVICES

#### **The Human Resources Department is responsible for:**

- Administering recruitment, selection, and onboarding for full-time, part-time, and hourly employees.
- Managing the City’s classification and compensation plans and labor relations activities with five bargaining units.
- Coordinating employee training, benefits, performance evaluations, and service recognition programs.
- Conducting internal investigations and advising departments on employee grievances and disciplinary matters.
- Managing the City’s workers’ compensation, liability, unemployment, and employee safety programs.
- Administering risk transfer policies, insurance coverages, and claims handling across the organization.
- Conducting ergonomic assessments, CPR/AED certification, and employee wellness programs.
- Leading the City’s Injury & Illness Prevention Program (IIPP), Safety Committee, and return-to-work initiatives.

### GOALS AND OBJECTIVES FOR FY 2026-27

- Complete implementation of the NeoGov Performance Evaluation module to improve HR system integration.
- Deliver citywide training programs including harassment prevention, leadership development, and risk awareness.
- Conduct timely labor negotiations with POA, PMA, DMA, PMMA, and MEA.
- Continue publishing quarterly HR newsletters.
- Continue implementing a citywide subrogation and recovery program for liability claims.
- Facilitate return-to-work transitions and expand injury prevention through ergonomic assessments and employee safety campaigns.
- Update the City’s Municipal Ordinance regarding Personnel operations, consolidate and update all City policies, and create a comprehensive policy manual.



## HUMAN RESOURCES DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### **NOTABLE CHANGES**

#### **Notable Changes – Insurance Premiums**

Each year, the cost of liability insurance premiums, workers' compensation administration and insurance premiums, and medical insurance premiums continue to increase at a rapid rate. As a result of natural disasters, both nationally (e.g., hurricanes) and locally (e.g., wildfires), as well as inflation and exposure to huge verdicts due to no tort limits, insurance carriers are recovering their lost capital by passing those losses on to consumers, as well as future anticipated losses, by dramatically increasing premiums year after year. This year is no exception. The Department will continue its efforts to locate suitable alternatives to reduce the cost of insurance premiums; however, the City's position in Los Angeles County causes it to be unattractive to many risk management pools.

#### **Notable Changes – Operations**

To reduce expenditures for this fiscal year, the Human Resources Department took the following actions:

- Cancel HR Director's attendance at a League of California Cities legal update course, which assists in keeping the HR Department current in its legal obligations.
- Reorganization of the Human Resources Department resulting in the elimination of the Risk Manager position and department restructuring.
- Reduction of Employee Relations Committee (ERC) events.

#### **Capital Outlay**

- There are no proposed Capital Expenses for Fiscal Year 2026-27 Budget

**RISK MANAGEMENT  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$10,819,303  
Risk Management: 511-220-12**

| <b><u>Account</u></b> | <b><u>Description</u></b>       | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|---------------------------------|---------------------|---|
| 5203                  | PARS Supplemental Retirement    | \$14,760            | PARS Excess cost for two management retirees.   |
| 6101                  | Professional Services           | \$125,240           | Costs associated with workers compensation program, including program actuarial fee.  |
| 6203                  | Uniforms & Safety Equipment     | \$5,000             | Costs associated with safety & ergonomic assessments & equipment, AED supply replenishment, miscellaneous uniform and safety equipment.   |
| 6309                  | Fees & Charges                  | \$2,536             | Investment Fees   |
| 6340                  | Training                        | \$13,925            | Costs associated with consortiums dues, Trauma Response Team training, staff risk management training, and association conferences, and defibrillator (AED) training.   |
| 6350                  | Workers Comp Claims             | \$1,416,012         | Workers Comp Self-Insurance Retention Level is \$1,000,000 per occurrence. Costs for settlements and approved expenses related to workers compensation.   |
| 6351                  | Liability Claims                | \$1,545,360         | Liability Self-Insured Retention Level is \$500,000 per occurrence. Costs for settlements and approved expenses related to liability claims.  |
| 6352                  | Unemployment Insurance Payments | \$48,000            | Costs for unemployment claims paid on a quarterly basis.  |
| 6353                  | Insurance Premiums              | \$6,168,921         | Costs of various insurance policies such as Insurance Policy for Property & Excess Liability, including Boiler & Machinery, Crime, Anti-Theft, Skate Park; Policy for Excess Workers Compensation, Self Insured, K9 Insurance and 1959 Survivor Insurance. ICRMA Liability Assessment Plan - Supplemental Assessment Year 10 of 10, due each year thru FY26/27; Workers compensation audit. |
| 6354                  | PERS Retiree Medical            | \$1,222,824         | Costs associated with retiree stipends for current and new Miscellaneous and Sworn retirees in FY26/27; Employer share of retiree premiums of \$161/month per retiree on CalPERS Health Plan.   |
| 6355                  | PARS Retiree Medical            | \$65,616            | Costs associated with retiree stipend payments through PARS for seventeen Miscellaneous retirees. Costs associated with retiree stipend payments through PARS for three Sworn retirees.   |

**RISK MANAGEMENT  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                  |          |   |
|------|----------------------------------|----------|---|
| 6356 | CalPERS Replacement Benefit Plan | \$51,230 | Replacement Benefit Plan costs for retirees paid in April, January and February of each year.                               |
| 6801 | Administrative Allocation        | \$63,219 | Charges allocated to departments based on staff time of other departments to manage Human Resources department.             |
| 6802 | Information Systems Allocation   | \$8,817  | Charges allocated to departments based on computer equipment usage of other departments to manage Human Resources division. |
| 8008 | Administrative Fees              | \$19,104 | Monthly administrative cost of health premiums.   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

## HUMAN RESOURCE FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$1,569,416**  
**Human Resources: 100-201-12**

| <u>Account</u> | <u>Description</u>        | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------------|--------------|--|
| 5135           | Educational Reimbursement | \$30,000     | Citywide Educational Reimbursement   |
| 6101           | Professional Services     | \$56,000     | Citywide fingerprint screenings of new hires through Department of Justice; PARS Administrative Fees; Backgrounds for Police personnel; Flexible Spending Account administrative and renewal fees.   |
| 6103           | Health Services           | \$36,500     | Costs associated with new hire employment physicals & DOT DMV renewals, first aid care, psychological service for new hire Sworn backgrounds. Miscellaneous reimbursements & expenses associated with physical exam follow up, Trauma Response Team visits and evaluations, MEA prescription safety glasses program.   |
| 6201           | Office Supplies           | \$4,000      | Purchase of copier paper for the department and office supplies for day-to-day operation.  |
| 6202           | Special Dept. Supplies    | \$3,450      | ID machine maintenance and supplies, DOJ forms and other operational expenses.   |
| 6207           | Computer Software         | \$90,739     | Operational costs and annual subscription of software modules related to recruitment, onboarding, employee evaluations and training.   |
| 6302           | Advertising               | \$2,000      | Costs associated with advertising of vacant positions through field specific online posting sites.   |
| 6304           | Memberships & Dues        | \$4,090      | Costs associated with annual memberships fees for compensation survey access, testing service for recruitments and labor related associations.   |
| 6306           | Events & Meetings         | \$16,100     | Costs associated with Employee Relations Committee (ERC) Activities such as purchase of service pins and retiree plaques for the annual recognition event; Oral board luncheons during recruitment process; Purchase of supplies, decorations and refreshments for South Gate hosted trainings and meetings, water service; Costs for HR staff forums, trainings and workshops and the Employee Benevolent fund. |
| 6340           | Training                  | \$8,700      | Costs associated with HR staff-related training, conferences and educational forums.   |
| 6802           | Info Systems Allocation   | \$35,689     | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance.  |

**HUMAN RESOURCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                       |           |  |
|------|---------------------------------------|-----------|--|
| 6803 | Insurance Allocation                  | \$205,825 | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims.                     |
| 6805 | Capital Asset & Equipment Replacement | \$8,854   | Costs associated with the replacement of capital assets and equipment such as auto/rolling stock, machinery and equipment. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$70,377  
Human Resources: 411-201-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$10,490     | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$70,377  
Human Resources: 412-201-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$10,490     | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# HUMAN RESOURCES

| <b>EXPENDITURE SUMMARY BY PROGRAM</b> |  |  |                                       |   |  |
|---------------------------------------|--|--|---------------------------------------|---|--|
|                                       | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
| HR ADMINISTRATION                     | 1,216,049                                  | 1,386,022                                  | 1,470,423                             | 1,339,184                                     | 1,710,170                              |
| RISK MANAGEMENT                       | 7,931,122                                  | 12,286,186                                 | 10,543,415                            | 8,601,009                                     | 10,819,303                             |
| <b>TOTAL</b>                          | <b>\$ 9,147,171</b>                        | <b>\$ 13,672,208</b>                       | <b>\$ 12,013,838</b>                  | <b>\$ 9,940,193</b>                           | <b>\$ 12,529,473</b>                   |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---------------------|--|--|---------------------------------------|---|--|
| EMPLOYEE SERVICES   | 1,222,629                                  | 1,350,127                                  | 1,393,738                             | 1,343,459                                     | 1,276,992                              |
| SUPPLIES & SERVICES | 7,902,613                                  | 12,303,957                                 | 10,600,996                            | 8,589,308                                     | 11,233,377                             |
| DEBT SERVICE        | 21,929                                     | 18,124                                     | 19,104                                | 7,427   | 19,104                                 |
| <b>TOTAL</b>        | <b>\$ 9,147,171</b>                        | <b>\$ 13,672,208</b>                       | <b>\$ 12,013,838</b>                  | <b>\$ 9,940,193</b>                           | <b>\$ 12,529,473</b>                   |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|----------------|--|--|---------------------------------------|---|--|
| GENERAL FUND   | 1,216,049                                  | 1,386,022                                  | 1,470,423                             | 1,339,184                                     | 1,569,416                              |
| WATER FUND     | -  | -  | -                                     | -   | 70,377                                 |
| SEWER FUND     | -  | -  | -                                     | -   | 70,377                                 |
| INSURANCE FUND | 7,931,122                                  | 12,286,186                                 | 10,543,415                            | 8,601,009                                     | 10,819,303                             |
| <b>TOTAL</b>   | <b>\$ 9,147,171</b>                        | <b>\$ 13,672,208</b>                       | <b>\$ 12,013,838</b>                  | <b>\$ 9,940,193</b>                           | <b>\$ 12,529,473</b>                   |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 201 HR ADMINISTRATION</b>      |                                   |                                   |                              |                                      |                               |
| <b>100-201-12</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 583,860                           | 628,251                           | 627,102                      | 611,804                              | 655,721                       |
| 5120 Holiday Allowance                 | 2,195                             | 719                               | 2,092                        | -                                    | -                             |
| 5122 Vacation Leave Payout             | 4,690                             | 2,941                             | -                            | -                                    | 2,632                         |
| 5123 Admin/Comp Time Payout            | 5,715                             | 5,883                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | -                                 | 305                               | -                            | -                                    | 275                           |
| 5127 Bonus (Sign-on and Referral)      | 2,125                             | 88                                | -                            | -                                    | -                             |
| 5131 Auto Allowance                    | 9,405                             | 10,515                            | 9,660                        | 9,419                                | 9,180                         |
| 5132 Communications Allowance          | 3,399                             | 3,873                             | 3,564                        | 3,475                                | 3,324                         |
| 5133 Bilingual Pay                     | 4,906                             | 5,969                             | 5,925                        | 5,484                                | 5,055                         |
| 5135 Educational Reimbursement         | -                                 | 3,293                             | 30,000                       | 4,448                                | 30,000                        |
| 5201 Retirement - FT Misc              | 65,142                            | 67,387                            | 67,987                       | 65,848                               | 82,927                        |
| 5205 Retirement - FT Misc - UAL        | 67,204                            | 94,341                            | 101,984                      | 101,984                              | 137,798                       |
| 5212 Deferred Comp Match               | 10,545                            | 11,038                            | 9,510                        | 10,184                               | 7,125                         |
| 5220 Medicare                          | 9,080                             | 9,493                             | 9,401                        | 9,076                                | 9,805                         |
| 5221 Group Medical Insurance           | 88,859                            | 103,293                           | 105,018                      | 102,451                              | 112,851                       |
| 5230 Life Insurance                    | 957                               | 1,032                             | 926                          | 833                                  | 947                           |
| 5231 Dental Insurance                  | 4,157                             | 4,630                             | 3,644                        | 3,602                                | 3,863                         |
| 5232 Long Term Disability              | 1,392                             | 1,744                             | 1,589                        | 1,478                                | 1,667                         |
| 5240 Workers Compensation              | 13,820                            | 13,810                            | 26,813                       | 26,813                               | 30,998                        |
| 5241 Unemployment Insurance            | 494                               | 589                               | 909                          | 909                                  | 1,051                         |
| * EMPLOYEE SERVICES                    | <u>877,944</u>                    | <u>969,194</u>                    | <u>1,006,124</u>             | <u>957,808</u>                       | <u>1,095,219</u>              |
| 6101 Professional Services             | 144,001                           | 52,735                            | 56,000                       | 12,611                               | 56,000                        |
| 6103 Health Services                   | 36,492                            | 41,700                            | 36,500                       | 30,108                               | 36,500                        |
| 6201 Office Supplies                   | 2,880                             | 2,676                             | 4,000                        | 1,324                                | 4,000                         |
| 6202 Special Dept. Supplies            | 2,812                             | 216                               | 3,450                        | 13                                   | 3,450                         |
| 6203 Uniforms/Safety Equipment         | -                                 | 215                               | -                            | -                                    | -                             |
| 6207 Computer Software                 | 50,980                            | 62,774                            | 90,739                       | 102,239                              | 90,739                        |
| 6301 Printing                          | 55                                | 326                               | -                            | -                                    | -                             |
| 6302 Advertising                       | 910                               | 1,933                             | 2,000                        | 632                                  | 2,000                         |
| 6303 Postage                           | 513                               | 247                               | 550                          | 156                                  | 550                           |
| 6304 Memberships & Dues                | 4,089                             | 4,179                             | 4,089                        | 3,956                                | 4,090                         |
| 6305 Publications & Subscriptions      | 1,361                             | 2,239                             | 700                          | 538                                  | 700                           |
| 6306 Events & Meetings                 | 10,451                            | 46,270                            | 48,900                       | 9,119                                | 16,100                        |
| 6309 Fees & Charges                    | 877                               | 689                               | 900                          | 1,483                                | 1,000                         |
| 6310 Rents & Leases                    | 4,001                             | 4,862                             | -                            | 1,620                                | -                             |
| 6340 Training                          | -                                 | 2,314                             | 6,700                        | 8,042                                | 8,700                         |
| 6344 Citywide Training                 | 6,300                             | -                                 | -                            | -                                    | -                             |
| 6721 Telephone                         | 282                               | 366                               | 500                          | 265                                  | -                             |
| 6802 Info Systems Allocation           | 28,306                            | 38,384                            | 30,159                       | 30,159                               | 35,689                        |
| 6803 Insurance Allocation              | 34,994                            | 145,903                           | 170,312                      | 170,312                              | 205,825                       |
| 6805 Capital Asset & Equip Replacement | 8,800                             | 8,800                             | 8,800                        | 8,800                                | 8,854                         |
| * SUPPLIES & SERVICES                  | <u>338,104</u>                    | <u>416,828</u>                    | <u>464,299</u>               | <u>381,376</u>                       | <u>474,197</u>                |
| <b>** HUMAN RESOURCES</b>              | <b><u>1,216,049</u></b>           | <b><u>1,386,022</u></b>           | <b><u>1,470,423</u></b>      | <b><u>1,339,184</u></b>              | <b><u>1,569,416</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

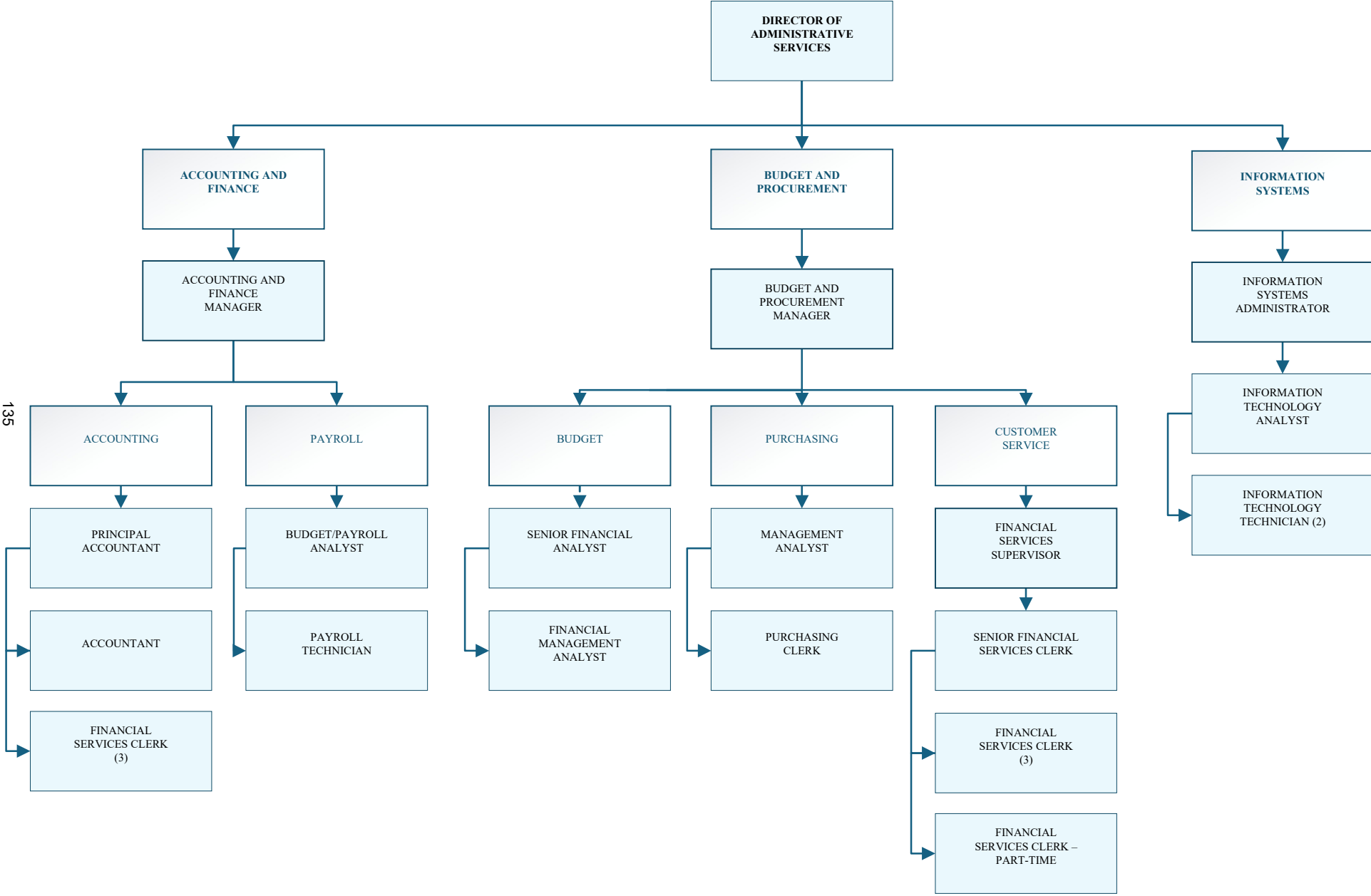
| <u>ACCOUNT DESCRIPTION</u>   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 411 WATER FUND<br/>DEPT 201 HR ADMINISTRATION<br/>411-201-12</b> |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.   | -  | -  | -                                     | -   | 37,526                                 |
| 5122 Vacation Leave Payout   | -  | -  | -                                     | -   | 155                                    |
| 5125 Comp Time Payout  | -  | -  | -                                     | -   | 15                                     |
| 5131 Auto Allowance  | -  | -  | -                                     | -   | 540                                    |
| 5132 Communications Allowance  | -  | -  | -                                     | -   | 192                                    |
| 5133 Bilingual Pay   | -  | -  | -                                     | -   | 285                                    |
| 5201 Retirement - FT Misc  | -  | -  | -                                     | -   | 4,745                                  |
| 5205 Retirement - FT Misc - UAL  | -  | -  | -                                     | -   | 7,023                                  |
| 5212 Deferred Comp Match   | -  | -  | -                                     | -   | 405                                    |
| 5220 Medicare  | -  | -  | -                                     | -   | 561                                    |
| 5221 Group Medical Insurance   | -  | -  | -                                     | -   | 6,437                                  |
| 5230 Life Insurance  | -  | -  | -                                     | -   | 54                                     |
| 5231 Dental Insurance  | -  | -  | -                                     | -   | 220                                    |
| 5232 Long Term Disability  | -  | -  | -                                     | -   | 95                                     |
| 5240 Workers Compensation  | -  | -  | -                                     | -   | 1,580                                  |
| 5241 Unemployment Insurance  | -  | -  | -                                     | -   | 54                                     |
| * EMPLOYEE SERVICES  | -  | -  | -                                     | -   | 59,887                                 |
| 6803 Insurance Allocation  | -  | -  | -                                     | -   | 10,490                                 |
| * SUPPLIES & SERVICES  | -  | -  | -                                     | -   | 10,490                                 |
| <b>** WATER FUND HR ADMIN</b>  | -  | -  | -                                     | -   | <b>70,377</b>                          |

| <u>ACCOUNT DESCRIPTION</u>   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 411 SEWER FUND<br/>DEPT 201 HR ADMINISTRATION<br/>412-201-12</b> |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.   | -  | -  | -                                     | -   | 37,526                                 |
| 5122 Vacation Leave Payout   | -  | -  | -                                     | -   | 155                                    |
| 5125 Comp Time Payout  | -  | -  | -                                     | -   | 15                                     |
| 5131 Auto Allowance  | -  | -  | -                                     | -   | 540                                    |
| 5132 Communications Allowance  | -  | -  | -                                     | -   | 192                                    |
| 5133 Bilingual Pay   | -  | -  | -                                     | -   | 285                                    |
| 5201 Retirement - FT Misc  | -  | -  | -                                     | -   | 4,745                                  |
| 5205 Retirement - FT Misc - UAL  | -  | -  | -                                     | -   | 7,023                                  |
| 5212 Deferred Comp Match   | -  | -  | -                                     | -   | 405                                    |
| 5220 Medicare  | -  | -  | -                                     | -   | 561                                    |
| 5221 Group Medical Insurance   | -  | -  | -                                     | -   | 6,437                                  |
| 5230 Life Insurance  | -  | -  | -                                     | -   | 54                                     |
| 5231 Dental Insurance  | -  | -  | -                                     | -   | 220                                    |
| 5232 Long Term Disability  | -  | -  | -                                     | -   | 95                                     |
| 5240 Workers Compensation  | -  | -  | -                                     | -   | 1,580                                  |
| 5241 Unemployment Insurance  | -  | -  | -                                     | -   | 54                                     |
| * EMPLOYEE SERVICES  | -  | -  | -                                     | -   | 59,887                                 |
| 6803 Insurance Allocation  | -  | -  | -                                     | -   | 10,490                                 |
| * SUPPLIES & SERVICES  | -  | -  | -                                     | -   | 10,490                                 |
| <b>** SEWER FUND HR ADMIN</b>  | -  | -  | -                                     | -   | <b>70,377</b>                          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 511 RISK MANAGEMENT FUND</b>          |                                   |                                   |                              |                                      |                               |
| <b>DEPT 220 RISK MANAGEMENT</b>               |                                   |                                   |                              |                                      |                               |
| <b>511-220-12</b>                             |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                      | 210,618                           | 214,216                           | 236,320                      | 240,009                              | 30,701                        |
| 5120 Holiday Allowance                        | 796                               | 92                                | 746                          | -                                    | -                             |
| 5121 Sick Leave Payout                        | 1,116                             | (499)                             | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout                    | 4,986                             | (774)                             | -                            | -                                    | 155                           |
| 5123 Admin/Comp Time Payout                   | 4,882                             | 6,110                             | -                            | -                                    | -                             |
| 5127 Bonus (Sign-on and Referral)             | 2,688                             | 263                               | -                            | -                                    | -                             |
| 5131 Auto Allowance                           | 6,255                             | 7,335                             | 6,840                        | 6,669                                | 840                           |
| 5132 Communications Allowance                 | 1,504                             | 1,763                             | 1,644                        | 1,603                                | 204                           |
| 5133 Bilingual Pay                            | 69                                | 81                                | 75                           | 73                                   | 75                            |
| 5201 Retirement - FT Misc                     | 35,448                            | 63,240                            | 25,389                       | 26,222                               | 3,862                         |
| 5205 Retirement - FT Misc - UAL               | 25,333                            | 35,401                            | 38,432                       | 38,432                               | 6,452                         |
| 5203 PARS Supplemental Retirement             | 13,400                            | 14,760                            | 14,760                       | 14,391                               | 14,760                        |
| 5212 Deferred Comp Match                      | 4,725                             | 8,002                             | 7,890                        | 8,057                                | 345                           |
| 5220 Medicare                                 | 3,333                             | 3,337                             | 3,562                        | 3,577                                | 464                           |
| 5221 Group Medical Insurance                  | 28,375                            | 38,344                            | 49,243                       | 44,040                               | 3,873                         |
| 5230 Life Insurance                           | 385                               | 401                               | 380                          | 347                                  | 38                            |
| 5231 Dental Insurance                         | 2,365                             | 2,347                             | 1,737                        | 1,667                                | 151                           |
| 5232 Long Term Disability                     | 499                               | 596                               | 596                          | 565                                  | 79                            |
| 5235 OPEB Adjustment -Other Post Emp Benefit: | (2,092)                           | (19,235)                          | -                            | -                                    | -                             |
| 5240 Workers Compensation                     | -                                 | 4,943                             | -                            | -                                    | -                             |
| 5241 Unemployment Insurance                   | -                                 | 210                               | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                           | <u>344,684</u>                    | <u>380,933</u>                    | <u>387,614</u>               | <u>385,651</u>                       | <u>61,999</u>                 |
| 6101 Professional Services                    | 122,218                           | 159,050                           | 125,240                      | 127,511                              | 125,240                       |
| 6201 Office Supplies                          | 1,199                             | 1,012                             | 1,000                        | 317                                  | 1,000                         |
| 6203 Uniforms/Safety Equipment                | 9,800                             | 1,011                             | 5,000                        | -                                    | 5,000                         |
| 6303 Postage                                  | 35                                | 75                                | 100                          | 12                                   | 100                           |
| 6304 Memberships & Dues                       | 300                               | (300)                             | 300                          | -                                    | 300                           |
| 6306 Events & Meetings                        | 202                               | 214                               | 100                          | -                                    | 100                           |
| 6309 Fees & Charges                           | -                                 | -                                 | -                            | -                                    | 2,536                         |
| 6340 Training                                 | 5,783                             | 10,854                            | 14,225                       | 5,223                                | 13,925                        |
| 6350 Workers Comp Claims                      | (358,877)                         | 1,184,957                         | 1,416,012                    | 579,386                              | 1,416,012                     |
| 6351 Liability Claims                         | 1,788,996                         | 4,249,600                         | 1,545,360                    | 699,805                              | 1,545,360                     |
| 6352 Unemp. Ins. Payments                     | 55,658                            | 43,473                            | 48,000                       | 45,865                               | 48,000                        |
| 6353 Insurance Premiums                       | 4,833,376                         | 5,035,592                         | 5,563,473                    | 5,621,137                            | 6,168,921                     |
| 6354 PERS Retiree Medical                     | 923,733                           | 1,016,033                         | 1,232,114                    | 966,455                              | 1,222,824                     |
| 6355 PARS Retiree Medical                     | 114,555                           | 64,277                            | 64,908                       | 47,697                               | 65,616                        |
| 6356 CalPERS Replacement Benefit Plan         | -                                 | 51,236                            | 52,853                       | 46,509                               | 51,230                        |
| 6801 Administrative Allocation                | 60,539                            | 60,561                            | 60,561                       | 60,561                               | 63,219                        |
| 6802 Info Systems Allocation                  | 6,994                             | 9,484                             | 7,452                        | 7,452                                | 8,817                         |
| * SUPPLIES & SERVICES                         | <u>7,564,509</u>                  | <u>11,887,129</u>                 | <u>10,136,697</u>            | <u>8,207,931</u>                     | <u>10,738,200</u>             |
| 7999 Transfers Out                            | -                                 | -                                 | -                            | -                                    | -                             |
| 8008 Administrative Fees                      | 21,929                            | 18,124                            | 19,104                       | 7,427                                | 19,104                        |
| * DEBT SERVICE                                | <u>21,929</u>                     | <u>18,124</u>                     | <u>19,104</u>                | <u>7,427</u>                         | <u>19,104</u>                 |
| <b>** RISK MANAGEMENT FUND</b>                | <b><u>7,931,122</u></b>           | <b><u>12,286,186</u></b>          | <b><u>10,543,415</u></b>     | <b><u>8,601,009</u></b>              | <b><u>10,819,303</u></b>      |

# ADMINISTRATIVE SERVICES



135

# CITY OF SOUTH GATE

## ADMINISTRATIVE SERVICES

### BUDGETED POSITIONS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>          |                      |                      |                      |                      |                      |
| Accountant                          | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Accounting & Finance Manager        | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Administrative Services Clerk       | -                    | -                    | -                    | 2.00                 | -                    |
| Budget/Payroll Analyst              | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Budget & Finance Manager            | -                    | -                    | 1.00                 | -                    | -                    |
| Budget & Procurement Manager        | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Business License Clerk              | 2.00                 | 2.00                 | 2.00                 | -                    | -                    |
| Business License Inspector          | -                    | 1.00                 | 1.00                 | -                    | -                    |
| Customer Svcs Representative        | 4.00                 | 3.00                 | 2.00                 | 2.00                 | -                    |
| Deputy Director of Finance          | 1.00                 | 1.00                 | 1.00                 | -                    | -                    |
| Director of Administrative Services | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Financial Management Analyst        | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Financial Services Clerk            | -                    | -                    | -                    | -                    | 6.00                 |
| Financial Services Supervisor       | -                    | -                    | -                    | -                    | 1.00                 |
| Information Systems Administrator   | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Information Systems Analyst         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Information Systems Technician      | 1.00                 | 1.00                 | 2.00                 | 2.00                 | 2.00                 |
| Intermediate Account Clerk          | 4.00                 | 4.00                 | 1.00                 | 1.00                 | -                    |
| Intermediate Account Clerk II       | -                    | -                    | 2.00                 | 1.00                 | -                    |
| Management Analyst                  | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Payroll Technician                  | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Principal Accountant                | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Purchasing Clerk                    | 1.00                 | 1.00                 | -                    | 1.00                 | 1.00                 |
| Purchasing Coordinator              | -                    | -                    | 1.00                 | -                    | -                    |
| Purchasing Supervisor               | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Revenue Manager                     | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Sr. Accountant                      | 2.00                 | 2.00                 | 2.00                 | -                    | -                    |
| Sr. Customer Svcs Representative    | -                    | 1.00                 | 2.00                 | 2.00                 | -                    |
| Sr. Financial Analyst               | 1.00                 | 1.00                 | 2.00                 | 1.00                 | 1.00                 |
| Sr. Financial Services Clerk        | -                    | -                    | -                    | -                    | 1.00                 |
| Sr. Secretary                       | 1.00                 | 1.00                 | -                    | -                    | -                    |
| <b>Part-Time Positions</b>          |                      |                      |                      |                      |                      |
| Business License Inspector          | 0.48                 | 0.48                 | 0.48                 | -                    | -                    |
| Computer Info. Systems Aide         | 0.48                 | 0.48                 | -                    | 1.00                 | 1.00                 |
| Customer Service Representative     | 0.46                 | 0.46                 | 0.92                 | 1.00                 | 1.00                 |
| Director of AS-Special Projects     | -                    | -                    | -                    | 1.00                 | -                    |
| <b>Total Full-Time</b>              | <b>24.00</b>         | <b>25.00</b>         | <b>25.00</b>         | <b>23.00</b>         | <b>23.00</b>         |
| <b>Total Part-Time</b>              | <b>1.42</b>          | <b>1.42</b>          | <b>1.40</b>          | <b>3.00</b>          | <b>2.00</b>          |
| <b>Total Department FTE</b>         | <b>25.42</b>         | <b>26.42</b>         | <b>26.40</b>         | <b>26.00</b>         | <b>25.00</b>         |

# CITY OF SOUTH GATE

## ADMINISTRATIVE SERVICES

### BUDGETED POSITIONS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 15.93                | 17.43                | 16.58                | 9.80                 | 7.80                 |
| 212 - Gax Tax                       | -                    | -                    | -                    | -                    | 0.25                 |
| 214 - Street Sweeping               | 0.18                 | 0.17                 | 0.17                 | 1.14                 | 1.15                 |
| 241 - Housing                       | 0.15                 | 0.15                 | 0.15                 | -                    | -                    |
| 242 - Home Program                  | 0.05                 | 0.05                 | 0.05                 | -                    | -                    |
| 243 - CDBG Admin                    | 0.30                 | 0.30                 | 0.30                 | -                    | -                    |
| 411 - Water Operations              | 4.09                 | 3.73                 | 3.94                 | 7.03                 | 7.45                 |
| 412 - Sewer                         | 0.30                 | 0.27                 | 0.37                 | 2.60                 | 3.10                 |
| 413 - Refuse                        | 0.89                 | 0.80                 | 0.80                 | 0.18                 | -                    |
| 511 - Risk Management               | 0.05                 | 0.05                 | 0.05                 | 0.05                 | 0.05                 |
| 522 - Information System            | 3.48                 | 3.48                 | 4.00                 | 5.00                 | 5.20                 |
| 611 - Successor Agency              | -                    | -                    | -                    | 0.20                 |                      |
| <b>Total Department FTE by Fund</b> | <b>25.42</b>         | <b>26.42</b>         | <b>26.40</b>         | <b>26.00</b>         | <b>25.00</b>         |



## ADMINISTRATIVE SERVICES DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The Administrative Services Department employs 23 full-time staff responsible for handling all aspects of the City's finances, including accounting, accounts payable, accounts receivable, purchasing, payroll, investments, utility billing, business licenses, and budgeting. The department is also responsible for managing information technology needs and the South Coast Air Quality Management District (SCAQMD) reporting for City facilities. The Administrative Services Department comprises the following five divisions and manages the Capital Asset Equipment Replacement Fund.

Accounting & Finance Services

Customer Service

Budget & Procurement

Information Technology

Business License

### PROGRAMS AND SERVICES

The **Accounting & Finance Services** division is responsible for:

- Providing accounting, budgeting, payroll, accounts payable/receivable, and investment services.
- Preparing the Annual Comprehensive Financial Report (ACFR) and monitoring compliance with GASB.
- Advising the City Council and City Manager on financial matters and managing grant compliance.
- Coordinating financial audits, cost allocation planning, and user fee studies.

The **Budget & Procurement** division is responsible for:

- Managing citywide procurement policies and processing purchase orders and contracts.
- Coordinating competitive bidding procedures and maintaining vendor relationships.
- Administering the Capital Asset & Equipment Replacement Fund and vehicle procurement.
- Providing purchasing-related training and ensuring compliance with insurance documentation.

The **Business License** division is responsible for:

- Managed by contract company HDL.
- Managing licensing for businesses, special events, and transient occupancy taxes.
- Enforcing municipal code compliance through inspections and cross-training.
- Enhancing customer service and online tools to support business owners and staff.

## ADMINISTRATIVE SERVICES DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

The **Customer Service** division is responsible for:

- Collecting utility payments for water and street sweeping services from 15,790 customers.
- Administering billing functions and responding to more than 9,000 monthly inquiries.
- Promoting online payments and access to financial assistance programs.
- Coordinating with Public Works on transitions to new solid waste billing systems.

The **Information Technology** division is responsible for:

- Supporting over 260 computers and managing the City’s core network and communication infrastructure.
- Maintaining key systems including ERP, VoIP, cybersecurity, and help desk operations.
- Implementing the City’s Technology Master Plan and infrastructure upgrades.
- Enhancing IT resiliency and end-user security through MDM, multi-factor authentication, and system modernization.

### GOALS AND OBJECTIVES FOR FY 2026-27

- Complete procurement and begin implementation of a new Enterprise Resource Planning (ERP) system to modernize financial and human resources operations.
- Advance customer service delivery through technology—expanding online business license applications, utility payment options, etc.
- Update and adopt comprehensive policies for purchasing, P-card usage, vehicle acquisitions, and sidewalk vendor permitting to ensure regulatory compliance and fiscal transparency.
- Complete network infrastructure upgrades, deploy multi-factor authentication and Mobile Device Management (MDM), and implement cybersecurity protocols to enhance data security and IT resilience.
- Continue efforts to identify potential cost savings and maximize revenue.

### NOTABLE CHANGES

#### Notable Changes - Personnel

- Reclass 2 Customer Service Representatives and 2 Intermediate Account Clerks
  - Financial Services Clerk
- Reclass 1 Senior Customer Service Representative
  - Water Customer Service Supervisor
- Reclass 1 Senior Customer Service Representative
  - Senior Financial Services Clerk



## ADMINISTRATIVE SERVICES DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### **Notable Changes - Operations**

- Issue RFP for a Cost-Based Fee Study
- Issue RFP for an updated ERP system
- Implement Invoice Cloud System for online water billing

### **Capital Outlay**

- There are no proposed Capital Expenses for Fiscal Year 2026-27 Budget

**NON-DEPARTMENTAL  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$3,173,976**  
**Non-Departmental: 100-900-##**

| <u>Account</u> | <u>Description</u>     | <u>Total</u> | <u>Explanation</u>  |
|----------------|------------------------|--------------|---|
| 6202           | Special Dept. Supplies | \$7,221      | Christmas Decorations for Hollydale Area  |
| 6304           | Memberships & Dues     | \$135,516    | Chapter and membership dues   |
| 7999           | Transfers Out*         | \$2,831,239  | Facilities Security System Improvements; Air Conditioner Replacement; ADA Transition Plan Implementation Phase II; Pool Pump Motor Replacement at SG Park |
| 8008           | LAC/State Admin Fees   | \$200,000    | County Admin Charges for processing and distributing property and sales tax   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**  
**FY 2026-27 Budget: \$93,087**  
**Non-Departmental: 268-900-12**

| <u>Account</u> | <u>Description</u>            | <u>Total</u> | <u>Explanation</u>                       |
|----------------|-------------------------------|--------------|--|
| 9006           | Computer Equipment & Software | \$18,162     | Citywide computer and software upgrades. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**  
**FY 2026-27 Budget: \$290,634**  
**Non-Departmental: 522-900-12**

| <u>Account</u> | <u>Description</u> | <u>Total</u> | <u>Explanation</u>          |
|----------------|--------------------|--------------|-----------------------------|
| 6315           | Cable Services     | \$79,471     | Citywide cable services     |
| 6721           | Telephone          | \$211,163    | Citywide telephone services |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*



**INFORMATION TECHNOLOGY  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$32,678,372**  
**Non-Departmental: 261-900-31**

| <b><u>Account</u></b> | <b><u>Description</u></b> | <b><u>Total</u></b> | <b><u>Explanation</u></b> |
|-----------------------|---------------------------|---------------------|---------------------------|
| 7999                  | Transfers Out             | \$32,678,372        | Transfers to other funds  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PURCHASING  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$220,214  
Purchasing: 100-303-12-**

| <b><u>Account</u></b> | <b><u>Description</u></b>                   | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---|---------------------|--|
| 6101                  | Professional Services                       | \$15,000            | Management of insurance compliance by vendors  |
| 6202                  | Special Dept.<br>Supplies                   | \$18,540            | Costs associated with citywide water service for employees   |
| 6802                  | Info Systems<br>Allocation                  | \$12,895            | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |
| 6803                  | Insurance Allocation                        | \$26,782            | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums       |
| 6804                  | Vehicle Maintenance<br>Allocation           | \$6,015             | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department                       |
| 6805                  | Capital Asset &<br>Equipment<br>Replacement | \$2,518             | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery and equipment          |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

SCAQMD  
FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$435,612**  
**SCAQMD: 223-210-12**

| <u>Account</u>  | <u>Description</u>        | <u>Total</u> | <u>Explanation</u>   |
|-----------------|---------------------------|--------------|--|
| 223-210-12-6801 | Administrative Allocation | \$7,500      | Charges allocated to departments based on overhead operational costs |
| 223-460-61-9003 | Auto/Rolling Stock        | \$75,000     | Electric Vehicle purchase  |
| 223-610-49-7999 | Transfers Out             | \$100,000    | SG Emergency Operation Center Remodeling                             |
| 223-713-31-9003 | Auto/Rolling Stock        | \$252,901    | Electric Vehicle purchase  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ACCOUNTING & FINANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,730,487  
Accounting & Finance: 100-301-12**

| <u>Account</u> | <u>Description</u>                    | <u>Total</u> | <u>Explanation</u>  |
|----------------|---------------------------------------|--------------|---|
| 6101           | Professional Services                 | \$248,802    | Audits Services; Sales/Property Tax audit services; 457 Deferred comp advisory fee; City's transparency portal; Actuarial reports; SB 90 Claims; Share of SCE audit savings; Armored truck service; CAFR statistical report; As needed Professional Financial & Accounting Services; Cost Based Fee Study |
| 6201           | Office Supplies                       | \$9,029      | General office supplies for day-to-day operation  |
| 6301           | Printing                              | \$6,000      | Cost of IRS forms (W-2s, 1099s, etc.); Envelopes; Budget printing   |
| 6303           | Postage                               | \$3,600      | Postage for city-wide mailing   |
| 6304           | Memberships & Dues                    | \$2,190      | Membership and dues   |
| 6305           | Publications & Subscriptions          | \$2,595      | CalPERS Actuarial Report; Misc. Publications; Subscriptions   |
| 6309           | Fees & Charges                        | \$18,984     | Bank fees and other charges; Document storage   |
| 6310           | Rents & Leases                        | \$2,500      | Copier lease  |
| 6340           | Training                              | \$6,500      | Local training for employee's professional development  |
| 6802           | Info Systems Allocation               | \$86,864     | Charges allocated to departments based on the number of computers, equipment, software that require IT support and maintenance  |
| 6803           | Insurance Allocation                  | \$205,909    | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums  |
| 6805           | Capital Asset & Equipment Replacement | \$19,073     | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

ACCOUNTING & FINANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$52,789**  
**Accounting & Finance: 212-301-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$8,970      | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**BUSINESS LICENSE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$77,450**  
**Business License: 100-302-12-**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>   |
|----------------|-----------------------|--------------|--|
| 6101           | Professional Services | \$62,700     | Business License Administration; Fingerprinting                        |
| 6207           | Computer Software     | \$7,500      | Software for operation   |
| 6301           | Printing              | \$3,400      | Mailing envelopes; Printing of Business License and yard sales permits |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**CAPITAL ASSET REPLACEMENT FUND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**

**FY 2026-27 Budget: \$3,697,820**

**Capital Asset Replacement Fund: 523-XXX-XX**

| <u>Account</u>  | <u>Description</u>            | <u>Total</u> | <u>Explanation</u>  |
|-----------------|-------------------------------|--------------|---|
| 523-305-12-9006 | Computer Equipment & Software | \$1,500,000  | ERP System - Selection, Training, Testing & Implementation  |
| 523-306-12-6309 | Fees & Charges                | \$2,536      | Investment Fees   |
| 523-712-29-9003 | Auto/Rolling Stock            | \$65,000     | Refurbishment of City Vehicles  |
| 523-713-29-9003 | Auto/Rolling Stock            | \$18,865     | Refurbishment of City Vehicles  |
| 523-750-12-7902 | Depreciation Expense          | \$200,000    | Depreciation costs for capitalized projects   |
| 523-900-12-7999 | Transfers Out                 | \$1,911,419  | PD Fueling Station & Air Compressor Replacement; Facilities Security System Improvements; City Hall HVAC Replacement; Building Seismic Retrofit Assessment; SG Park Boy Scout Huts Roof Restoration |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**CUSTOMER SERVICE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$233,759  
Street Sweeping Fund: 214-304-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$38,318     | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$1,686,981  
Water Fund: 411-304-12**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>   |
|----------------|-------------------------|--------------|--|
| 6201           | Office Supplies         | \$8,500      | General office supplies  |
| 6301           | Printing                | \$19,500     | Printing of water bills<br>Envelopes   |
| 6303           | Postage                 | \$141,840    | Postage for mailing water bills  |
| 6309           | Fees & Charges          | \$21,156     | FTB Offset Program   |
| 6310           | Rents & Leases          | \$2,500      | Costs for lease and maintenance of copier  |
| 6314           | Credit Card Fees        | \$250,000    | Credit card fees   |
| 6802           | Info Systems Allocation | \$23,042     | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |
| 6803           | Insurance Allocation    | \$194,304    | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums       |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**CUSTOMER SERVICE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$579,410  
Sewer Fund: 412-304-12**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------|--------------|--|
| 6803           | Insurance Allocation | \$94,970     | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims and insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$6,205  
Refuse Fund: 413-304-12**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>   |
|----------------|-------------------------|--------------|--|
| 6802           | Info Systems Allocation | \$4,522      | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**INFORMATION TECHNOLOGY  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**

**FY 2026-27 Budget: \$1,829,024**

**Information Technology: 522-305-12**

| <b><u>Account</u></b> | <b><u>Description</u></b>     | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|-------------------------------|---------------------|--|
| 6101                  | Professional Services         | \$211,739           | Emergency network & cabling support; IT Contract Services; IT Project Management |
| 6205                  | Equipment Parts & Supplies    | \$82,120            | Network, desktop, printer repairs; Printer Replacement                           |
| 6207                  | Computer Software             | \$5,000             | Systems Operating Upgrades   |
| 6306                  | Events & Meetings             | \$2,250             | Conference fees  |
| 6340                  | Training                      | \$3,000             | Online training for various software applications; Seminar, books & hardware     |
| 6730                  | Software Maintenance          | \$610,115           | Annual maintenance & license fee for various software applications               |
| 6801                  | Administrative Allocation     | \$75,959            | Charges allocated to departments based on overhead operational costs             |
| 7902                  | Depreciation Expense          | \$100,000           | The depreciation cost of computer software and equipment                         |
| 9006                  | Computer Equipment & Software | \$58,500            | Replacement Computers and battery backups  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# CAPITAL ASSET AND EQUIPMENT REPLACEMENT

## EXPENDITURE SUMMARY BY PROGRAM

|              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CAER         | 328,428                           | 715,109                           | 1,339,437                    | 1,164,088                            | 3,697,820                     |
| <b>TOTAL</b> | <b>\$ 328,428</b>                 | <b>\$ 715,109</b>                 | <b>\$ 1,339,437</b>          | <b>\$ 1,164,088</b>                  | <b>\$ 3,697,820</b>           |

## EXPENDITURE SUMMARY BY CATEGORY

|                | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CAPITAL OUTLAY | 18,191                            | 139,334                           | 591,929                      | 683,662                              | 3,497,820                     |
| OTHER          | 242,430                           | 242,430                           | 200,000                      | 200,000                              | 200,000                       |
| <b>TOTAL</b>   | <b>\$ 260,622</b>                 | <b>\$ 381,764</b>                 | <b>\$ 791,929</b>            | <b>\$ 883,662</b>                    | <b>\$ 3,697,820</b>           |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| CAER         | 328,428                           | 715,109                           | 1,339,437                    | 1,164,088                            | 3,697,820                     |
| <b>TOTAL</b> | <b>\$ 328,428</b>                 | <b>\$ 715,109</b>                 | <b>\$ 1,339,437</b>          | <b>\$ 1,164,088</b>                  | <b>\$ 3,697,820</b>           |

# NON DEPARTMENTAL

## EXPENDITURE SUMMARY BY PROGRAM

|                          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| NON DEPARTMENTAL         | 17,647,672                        | 26,971,267                        | 549,267                      | 468,563                              | 36,142,982                    |
| AMERICAN RESCUE PLAN ACT | 6,435,994                         | 10,945,778                        | 434,937                      | 332,786                              | 93,087                        |
| <b>TOTALS</b>            | <b>\$ 24,083,666</b>              | <b>\$ 37,917,045</b>              | <b>\$ 984,204</b>            | <b>\$ 801,349</b>                    | <b>\$ 36,236,069</b>          |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 4,393,962                         | 8,886,241                         | 106,987                      | 106,987                              | -                             |
| SUPPLIES & SERVICES | 5,579,532                         | 844,017                           | 457,007                      | 368,256                              | 433,371                       |
| CAPITAL OUTLAY      | 87,712                            | 349,326                           | 220,210                      | 131,106                              | 93,087                        |
| OTHER               | 13,824,754                        | 27,642,354                        | -                            | -                                    | 35,509,611                    |
| DEBT SERVICE        | 197,706                           | 195,107                           | 200,000                      | 195,000                              | 200,000                       |
| <b>TOTALS</b>       | <b>\$ 24,083,666</b>              | <b>\$ 37,917,045</b>              | <b>\$ 984,204</b>            | <b>\$ 801,349</b>                    | <b>\$ 36,236,069</b>          |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND             | 5,629,277                         | 5,748,120                         | 549,267                      | 462,322                              | 3,173,976                     |
| FEDERAL & STATE GRANTS   | 11,917,075                        | 21,087,493                        | -                            | -                                    | 32,678,372                    |
| AMERICAN RESCUE PLAN ACT | 6,435,994                         | 10,945,778                        | 434,937                      | 332,786                              | 93,087                        |
| INFORMATION SYSTEMS      | -                                 | -                                 | -                            | -                                    | 290,634                       |
| SPECIAL DEPOSITS         | 101,320                           | 135,654                           | -                            | 6,240                                | -                             |
| <b>TOTALS</b>            | <b>\$ 24,083,666</b>              | <b>\$ 37,917,045</b>              | <b>\$ 984,204</b>            | <b>\$ 801,349</b>                    | <b>\$ 36,236,069</b>          |

# ADMINISTRATIVE SERVICES

## EXPENDITURE SUMMARY BY PROGRAM

|                      | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| ACCOUNTING & FINANCE | 1,940,361                         | 2,067,089                         | 2,014,059                    | 1,963,934                            | 1,783,276                     |
| BUSINESS LICENSE     | 306,202                           | 364,736                           | 77,950                       | 45,165                               | 77,450                        |
| PURCHASING           | 323,230                           | 150,298                           | 245,733                      | 223,501                              | 220,214                       |
| CUSTOMER SERVICE     | 1,214,641                         | 1,726,809                         | 2,291,433                    | 1,933,818                            | 2,506,355                     |
| INFORMATION SYSTEMS  | 793,375                           | 1,480,774                         | 1,774,835                    | 1,465,053                            | 1,829,024                     |
| <b>TOTAL</b>         | <b>\$ 4,577,808</b>               | <b>\$ 5,789,706</b>               | <b>\$ 6,404,010</b>          | <b>\$ 5,631,473</b>                  | <b>\$ 6,416,319</b>           |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 2,748,322                         | 3,416,493                         | 3,575,496                    | 3,175,728                            | 3,672,603                     |
| SUPPLIES & SERVICES | 2,003,683                         | 2,500,363                         | 2,491,014                    | 2,378,710                            | 2,585,216                     |
| CAPITAL OUTLAY      | 58,043                            | 33,187                            | 197,500                      | 2,508                                | 58,500                        |
| DEBT SERVICE        | (272,528)                         | (196,149)                         | -                            | -                                    | -                             |
| OTHER               | 40,288                            | 35,812                            | 140,000                      | 74,526                               | 100,000                       |
| <b>TOTAL</b>        | <b>\$ 4,577,808</b>               | <b>\$ 5,789,706</b>               | <b>\$ 6,404,010</b>          | <b>\$ 5,631,473</b>                  | <b>\$ 6,416,319</b>           |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND        | 2,569,793                         | 2,582,123                         | 2,337,741                    | 2,232,601                            | 2,028,151                     |
| GAS TAX FUND        | -                                 | -                                 | -                            | -                                    | 52,789                        |
| STREET SWEEPING     | 22,368                            | 107,743                           | 213,445                      | 167,924                              | 233,759                       |
| WATER FUND          | 1,002,760                         | 1,297,666                         | 1,545,063                    | 1,294,795                            | 1,686,981                     |
| SEWER FUND          | 39,642                            | 282,902                           | 522,596                      | 460,388                              | 579,410                       |
| REFUSE FUND         | 149,871                           | 38,498                            | 10,330                       | 10,710                               | 6,205                         |
| INFORMATION SYSTEMS | 793,375                           | 1,480,774                         | 1,774,835                    | 1,465,053                            | 1,829,024                     |
| <b>TOTAL</b>        | <b>\$ 4,577,808</b>               | <b>\$ 5,789,706</b>               | <b>\$ 6,404,010</b>          | <b>\$ 5,631,473</b>                  | <b>\$ 6,416,319</b>           |

# SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT

## EXPENDITURE SUMMARY BY PROGRAM

|              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| AIR QUALITY  | 105,503                           | 171,504                           | 112,752                      | 96,148                               | 435,612                       |
| <b>TOTAL</b> | <b>\$ 105,503</b>                 | <b>\$ 171,504</b>                 | <b>\$ 112,752</b>            | <b>\$ 96,148</b>                     | <b>\$ 435,612</b>             |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| SUPPLIES & SERVICES | 71,886                            | 35,000                            | -                            | -                                    | 107,711                       |
| CAPITAL OUTLAY      | 33,617                            | 136,504                           | 112,752                      | 96,148                               | 327,901                       |
| <b>TOTAL</b>        | <b>\$ 105,503</b>                 | <b>\$ 171,504</b>                 | <b>\$ 112,752</b>            | <b>\$ 96,148</b>                     | <b>\$ 435,612</b>             |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| SCAQMD FUND  | 105,503                           | 171,504                           | 112,752                      | 96,148                               | 435,612                       |
| <b>TOTAL</b> | <b>\$ 105,503</b>                 | <b>\$ 171,504</b>                 | <b>\$ 112,752</b>            | <b>\$ 96,148</b>                     | <b>\$ 435,612</b>             |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 301 ADMIN/ACCOUNTING</b>       |                                   |                                   |                              |                                      |                               |
| <b>100-301-12</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 861,806                           | 792,556                           | 746,921                      | 649,687                              | 655,991                       |
| 5103 Salaries - PT - Non-CP - Misc     | -                                 | 77,063                            | 8,662                        | 51,448                               | -                             |
| 5110 Overtime Regular                  | 1,438                             | 2,197                             | 2,128                        | 813                                  | 1,200                         |
| 5120 Holiday Allowance                 | 2,719                             | 1,052                             | 685                          | -                                    | -                             |
| 5121 Sick Leave Payout                 | 7,909                             | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 16,742                            | 25,056                            | -                            | -                                    | 2,020                         |
| 5123 Admin/Comp Time Payout            | 2,443                             | 8,854                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | 212                               | 53                                | -                            | -                                    | -                             |
| 5127 Bonus (Sign-on and Referral)      | 3,688                             | -                                 | -                            | -                                    | -                             |
| 5131 Auto Allowance                    | 4,940                             | 5,125                             | 2,940                        | 5,051                                | 4,500                         |
| 5132 Communications Allowance          | 4,997                             | 3,948                             | 3,046                        | 3,034                                | 2,604                         |
| 5133 Bilingual Pay                     | 2,875                             | 3,125                             | 3,765                        | 3,671                                | 3,450                         |
| 5201 Retirement - FT Misc              | 101,304                           | 86,419                            | 75,502                       | 106,941                              | 82,760                        |
| 5205 Retirement - FT Misc - UAL        | 124,001                           | 140,309                           | 170,232                      | 170,232                              | 137,855                       |
| 5212 Deferred Comp Match               | 13,205                            | 14,486                            | 7,503                        | 11,453                               | 9,216                         |
| 5220 Medicare                          | 13,557                            | 13,208                            | 11,107                       | 10,358                               | 9,694                         |
| 5221 Group Medical Insurance           | 174,569                           | 175,911                           | 197,380                      | 171,611                              | 168,814                       |
| 5230 Life Insurance                    | 1,499                             | 1,186                             | 1,068                        | 1,037                                | 1,015                         |
| 5231 Dental Insurance                  | 7,493                             | 6,592                             | 4,511                        | 4,727                                | 4,268                         |
| 5232 Long Term Disability              | 2,065                             | 2,072                             | 1,567                        | 1,504                                | 1,682                         |
| 5240 Workers Compensation              | 25,543                            | 26,437                            | 44,757                       | 44,757                               | 31,011                        |
| 5241 Unemployment Insurance            | 912                               | 1,128                             | 1,517                        | 1,517                                | 1,051                         |
| * EMPLOYEE SERVICES                    | <u>1,373,916</u>                  | <u>1,386,777</u>                  | <u>1,283,292</u>             | <u>1,237,841</u>                     | <u>1,117,131</u>              |
| 6101 Professional Services             | 365,521                           | 252,347                           | 298,382                      | 295,700                              | 248,802                       |
| 6201 Office Supplies                   | 9,029                             | 9,647                             | 9,029                        | 8,171                                | 9,029                         |
| 6202 Special Dept. Supplies            | 567                               | 429                               | 600                          | -                                    | 600                           |
| 6301 Printing                          | 4,793                             | 6,694                             | 6,000                        | 5,975                                | 6,000                         |
| 6302 Advertising                       | -                                 | -                                 | -                            | 3,297                                | -                             |
| 6303 Postage                           | 3,682                             | 3,880                             | 3,600                        | 3,944                                | 3,600                         |
| 6304 Memberships & Dues                | 1,479                             | 1,115                             | 2,190                        | 928                                  | 2,190                         |
| 6305 Publications & Subscriptions      | 2,595                             | 844                               | 2,595                        | -                                    | 2,595                         |
| 6306 Events & Meetings                 | 1,037                             | 359                               | 800                          | 129                                  | 800                           |
| 6307 Mileage Reimbursement             | 173                               | -                                 | -                            | -                                    | -                             |
| 6309 Fees & Charges                    | 6,692                             | 6,836                             | 6,692                        | 6,196                                | 18,894                        |
| 6310 Rents & Leases                    | 3,181                             | 2,750                             | 2,500                        | 3,788                                | 2,500                         |
| 6315 Cable Services                    | 816                               | 2,004                             | 1,500                        | 1,458                                | -                             |
| 6340 Training                          | 4,056                             | 1,135                             | 6,500                        | 5,901                                | 6,500                         |
| 6721 Telephone                         | 457                               | 592                               | 525                          | 752                                  | -                             |
| 6802 Info Systems Allocation           | 68,895                            | 93,423                            | 83,495                       | 83,495                               | 86,864                        |
| 6803 Insurance Allocation              | 74,518                            | 279,300                           | 284,287                      | 284,287                              | 205,909                       |
| 6805 Capital Asset & Equip Replacement | 18,957                            | 18,957                            | 22,072                       | 22,072                               | 19,073                        |
| * SUPPLIES & SERVICES                  | <u>566,446</u>                    | <u>680,312</u>                    | <u>730,767</u>               | <u>726,093</u>                       | <u>613,356</u>                |
| <b>** ACCOUNTING</b>                   | <b><u>1,940,361</u></b>           | <b><u>2,067,089</u></b>           | <b><u>2,014,059</u></b>      | <b><u>1,963,934</u></b>              | <b><u>1,730,487</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 302 BUSINESS LICENSE</b>       |  |  |                                       |   |  |
| <b>100-302-12</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 134,184                                    | 140,613                                    | -                                     | -   | -                                      |
| 5103 Salaries - PT - Non-CP - Misc     | 35,379                                     | 32,704                                     | -                                     | -   | -                                      |
| 5120 Holiday Allowance                 | 297  | -  | -                                     | -   | -                                      |
| 5122 Vacation Leave Payout             | -  | 8  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                     | 2,750                                      | 3,250                                      | -                                     | -   | -                                      |
| 5201 Retirement - FT Misc              | 15,919                                     | 16,044                                     | -                                     | -   | -                                      |
| 5205 Retirement - FT Misc - UAL        | 14,337                                     | 30,968                                     | -                                     | -   | -                                      |
| 5212 Deferred Comp Match               | 2,280                                      | 2,344                                      | -                                     | -   | -                                      |
| 5220 Medicare                          | 2,604                                      | 2,538                                      | -                                     | -   | -                                      |
| 5221 Group Medical Insurance           | 45,223                                     | 52,015                                     | -                                     | 4,447   | -                                      |
| 5230 Life Insurance                    | 303  | 326  | -                                     | -   | -                                      |
| 5231 Dental Insurance                  | 1,369                                      | 1,303                                      | -                                     | -   | -                                      |
| 5232 Long Term Disability              | 312  | 388  | -                                     | -   | -                                      |
| 5240 Workers Compensation              | 3,780                                      | 4,352                                      | -                                     | 4,543   | -                                      |
| 5241 Unemployment Insurance            | 136  | 186  | -                                     | 154   | -                                      |
| * EMPLOYEE SERVICES                    | <u>258,873</u>                             | <u>287,039</u>                             | -                                     | 9,144   | -                                      |
| 6101 Professional Services             | 96   | 93   | 62,700                                | 27,470  | 62,700                                 |
| 6201 Office Supplies                   | 3,252                                      | 956  | 1,250                                 | 522   | 1,250                                  |
| 6203 Uniforms/Safety Equipment         | 655  | 208  | -                                     | -   | -                                      |
| 6207 Computer Software                 | 7,470                                      | 6,500                                      | 7,500                                 | 5,085   | 7,500                                  |
| 6301 Printing                          | 3,394                                      | 1,672                                      | 3,400                                 | 589   | 3,400                                  |
| 6303 Postage                           | 5,911                                      | 4,182                                      | 500                                   | 372   | 500                                    |
| 6304 Memberships & Dues                | 150  | -  | 150                                   | -   | 150                                    |
| 6305 Publications & Subscriptions      | -  | -  | 500                                   | 354   | 500                                    |
| 6309 Fees & Charges                    | 28   | 34   | 50                                    | 162   | 50                                     |
| 6310 Rents & Leases                    | 1,281                                      | 1,036                                      | 900                                   | 815   | 900                                    |
| 6340 Training                          | 106  | -  | -                                     | -   | -                                      |
| 6702 Facility Maintenance              | 180  | 498  | 500                                   | 364   | 500                                    |
| 6721 Telephone                         | 270  | 586  | 500                                   | 289   | -                                      |
| 6802 Info Systems Allocation           | 9,471                                      | 12,843                                     | -                                     | -   | -                                      |
| 6803 Insurance Allocation              | 11,951                                     | 45,974                                     | -                                     | -   | -                                      |
| 6805 Capital Asset & Equip Replacement | 3,115                                      | 3,115                                      | -                                     | -   | -                                      |
| * SUPPLIES & SERVICES                  | <u>47,329</u>                              | <u>77,697</u>                              | 77,950                                | 36,021  | 77,450                                 |
| <b>** BUSINESS LICENSE</b>             | <u><b>306,202</b></u>                      | <u><b>364,736</b></u>                      | <u><b>77,950</b></u>                  | <u><b>45,165</b></u>                          | <u><b>77,450</b></u>                   |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 303 PURCHASING</b>             |                                   |                                   |                              |                                      |                               |
| <b>100-303-12</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 157,197                           | 15,243                            | 106,684                      | 90,556                               | 85,323                        |
| 5110 Overtime Regular                  | 952                               | 1,532                             | 1,091                        | -                                    | 1,238                         |
| 5120 Holiday Allowance                 | 466                               | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 7,405                             | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | -                                 | -                                 | -                            | -                                    | 28                            |
| 5131 Auto Allowance                    | -                                 | -                                 | -                            | 702                                  | 240                           |
| 5132 Communications Allowance          | -                                 | -                                 | 180                          | 211                                  | 72                            |
| 5133 Bilingual Pay                     | -                                 | 200                               | 750                          | 731                                  | 675                           |
| 5201 Retirement - FT Misc              | 18,285                            | 1,771                             | 11,538                       | 10,533                               | 10,793                        |
| 5205 Retirement - FT Misc - UAL        | 18,854                            | -                                 | 17,963                       | 17,963                               | 17,930                        |
| 5212 Deferred Comp Match               | 2,135                             | 300                               | 1,170                        | 1,248                                | 981                           |
| 5220 Medicare                          | 2,512                             | 244                               | 1,560                        | 1,327                                | 1,252                         |
| 5221 Group Medical Insurance           | 17,726                            | 2,596                             | 13,297                       | 11,245                               | 10,466                        |
| 5230 Life Insurance                    | 268                               | 23                                | 182                          | 157                                  | 140                           |
| 5231 Dental Insurance                  | 753                               | 22                                | 471                          | 399                                  | 374                           |
| 5232 Long Term Disability              | 383                               | 50                                | 206                          | 184                                  | 196                           |
| 5240 Workers Compensation              | 3,895                             | 3,831                             | 4,723                        | 4,723                                | 4,034                         |
| 5241 Unemployment Insurance            | 140                               | 164                               | 160                          | 160                                  | 137                           |
| * EMPLOYEE SERVICES                    | <u>230,970</u>                    | <u>25,976</u>                     | <u>159,977</u>               | <u>140,139</u>                       | <u>133,879</u>                |
| 6101 Professional Services             | 41,796                            | 39,435                            | 13,000                       | 13,730                               | 15,000                        |
| 6201 Office Supplies                   | 377                               | 791                               | 375                          | 327                                  | 375                           |
| 6202 Special Dept. Supplies            | 15,681                            | 17,278                            | 16,738                       | 15,828                               | 18,540                        |
| 6203 Uniforms/Safety Equipment         | 1,493                             | 646                               | 650                          | 873                                  | 650                           |
| 6207 Computer Software                 | 605                               | 630                               | 630                          | 827                                  | 630                           |
| 6301 Printing                          | -                                 | -                                 | 100                          | -                                    | 100                           |
| 6303 Postage                           | 266                               | 9                                 | 100                          | -                                    | 100                           |
| 6304 Memberships & Dues                | 261                               | 121                               | 450                          | 613                                  | 630                           |
| 6306 Events & Meetings                 | 885                               | 156                               | 700                          | -                                    | 500                           |
| 6310 Rents & Leases                    | 654                               | 660                               | 600                          | 535                                  | 600                           |
| 6340 Training                          | 95                                | -                                 | 1,000                        | 341                                  | 1,000                         |
| 6721 Telephone                         | 1,839                             | 1,730                             | 2,000                        | 876                                  | -                             |
| 6802 Info Systems Allocation           | 10,227                            | 13,869                            | 10,896                       | 10,896                               | 12,895                        |
| 6803 Insurance Allocation              | 9,565                             | 40,479                            | 29,999                       | 29,999                               | 26,782                        |
| 6804 Vehicle Maintenance Allocation    | 6,014                             | 6,015                             | 6,015                        | 6,015                                | 6,015                         |
| 6805 Capital Asset & Equip Replacement | 2,503                             | 2,503                             | 2,503                        | 2,503                                | 2,518                         |
| * SUPPLIES & SERVICES                  | <u>92,260</u>                     | <u>124,322</u>                    | <u>85,756</u>                | <u>83,363</u>                        | <u>86,335</u>                 |
| <b>** PURCHASING</b>                   | <u><b>323,230</b></u>             | <u><b>150,298</b></u>             | <u><b>245,733</b></u>        | <u><b>223,501</b></u>                | <u><b>220,214</b></u>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>              | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 212 GAS TAX FUND</b>            |  |  |                                       |   |  |
| <b>DEPT 301 ADMIN/ACCOUNTING</b>        |  |  |                                       |   |  |
| <b>212-301-12</b>                       |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                | -  | -  | -                                     | -   | 28,577                                 |
| 5122 Vacation Leave Payout              | -  | -  | -                                     | -   | 90                                     |
| 5131 Auto Allowance                     | -  | -  | -                                     | -   | 240                                    |
| 5132 Communications Allowance           | -  | -  | -                                     | -   | 192                                    |
| 5201 Retirement - FT Misc               | -  | -  | -                                     | -   | 3,586                                  |
| 5205 Retirement - FT Misc - UAL         | -  | -  | -                                     | -   | 6,005                                  |
| 5212 Deferred Comp Match                | -  | -  | -                                     | -   | 230                                    |
| 5220 Medicare                           | -  | -  | -                                     | -   | 422                                    |
| 5221 Group Medical Insurance            | -  | -  | -                                     | -   | 2,907                                  |
| 5230 Life Insurance                     | -  | -  | -                                     | -   | 35                                     |
| 5231 Dental Insurance                   | -  | -  | -                                     | -   | 83                                     |
| 5232 Long Term Disability               | -  | -  | -                                     | -   | 55                                     |
| 5240 Workers Compensation               | -  | -  | -                                     | -   | 1,351                                  |
| 5241 Unemployment Insurance             | -  | -  | -                                     | -   | 46                                     |
| * EMPLOYEE SERVICES                     | -  | -  | -                                     | -   | 43,819                                 |
| 6803 Insurance Allocation               | -  | -  | -                                     | -   | 8,970                                  |
| * SUPPLIES & SERVICES                   | -  | -  | -                                     | -   | 8,970                                  |
| <b>** GAS TAX FD - ADMIN/ACCOUNTING</b> | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                              | <b>-</b>                                      | <b>52,789</b>                          |

| <u>ACCOUNT DESCRIPTION</u>              | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 214 STREET SWEEPING FUND</b>    |  |  |                                       |   |  |
| <b>DEPT 304 CUSTOMER SERVICE</b>        |  |  |                                       |   |  |
| <b>214-304-12</b>                       |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                | 11,407                                     | 65,945                                     | 116,482                               | 82,178  | 122,072                                |
| 5103 Salaries - PT - Non-CP - Misc      | 1,215                                      | 1,635                                      | 925                                   | 984   | 1,406                                  |
| 5104 Salaries - CPPT Misc               | 42   | -  | -                                     | -   | -                                      |
| 5110 Overtime Regular                   | 6  | 42   | -                                     | 48  | -                                      |
| 5120 Holiday Allowance                  | 12   | 152  | 117                                   | 18  | -                                      |
| 5121 Sick Leave Payout                  | -  | -  | -                                     | 28  | -                                      |
| 5122 Vacation Leave Payout              | 145  | 1,606                                      | -                                     | 219   | 90                                     |
| 5125 Comp Time Payout                   | -  | -  | -                                     | -   | 6                                      |
| 5131 Auto Allowance                     | -  | 485  | 300                                   | 891   | 1,320                                  |
| 5132 Communications Allowance           | 18   | 320  | 372                                   | 342   | 456                                    |
| 5133 Bilingual Pay                      | 154  | 254  | 435                                   | 405   | 435                                    |
| 5201 Retirement - FT Misc               | 1,342                                      | 7,229                                      | 12,045                                | 9,527   | 15,375                                 |
| 5204 Retirement - CPPT Misc             | 5  | -  | -                                     | -   | -                                      |
| 5205 Retirement - FT Misc - UAL         | 1,255                                      | 13,469                                     | 19,115                                | 19,115  | 25,653                                 |
| 5212 Deferred Comp Match                | 111  | 1,090                                      | 773                                   | 1,341   | 1,448                                  |
| 5220 Medicare                           | 193  | 1,033                                      | 1,720                                 | 1,215   | 1,824                                  |
| 5221 Group Medical Insurance            | 2,529                                      | 8,304                                      | 22,057                                | 12,713  | 17,159                                 |
| 5230 Life Insurance                     | 22   | 106  | 161                                   | 125   | 164                                    |
| 5231 Dental Insurance                   | 102  | 368  | 577                                   | 409   | 557                                    |
| 5232 Long Term Disability               | 25   | 143  | 185                                   | 186   | 309                                    |
| 5240 Workers Compensation               | 240  | 289  | 5,026                                 | 5,026   | 5,771                                  |
| 5241 Unemployment Insurance             | 9  | 12   | 170                                   | 170   | 196                                    |
| * EMPLOYEE SERVICES                     | 18,843                                     | 103,421                                    | 180,458                               | 134,938                                       | 194,241                                |
| 6802 Info Systems Allocation            | 699  | 948  | 744                                   | 744   | 880                                    |
| 6803 Insurance Allocation               | 2,506                                      | 3,054                                      | 31,922                                | 31,922  | 38,318                                 |
| 6805 Capital Asset & Equip Replacement  | 320  | 320  | 320                                   | 320   | 320                                    |
| * SUPPLIES & SERVICES                   | 3,525                                      | 4,322                                      | 32,986                                | 32,986  | 39,518                                 |
| <b>** STREET SWEEPING FD - CUST SVC</b> | <b>22,368</b>                              | <b>107,743</b>                             | <b>213,445</b>                        | <b>167,924</b>                                | <b>233,759</b>                         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 411 WATER FUND</b>          |                                   |                                   |                              |                                      |                               |
| <b>DEPT 304 CUSTOMER SERVICE</b>    |                                   |                                   |                              |                                      |                               |
| <b>411-304-12</b>                   |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.            | 239,125                           | 364,056                           | 571,218                      | 468,088                              | 614,908                       |
| 5103 Salaries - PT - Non-CP - Misc  | 24,178                            | 31,806                            | 19,161                       | 20,374                               | 21,091                        |
| 5104 Salaries - CPPT Misc           | 873                               | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular               | 291                               | 130                               | 129                          | 299                                  | 211                           |
| 5120 Holiday Allowance              | 211                               | 239                               | 630                          | 264                                  | -                             |
| 5121 Sick Leave Payout              | -                                 | -                                 | -                            | 423                                  | -                             |
| 5122 Vacation Leave Payout          | 2,613                             | 3,078                             | -                            | 3,722                                | 634                           |
| 5123 Admin/Comp Time Payout         | 211                               | 1,589                             | -                            | 435                                  | -                             |
| 5125 Comp Time Payout               | -                                 | 31                                | -                            | -                                    | 15                            |
| 5127 Bonus (Sign-on and Referral)   | 125                               | 263                               | -                            | -                                    | -                             |
| 5131 Auto Allowance                 | -                                 | 1,779                             | 1,350                        | 4,202                                | 4,500                         |
| 5132 Communications Allowance       | 324                               | 878                               | 1,584                        | 1,434                                | 1,656                         |
| 5133 Bilingual Pay                  | 3,740                             | 4,540                             | 5,310                        | 4,885                                | 5,385                         |
| 5201 Retirement - FT Misc           | 28,232                            | 40,534                            | 58,334                       | 54,360                               | 77,847                        |
| 5204 Retirement - CPPT Misc         | 110                               | -                                 | -                            | -                                    | -                             |
| 5205 Retirement - FT Misc - UAL     | 29,631                            | 68,132                            | 77,130                       | 77,130                               | 130,085                       |
| 5212 Deferred Comp Match            | 2,867                             | 6,713                             | 6,274                        | 9,828                                | 7,562                         |
| 5220 Medicare                       | 4,078                             | 5,847                             | 8,689                        | 7,233                                | 9,399                         |
| 5221 Group Medical Insurance        | 55,104                            | 68,670                            | 131,796                      | 98,848                               | 115,002                       |
| 5230 Life Insurance                 | 524                               | 691                               | 990                          | 828                                  | 1,022                         |
| 5231 Dental Insurance               | 2,070                             | 2,954                             | 3,760                        | 3,144                                | 3,393                         |
| 5232 Long Term Disability           | 594                               | 911                               | 1,165                        | 969                                  | 1,624                         |
| 5240 Workers Compensation           | 5,602                             | 6,018                             | 20,279                       | 20,279                               | 29,263                        |
| 5241 Unemployment Insurance         | 200                               | 257                               | 687                          | 687                                  | 992                           |
| * EMPLOYEE SERVICES                 | <u>400,703</u>                    | <u>609,116</u>                    | <u>908,486</u>               | <u>777,430</u>                       | <u>1,024,589</u>              |
| 6101 Professional Services          | 9,399                             | -                                 | -                            | 395                                  | -                             |
| 6201 Office Supplies                | 9,855                             | 7,307                             | 8,500                        | 2,965                                | 8,500                         |
| 6301 Printing                       | 19,426                            | 38,190                            | 19,500                       | 3,685                                | 19,500                        |
| 6303 Postage                        | 158,215                           | 72,881                            | 106,000                      | 171,460                              | 141,840                       |
| 6306 Events & Meetings              | -                                 | -                                 | -                            | -                                    | -                             |
| 6309 Fees & Charges                 | 439                               | 379                               | 500                          | 1,079                                | 21,156                        |
| 6310 Rents & Leases                 | 3,250                             | 2,481                             | 2,500                        | 3,837                                | 2,500                         |
| 6314 Credit Card Fees               | 324,430                           | 478,576                           | 350,000                      | 180,423                              | 250,000                       |
| 6340 Training                       | -                                 | -                                 | 500                          | 4,547                                | 1,550                         |
| 6701 Equipment Maintenance          | -                                 | -                                 | 500                          | 424                                  | -                             |
| 6721 Telephone                      | 290                               | 377                               | 300                          | 273                                  | -                             |
| 6802 Info Systems Allocation        | 18,274                            | 24,780                            | 19,471                       | 19,471                               | 23,042                        |
| 6803 Insurance Allocation           | 58,478                            | 63,579                            | 128,806                      | 128,806                              | 194,304                       |
| * SUPPLIES & SERVICES               | <u>602,056</u>                    | <u>688,550</u>                    | <u>636,577</u>               | <u>517,365</u>                       | <u>662,392</u>                |
| <b>** WATER FUND - CUSTOMER SVC</b> | <b><u>1,002,760</u></b>           | <b><u>1,297,666</u></b>           | <b><u>1,545,063</u></b>      | <b><u>1,294,795</u></b>              | <b><u>1,686,981</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 412 SEWER FUND</b>          |                                   |                                   |                              |                                      |                               |
| <b>DEPT 304 CUSTOMER SERVICE</b>    |                                   |                                   |                              |                                      |                               |
| <b>412-304-12</b>                   |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.            | 21,426                            | 176,344                           | 288,451                      | 237,288                              | 298,450                       |
| 5103 Salaries - PT - Non-CP - Misc  | 2,005                             | 2,640                             | 1,586                        | 1,686                                | 5,624                         |
| 5104 Salaries - CPPT Misc           | 72                                | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular               | 11                                | 85                                | -                            | 96                                   | 50                            |
| 5120 Holiday Allowance              | 18                                | 239                               | 365                          | 70                                   | -                             |
| 5121 Sick Leave Payout              | -                                 | -                                 | -                            | 113                                  | -                             |
| 5122 Vacation Leave Payout          | 218                               | 3,078                             | -                            | 1,312                                | 272                           |
| 5123 Admin/Comp Time Payout         | 18                                | 1,589                             | -                            | 435                                  | -                             |
| 5125 Comp Time Payout               | -                                 | -                                 | -                            | -                                    | 12                            |
| 5127 Bonus (Sign-on and Referral)   | 125                               | 70                                | -                            | -                                    | -                             |
| 5132 Communications Allowance       | 27                                | 774                               | 1,044                        | 1,023                                | 1,140                         |
| 5131 Auto Allowance                 | -                                 | 1,699                             | 1,350                        | 3,266                                | 3,300                         |
| 5133 Bilingual Pay                  | 264                               | 984                               | 1,440                        | 1,326                                | 1,755                         |
| 5201 Retirement - FT Misc           | 2,520                             | 19,310                            | 30,110                       | 27,147                               | 37,676                        |
| 5204 Retirement - CPPT Misc         | 9                                 | -                                 | -                            | -                                    | -                             |
| 5205 Retirement - FT Misc - UAL     | 2,093                             | 35,209                            | 45,715                       | 45,715                               | 63,582                        |
| 5212 Deferred Comp Match            | 244                               | 4,119                             | 3,071                        | 6,271                                | 3,635                         |
| 5220 Medicare                       | 360                               | 2,702                             | 4,266                        | 3,538                                | 4,503                         |
| 5221 Group Medical Insurance        | 4,302                             | 25,632                            | 52,671                       | 39,040                               | 44,573                        |
| 5230 Life Insurance                 | 36                                | 283                               | 438                          | 417                                  | 463                           |
| 5231 Dental Insurance               | 174                               | 1,162                             | 1,547                        | 1,139                                | 1,431                         |
| 5232 Long Term Disability           | 42                                | 401                               | 513                          | 477                                  | 697                           |
| 5240 Workers Compensation           | 392                               | 429                               | 12,019                       | 12,019                               | 14,303                        |
| 5241 Unemployment Insurance         | 14                                | 18                                | 407                          | 407                                  | 485                           |
| * EMPLOYEE SERVICES                 | <u>34,369</u>                     | <u>276,767</u>                    | <u>444,993</u>               | <u>382,785</u>                       | <u>481,951</u>                |
| 6340 Training                       | -                                 | -                                 | -                            | -                                    | 1,000                         |
| 6802 Info Systems Allocation        | 1,181                             | 1,602                             | 1,258                        | 1,258                                | 1,489                         |
| 6803 Insurance Allocation           | <u>4,092</u>                      | <u>4,533</u>                      | <u>76,345</u>                | <u>76,345</u>                        | <u>94,970</u>                 |
| * SUPPLIES & SERVICES               | 5,273                             | 6,135                             | 77,603                       | 77,603                               | 97,459                        |
| <b>** SEWER FUND - CUSTOMER SVC</b> | <b><u>39,642</u></b>              | <b><u>282,902</u></b>             | <b><u>522,596</u></b>        | <b><u>460,388</u></b>                | <b><u>579,410</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 413 REFUSE COLLECTION FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 304 CUSTOMER SERVICE</b>       |                                   |                                   |                              |                                      |                               |
| <b>413-304-12</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 48,200                            | 1,218                             | -                            | 74                                   | -                             |
| 5103 Salaries - PT - Non-CP - Misc     | 6,014                             | 7,920                             | 4,757                        | 5,058                                | -                             |
| 5104 Salaries - CPPT Misc              | 217                               | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                  | 32                                | -                                 | -                            | -                                    | -                             |
| 5120 Holiday Allowance                 | 53                                | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 653                               | -                                 | -                            | -                                    | -                             |
| 5123 Admin/Comp Time Payout            | 53                                | -                                 | -                            | -                                    | -                             |
| 5132 Communications Allowance          | 81                                | -                                 | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 792                               | 72                                | -                            | -                                    | -                             |
| 5201 Retirement - FT Misc              | 5,696                             | 938                               | -                            | -                                    | -                             |
| 5204 Retirement - CPPT Misc            | 27                                | -                                 | -                            | -                                    | -                             |
| 5205 Retirement - FT Misc - UAL        | 6,279                             | -                                 | -                            | -                                    | -                             |
| 5212 Deferred Comp Match               | 562                               | 46                                | -                            | -                                    | -                             |
| 5220 Medicare                          | 842                               | 132                               | 69                           | 75                                   | -                             |
| 5221 Group Medical Insurance           | 12,904                            | 973                               | -                            | -                                    | -                             |
| 5230 Life Insurance                    | 109                               | 8                                 | -                            | -                                    | -                             |
| 5231 Dental Insurance                  | 515                               | 38                                | -                            | -                                    | -                             |
| 5232 Long Term Disability              | 125                               | 10                                | -                            | -                                    | -                             |
| 5240 Workers Compensation              | 1,177                             | -                                 | -                            | -                                    | -                             |
| 5241 Unemployment Insurance            | 42                                | -                                 | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                    | <u>84,372</u>                     | <u>11,355</u>                     | <u>4,826</u>                 | <u>5,206</u>                         | <u>-</u>                      |
| 6101 Professional Services             | 41,816                            | 20,597                            | -                            | -                                    | -                             |
| 6802 Info Systems Allocation           | 3,586                             | 4,863                             | 3,821                        | 3,821                                | 4,522                         |
| 6803 Insurance Allocation              | 18,415                            | -                                 | -                            | -                                    | -                             |
| 6805 Capital Asset & Equip Replacement | <u>1,683</u>                      | <u>1,683</u>                      | <u>1,683</u>                 | <u>1,683</u>                         | <u>1,683</u>                  |
| * SUPPLIES & SERVICES                  | 65,500                            | 27,143                            | 5,504                        | 5,504                                | 6,205                         |
| <b>** REFUSE COLL FUND - CUST SVC</b>  | <u><b>149,871</b></u>             | <u><b>38,498</b></u>              | <u><b>10,330</b></u>         | <u><b>10,710</b></u>                 | <u><b>6,205</b></u>           |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 522 INFORMATION SYSTEMS FUND</b>      |                                   |                                   |                              |                                      |                               |
| <b>DEPT 305 INFORMATION SYSTEMS</b>           |                                   |                                   |                              |                                      |                               |
| <b>522-305-12</b>                             |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                      | 256,782                           | 276,440                           | 327,051                      | 291,905                              | 396,453                       |
| 5103 Salaries - PT - Non-CP - Misc            | 23,065                            | 41,735                            | 49,507                       | 13,266                               | 25,867                        |
| 5110 Overtime Regular                         | 32,338                            | 21,248                            | 26,085                       | 16,083                               | 15,000                        |
| 5120 Holiday Allowance                        | 1,105                             | -                                 | 1,105                        | -                                    | -                             |
| 5121 Sick Leave Payout                        | 1,194                             | 8,387                             | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout                    | (2,136)                           | (1,003)                           | -                            | -                                    | 2,368                         |
| 5123 Admin/Comp Time Payout                   | (58)                              | (21)                              | -                            | -                                    | -                             |
| 5131 Auto Allowance                           | -                                 | -                                 | -                            | -                                    | 1,200                         |
| 5132 Communications Allowance                 | 1,100                             | 1,300                             | 1,200                        | 1,170                                | 1,488                         |
| 5201 Retirement - FT Misc                     | (66,159)                          | 148,599                           | 35,125                       | 34,270                               | 49,755                        |
| 5205 Retirement - FT Misc - UAL               | 30,631                            | 53,325                            | 58,263                       | 58,263                               | 83,314                        |
| 5212 Deferred Comp Match                      | 2,300                             | 2,428                             | 2,400                        | 2,366                                | 3,120                         |
| 5220 Medicare                                 | 4,891                             | 5,081                             | 5,494                        | 4,851                                | 6,197                         |
| 5221 Group Medical Insurance                  | 54,284                            | 59,547                            | 82,941                       | 62,937                               | 86,964                        |
| 5230 Life Insurance                           | 419                               | 454                               | 559                          | 377                                  | 608                           |
| 5231 Dental Insurance                         | 2,306                             | 2,498                             | 2,994                        | 2,075                                | 3,640                         |
| 5232 Long Term Disability                     | 652                               | 788                               | 740                          | 681                                  | 1,019                         |
| 5235 OPEB Adjustment -Other Post Emp Benefit: | (2,989)                           | 88,772                            | -                            | -                                    | -                             |
| 5240 Workers Compensation                     | 6,327                             | 6,200                             | -                            | -                                    | -                             |
| 5241 Unemployment Insurance                   | 226                               | 264                               | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                           | <u>346,277</u>                    | <u>716,042</u>                    | <u>593,464</u>               | <u>488,245</u>                       | <u>676,993</u>                |
| 6101 Professional Services                    | 4,933                             | 241,782                           | 197,000                      | 237,620                              | 211,739                       |
| 6201 Office Supplies                          | 432                               | 108                               | 500                          | 47                                   | 500                           |
| 6205 Equipment Parts & Supplies               | 23,723                            | 13,576                            | 20,000                       | 10,437                               | 82,120                        |
| 6207 Computer Software                        | -                                 | 638                               | 5,000                        | 5,051                                | 5,000                         |
| 6208 Office Equipment                         | -                                 | 99                                | 500                          | -                                    | 500                           |
| 6304 Memberships & Dues                       | 130                               | -                                 | 550                          | 164                                  | 550                           |
| 6306 Events & Meetings                        | -                                 | -                                 | 2,250                        | -                                    | 2,250                         |
| 6309 Fees & Charges                           | -                                 | -                                 | -                            | -                                    | 898                           |
| 6315 Cable Services                           | -                                 | -                                 | 18,100                       | 29,319                               | -                             |
| 6340 Training                                 | -                                 | 1,797                             | 6,000                        | -                                    | 3,000                         |
| 6701 Equipment Maintenance                    | -                                 | -                                 | 900                          | -                                    | 900                           |
| 6721 Telephone                                | 15,677                            | 14,582                            | 24,000                       | 22,940                               | -                             |
| 6730 Software Maintenance                     | 398,252                           | 440,372                           | 490,306                      | 517,771                              | 610,115                       |
| 6801 Administrative Allocation                | 72,738                            | 72,765                            | 72,765                       | 72,765                               | 75,959                        |
| 6803 Insurance Allocation                     | 66,050                            | 65,502                            | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                         | <u>581,934</u>                    | <u>851,221</u>                    | <u>837,871</u>               | <u>896,114</u>                       | <u>993,531</u>                |
| 7902 Depreciation Expense                     | <u>40,288</u>                     | <u>35,812</u>                     | <u>140,000</u>               | <u>74,526</u>                        | <u>100,000</u>                |
| * OTHER                                       | 40,288                            | 35,812                            | 140,000                      | 74,526                               | 100,000                       |
| 9006 Computer Equipment & Software            | 107,081                           | 33,187                            | 58,500                       | 2,407                                | 58,500                        |
| 9999 Capitalized Assets                       | (49,038)                          | -                                 | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                              | <u>58,043</u>                     | <u>33,187</u>                     | <u>58,500</u>                | <u>2,407</u>                         | <u>58,500</u>                 |
| <b>** INFORMATION SYSTEMS FUND</b>            | <b><u>1,026,543</u></b>           | <b><u>1,636,262</u></b>           | <b><u>1,629,835</u></b>      | <b><u>1,461,292</u></b>              | <b><u>1,829,024</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 522 INFORMATION SYSTEMS FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 310 TECHNOLOGY MASTER PLAN</b>   |                                   |                                   |                              |                                      |                               |
| <b>522-310-12</b>                        |                                   |                                   |                              |                                      |                               |
| 6315 Cable Services                      | 30,732                            | 30,604                            | -                            | 3,660                                | -                             |
| 6721 Telephone                           | 8,628                             | 10,057                            | 6,000                        | -                                    | -                             |
| * SUPPLIES & SERVICES                    | <u>39,359</u>                     | <u>40,661</u>                     | <u>6,000</u>                 | <u>3,660</u>                         | <u>-</u>                      |
| 8005 Accrual Adjustment                  | (282,016)                         | (203,880)                         | -                            | -                                    | -                             |
| 8302 Lease Interest                      | 9,488                             | 7,731                             | -                            | -                                    | -                             |
| * DEBT SERVICE                           | <u>(272,528)</u>                  | <u>(196,149)</u>                  | <u>-</u>                     | <u>-</u>                             | <u>-</u>                      |
| 9006 Computer Equipment & Software       | -                                 | -                                 | 139,000                      | 101                                  | -                             |
| * CAPITAL OUTLAY                         | -                                 | -                                 | 139,000                      | 101                                  | -                             |
| <b>** INFORMATION SYSTEMS FD - TMP</b>   | <b><u>(233,169)</u></b>           | <b><u>(155,488)</u></b>           | <b><u>145,000</u></b>        | <b><u>3,761</u></b>                  | <b><u>-</u></b>               |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>            | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 523 CAER FUND</b>             |                                   |                                   |                              |                                      |                               |
| <b>DEPT - ADMINISTRATIVE SERVICES</b> |                                   |                                   |                              |                                      |                               |
| <b>523-XXX-XX</b>                     |                                   |                                   |                              |                                      |                               |
| <b>523-304-12</b>                     |                                   |                                   |                              |                                      |                               |
| 9006 Computer Equipment & Software    | -                                 | 6,240                             | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                      | -                                 | 6,240                             | -                            | -                                    | -                             |
| <b>523-305-12</b>                     |                                   |                                   |                              |                                      |                               |
| 9006 Computer Equipment & Software    | -                                 | -                                 | -                            | -                                    | 1,500,000                     |
| * CAPITAL OUTLAY                      | -                                 | -                                 | -                            | -                                    | 1,500,000                     |
| <b>523-306-12</b>                     |                                   |                                   |                              |                                      |                               |
| 6309 Fees & Charges                   | -                                 | -                                 | -                            | -                                    | 2,536                         |
| * SUPPLIES & SERVICES                 | -                                 | -                                 | -                            | -                                    | 2,536                         |
| <b>523-413-61</b>                     |                                   |                                   |                              |                                      |                               |
| 9005 Machinery & Equipment            | -                                 | 6,293                             | 6,293                        | -                                    | -                             |
| * CAPITAL OUTLAY                      | -                                 | 6,293                             | 6,293                        | -                                    | -                             |
| <b>523-460-61</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | 278,342                           | 29,512                            | 151,588                      | 170,589                              | -                             |
| 9004 Furniture & Fixtures             | -                                 | -                                 | -                            | -                                    | -                             |
| 9005 Machinery & Equipment            | -                                 | -                                 | -                            | -                                    | -                             |
| 9100 Facility Improvements            | -                                 | -                                 | -                            | -                                    | -                             |
| 9999 Capitalized Assets               | (278,342)                         | (29,512)                          | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                      | -                                 | -                                 | 151,588                      | 170,589                              | -                             |
| <b>523-502-21</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | -                                 | 10,900                            | -                            | 37,899                               | -                             |
| * CAPITAL OUTLAY                      | -                                 | 10,900                            | -                            | 37,899                               | -                             |
| <b>523-505-21</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | -                                 | -                                 | -                            | 14,035                               | -                             |
| * CAPITAL OUTLAY                      | -                                 | -                                 | -                            | 14,035                               | -                             |
| <b>523-513-21</b>                     |                                   |                                   |                              |                                      |                               |
| 9006 Computer Equipment & Software    | -                                 | -                                 | 5,037                        | -                                    | -                             |
| * CAPITAL OUTLAY                      | -                                 | -                                 | 5,037                        | -                                    | -                             |
| <b>523-710-12</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | 228,078                           | 126,116                           | 358,321                      | 454,669                              | -                             |
| 9999 Capitalized Assets               | (228,078)                         | (126,116)                         | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                      | -                                 | -                                 | 358,321                      | 454,669                              | -                             |
| <b>523-712-29</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | -                                 | 48,095                            | 70,690                       | 6,470                                | 65,000                        |
| * CAPITAL OUTLAY                      | -                                 | 48,095                            | 70,690                       | 6,470                                | 65,000                        |
| <b>523-713-29</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | 67,806                            | 333,345                           | 547,508                      | 280,426                              | 18,865                        |
| * CAPITAL OUTLAY                      | 67,806                            | 333,345                           | 547,508                      | 280,426                              | 18,865                        |
| <b>523-750-12</b>                     |                                   |                                   |                              |                                      |                               |
| 7902 Depreciation Expense             | 242,430                           | 242,430                           | 200,000                      | 200,000                              | 200,000                       |
| * OTHER                               | 242,430                           | 242,430                           | 200,000                      | 200,000                              | 200,000                       |
| 9003 Auto/Rolling Stock               | 18,191                            | 67,806                            | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                      | 18,191                            | 67,806                            | -                            | -                                    | -                             |
| <b>523-900-12</b>                     |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock               | -                                 | -                                 | -                            | -                                    | 1,911,419                     |
| * CAPITAL OUTLAY                      | -                                 | -                                 | -                            | -                                    | 1,911,419                     |
| <b>** CAER FUND</b>                   | <b>328,428</b>                    | <b>715,109</b>                    | <b>1,339,437</b>             | <b>1,164,088</b>                     | <b>3,697,820</b>              |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>      | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 223 SCAQMD</b>          |                                   |                                   |                              |                                      |                               |
| <b>DEPT 210 HUMAN RESOURCES</b> |                                   |                                   |                              |                                      |                               |
| <b>223-XXX-XX</b>               |                                   |                                   |                              |                                      |                               |
| <b>223-210-12</b>               |                                   |                                   |                              |                                      |                               |
| 6309 Fees & Charges             | -                                 | -                                 | -                            | -                                    | 211                           |
| 6801 Administrative Allocation  | 8,089                             | 7,724                             | 8,091                        | 8,091                                | 7,500                         |
| * SUPPLIES & SERVICES           | -                                 | -                                 | -                            | -                                    | 7,711                         |
| <b>223-302-12</b>               |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock         | -                                 | 39,252                            | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                | -                                 | 39,252                            | -                            | -                                    | -                             |
| <b>223-305-12</b>               |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock         | -                                 | 39,252                            | 39,252                       | -                                    | -                             |
| * CAPITAL OUTLAY                | -                                 | 39,252                            | 39,252                       | -                                    | -                             |
| 7999 Transfers Out              | 71,886                            | 35,000                            | -                            | -                                    | 100,000                       |
| * OTHER                         | 71,886                            | 35,000                            | -                            | -                                    | 100,000                       |
| 9003 Auto/Rolling Stock         | 33,617                            | -                                 | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                | 33,617                            | -                                 | -                            | -                                    | -                             |
| <b>223-460-61</b>               |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock         | -                                 | 58,000                            | 73,500                       | 96,148                               | 75,000                        |
| * CAPITAL OUTLAY                | -                                 | 58,000                            | 73,500                       | 96,148                               | 75,000                        |
| <b>223-710-12</b>               |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock         | -                                 | 128,399                           | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                | -                                 | 128,399                           | -                            | -                                    | -                             |
| <b>223-713-12</b>               |                                   |                                   |                              |                                      |                               |
| 9003 Auto/Rolling Stock         | -                                 | -                                 | -                            | -                                    | 252,901                       |
| * CAPITAL OUTLAY                | -                                 | -                                 | -                            | -                                    | 252,901                       |
| <b>** SCAQMD FUND</b>           | <b>105,503</b>                    | <b>171,504</b>                    | <b>112,752</b>               | <b>96,148</b>                        | <b>435,612</b>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>        | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|-----------------------------------|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>      |  |  |                                       |   |  |
| <b>DEPT 900 NON-DEPARTMENTAL</b>  |  |  |                                       |   |  |
| <b>100-900-12 MANAGEMENT</b>      |  |  |                                       |   |  |
| 5205 Retirement - FT Misc - UAL   | -  | -  | 106,987                               | 106,987                                       | -                                      |
| * EMPLOYEE SERVICES               | -  | -  | 106,987                               | 106,987                                       | -                                      |
| 6101 Professional Services        | 11,501                                     | 44,975                                     | 56,820                                | 38,500  | -                                      |
| 6202 Special Dept. Supplies       | 37,462                                     | 11,922                                     | 50,000                                | 4,663   | 7,221                                  |
| 6304 Memberships & Dues           | 78,678                                     | 109,648                                    | 135,460                               | 117,172                                       | 135,516                                |
| 6647 Centennial Celebration       | 86,062                                     | 134  | -                                     | -   | -                                      |
| 6803 Insurance Allocation         | 3,389,423                                  | -  | -                                     | -   | -                                      |
| * SUPPLIES & SERVICES             | 3,603,126                                  | 166,679                                    | 456,254                               | 374,309                                       | 142,737                                |
| 7904 Misc. Payroll Debits/Credits | -  | -  | -                                     | -   | -                                      |
| 7999 Transfers Out                | 1,828,445                                  | 5,386,334                                  | -                                     | -   | 2,831,239                              |
| * OTHER                           | 1,828,445                                  | 5,386,334                                  | -                                     | -   | 2,831,239                              |
| 8005 Accrual Adjustment           | (65,625)                                   | (91,089)                                   | -                                     | -   | -                                      |
| 8008 Administrative Fees          | 195,247                                    | 196,067                                    | 200,000                               | 195,000                                       | 200,000                                |
| 8301 Lease Principal              | 59,546                                     | 86,933                                     | -                                     | -   | -                                      |
| 8302 Lease Interest               | 8,538                                      | 3,196                                      | -                                     | -   | -                                      |
| * DEBT SERVICE                    | 197,706                                    | 195,107                                    | 200,000                               | 195,000                                       | 200,000                                |
| <b>** NON-DEPARTMENTAL</b>        | <b>5,629,277</b>                           | <b>5,748,120</b>                           | <b>763,241</b>                        | <b>676,296</b>                                | <b>3,173,976</b>                       |

| <u>ACCOUNT DESCRIPTION</u>      | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---------------------------------|--|--|---------------------------------------|---|--|
| <b>FUND 261 GRANTS FUND</b>     |  |  |                                       |   |  |
| <b>DIV 900 NON-DEPARTMENTAL</b> |  |  |                                       |   |  |
| <b>261-900-31</b>               |  |  |                                       |   |  |
| 7999 Transfers Out              | 11,917,075                                 | 21,087,493                                 | -                                     | -   | 32,678,372                             |
| * OTHER                         | 11,917,075                                 | 21,087,493                                 | -                                     | -   | 32,678,372                             |
| <b>** GRANTS</b>                | <b>11,917,075</b>                          | <b>21,087,493</b>                          | <b>-</b>                              | <b>-</b>                                      | <b>32,678,372</b>                      |

CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL

| <u>ACCOUNT DESCRIPTION</u>               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 522 INFORMATION SYSTEMS FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 900 NON-DEPARTMENTAL</b>         |                                   |                                   |                              |                                      |                               |
| <b>522-900-12</b>                        |                                   |                                   |                              |                                      |                               |
| 6315 Cable Services                      | -                                 | -                                 | -                            | -                                    | 79,471                        |
| 6721 Telephone                           | -                                 | -                                 | -                            | -                                    | 211,163                       |
| * SUPPLIES & SERVICES                    | -                                 | -                                 | -                            | -                                    | 290,634                       |
| <b>** INFORMATION SYST FD - NON-DEPT</b> | <u>-</u>                          | <u>-</u>                          | <u>-</u>                     | <u>-</u>                             | <u>290,634</u>                |

| <u>ACCOUNT DESCRIPTION</u>              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 711 SPECIAL DEPOSITS</b>        |                                   |                                   |                              |                                      |                               |
| <b>DEPT 900 NON-DEPARTMENTAL</b>        |                                   |                                   |                              |                                      |                               |
| <b>711-900-99</b>                       |                                   |                                   |                              |                                      |                               |
| 6402 Employee Relations Committee (ERC) | 33,946                            | 5,379                             | -                            | 6,240                                | -                             |
| 6403 South Gate Youth Commission        | 67,374                            | 130,275                           | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                   | 101,320                           | 135,654                           | -                            | 6,240                                | -                             |
| <b>** SPECIAL DEPOSITS</b>              | <u>101,320</u>                    | <u>135,654</u>                    | <u>-</u>                     | <u>6,240</u>                         | <u>-</u>                      |

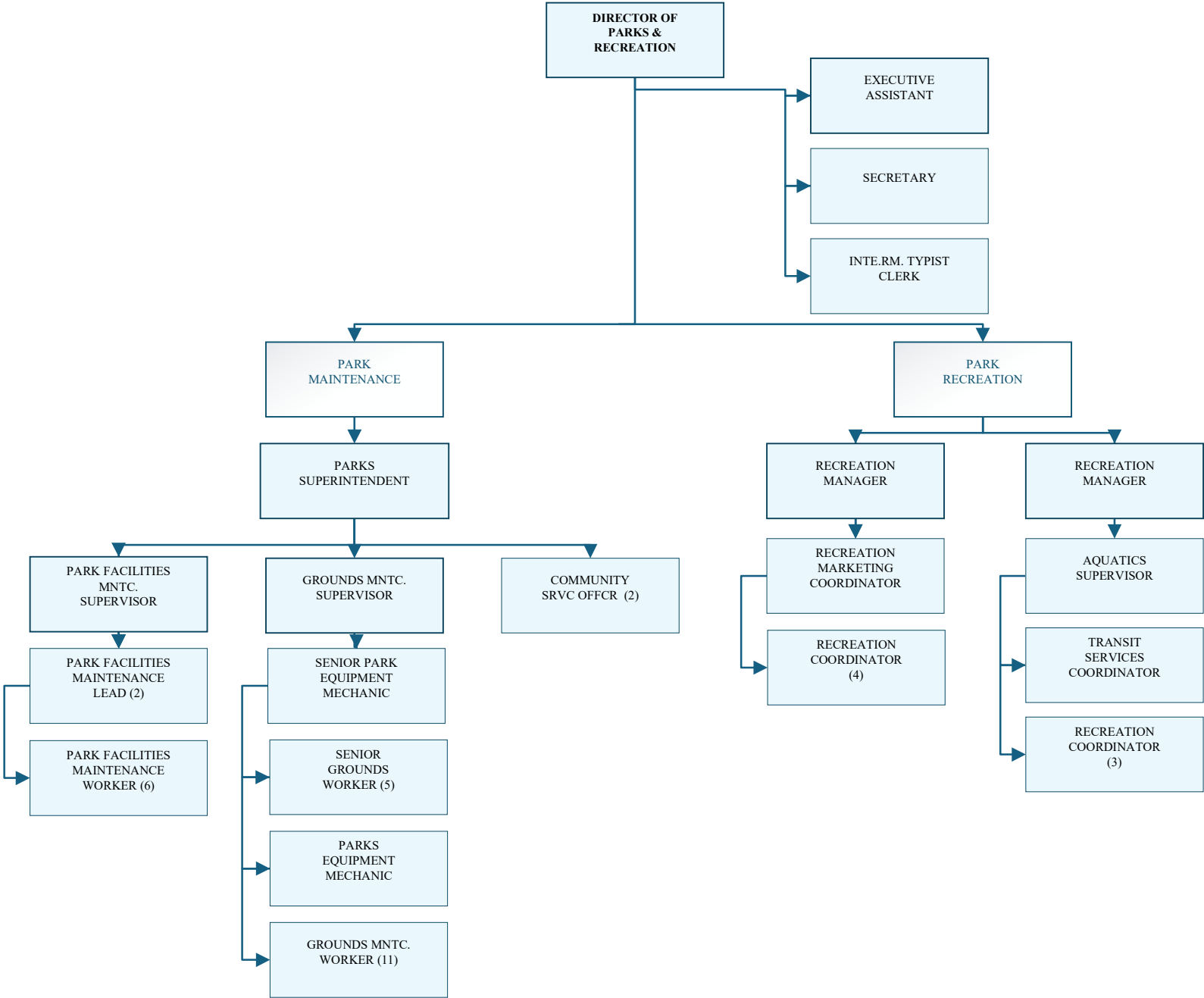
**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 268 ARPA FUNDS</b>             |  |  |                                       |   |  |
| <b>DEPT 310 TECHNOLOGY MASTER PLAN</b> |  |  |                                       |   |  |
| <b>268-310-12</b>                      |  |  |                                       |   |  |
| 6101 Professional Services             | 190,586                                    | 22,240                                     | 14,727                                | 11,838  | -                                      |
| * SUPPLIES & SERVICES                  | 190,586                                    | 22,240                                     | 14,727                                | 11,838  | -                                      |
| 9006 Computer Equipment & Software     | 87,712                                     | 349,326                                    | 163,859                               | 126,744                                       | 74,925                                 |
| * CAPITAL OUTLAY                       | 87,712                                     | 349,326                                    | 163,859                               | 126,744                                       | 74,925                                 |
| <b>** ARPA TECH MASTER PLAN FUNDS</b>  | <b>278,299</b>                             | <b>371,566</b>                             | <b>178,586</b>                        | <b>138,581</b>                                | <b>74,925</b>                          |

| <u>ACCOUNT DESCRIPTION</u>                   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 268 ARPA FUNDS</b>                   |  |  |                                       |   |  |
| <b>DEPT 900 NON-DEPARTMENTAL</b>             |  |  |                                       |   |  |
| <b>268-900-12</b>                            |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                     | 5,909                                      | 141  | -                                     | -   | -                                      |
| 5102 Salaries - FT Sworn                     | 2,509,234                                  | 5,415,895                                  | -                                     | -   | -                                      |
| 5111 Overtime Sworn                          |  | 492,610                                    | -                                     | -   | -                                      |
| 5121 Sick Leave Payout                       |  | 74,738                                     | -                                     | -   | -                                      |
| 5122 Vacation Leave Payout                   |  | 75,382                                     | -                                     | -   | -                                      |
| 5125 Comp Time Payout                        |  | 156,527                                    | -                                     | -   | -                                      |
| 5128 Essential Worker Stipend                | 1,037,250                                  | -  | -                                     | -   | -                                      |
| 5130 Uniform/Tool Allowance                  |  | 33,080                                     | -                                     | -   | -                                      |
| 5132 Communications Allowance                |  | 240  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                           |  | 60,105                                     | -                                     | -   | -                                      |
| 5136 Fitness Incentive                       |  | 35,400                                     | -                                     | -   | -                                      |
| 5201 Retirement - FT Misc                    | 711  | 16   | -                                     | -   | -                                      |
| 5202 Retirement - FT Sworn                   | 521,267                                    | 1,158,310                                  | -                                     | -   | -                                      |
| 5207 Retirement - CPPT Sworn                 |  | 2,093                                      | -                                     | -   | -                                      |
| 5212 Deferred Comp Match                     | 10,854                                     | 46,402                                     | -                                     | -   | -                                      |
| 5220 Medicare                                | 44,943                                     | 131,104                                    | -                                     | -   | -                                      |
| 5221 Group Medical Insurance                 | 240,055                                    | 1,053,807                                  | -                                     | -   | -                                      |
| 5230 Life Insurance                          | 632  | 3,965                                      | -                                     | -   | -                                      |
| 5231 Dental Insurance                        | 19,562                                     | 73,029                                     | -                                     | -   | -                                      |
| 5232 Long Term Disability                    | 3,546                                      | 15,130                                     | -                                     | -   | -                                      |
| 5240 Workers Compensation                    | -  | 58,267                                     | -                                     | -   | -                                      |
| * EMPLOYEE SERVICES                          | 4,393,962                                  | 8,886,241                                  | -                                     | -   | -                                      |
| 6101 Professional Services                   | 201,293                                    | 22,502                                     | -                                     | 441   | -                                      |
| 6657 Food Insecurity Program - Northgate Mkt | 57,964                                     | 91,837                                     | -                                     | -   | -                                      |
| 6681 Mental Health Services                  | 548,644                                    | 234,138                                    | 200,000                               | 143,707                                       | -                                      |
| 6682 Emergency Resident Rental Relief Prog   | 241,139                                    | -  | -                                     | -   | -                                      |
| 6683 Small Business Assistance Grants        | 10,000                                     | -  | -                                     | -   | -                                      |
| 6684 Housing for Homeless                    | 39,851                                     | 31,086                                     | -                                     | -   | -                                      |
| 6685 Homeless Outreach Program               | 514  | -  | -                                     | -   | -                                      |
| 6688 Mobile Health Clinics                   | 91,667                                     | 83,333                                     | -                                     | -   | -                                      |
| 6692 Tutoring Initiative Pilot Program - SCF | 280,099                                    | -  | -                                     | -   | -                                      |
| 6695 Shop Local Gift Cards Program           | 7,580                                      | 900  | -                                     | 947   | -                                      |
| 6696 Local Hazard Mit (LHMP)                 | 37,930                                     | 55,648                                     | -                                     | 44,748  | -                                      |
| 6697 Utility Assistance Program              | 118,092                                    | -  | -                                     | -   | -                                      |
| 6702 Facility Maintenance                    | 49,728                                     | -  | -                                     | -   | -                                      |
| * SUPPLIES & SERVICES                        | 1,684,500                                  | 519,444                                    | 200,000                               | 189,843                                       | -                                      |
| 7999 Transfers Out                           | 79,234                                     | 1,168,527                                  | -                                     | -   | -                                      |
| * OTHER                                      | 79,234                                     | 1,168,527                                  | -                                     | -   | -                                      |
| 9006 Computer Equipment & Software           | -  | -  | 56,351                                | 4,362   | 18,162                                 |
| * CAPITAL OUTLAY                             | -  | -  | 56,351                                | 4,362   | 18,162                                 |
| <b>** ARPA FUNDS</b>                         | <b>6,435,994</b>                           | <b>10,945,778</b>                          | <b>434,937</b>                        | <b>332,786</b>                                | <b>93,087</b>                          |

**This page intentionally left blank**

# PARKS AND RECREATION



# CITY OF SOUTH GATE

## PARKS & RECREATION

### BUDGETED POSITIONS

| Position                               | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>             |                      |                      |                      |                      |                      |
| Aquatics Coordinator                   | 1.00                 | 1.00                 | -                    | 1.00                 | -                    |
| Aquatics Supervisor                    | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Community Service Officer              | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Deputy Director of Parks & Recreation  | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| Director of Parks & Recreation         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Executive Assistant                    | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Grounds Maintenance Worker             | 11.00                | 11.00                | 11.00                | 12.00                | 11.00                |
| Grounds Maintenance Supervisor         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Intermediate Typist Clerk              | 2.00                 | 1.00                 | 1.00                 | -                    | 1.00                 |
| Park Equipment Mechanic                | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Park Facilities Maintenance Worker     | 7.00                 | 6.00                 | 6.00                 | 7.00                 | 6.00                 |
| Park Facilities Lead Worker            | 1.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Park Facilities Maintenance Supervisor | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Park Superintendent                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Recreation Coordinator                 | 6.00                 | 6.00                 | 9.00                 | 8.00                 | 7.00                 |
| Recreation Manager                     | -                    | -                    | 2.00                 | 2.00                 | 2.00                 |
| Recreation Marketing Coordinator       | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Recreation Specialist                  | 3.00                 | 3.00                 | -                    | -                    | -                    |
| Recreation Supervisor                  | 2.00                 | 2.00                 | -                    | -                    | -                    |
| Secretary                              | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Customer Service Representative    | -                    | -                    | -                    | 1.00                 | -                    |
| Sr. Grounds Maintenance Worker         | 5.00                 | 5.00                 | 5.00                 | 5.00                 | 5.00                 |
| Sr. Park Equipment Mechanic            | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Secretary                          | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Transit Services Coordinator           | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Transportation Supervisor              | 1.00                 | 1.00                 | -                    | -                    | -                    |
| <b>Part-Time Positions</b>             |                      |                      |                      |                      |                      |
| Cashier                                | 1.78                 | 2.00                 | 2.00                 | -                    | -                    |
| Community Service Officer              | 4.00                 | 4.00                 | 4.00                 | 3.00                 | 2.00                 |
| Instructor/Tutor                       | 3.26                 | 3.30                 | 3.30                 | -                    | -                    |
| Lifeguard                              | 8.54                 | 8.80                 | 8.80                 | 33.00                | 21.00                |
| Recreation Coordinator                 | -                    | -                    | -                    | 2.00                 | 2.00                 |
| Recreation Leader I                    | -                    | 3.62                 | 3.62                 | 14.00                | 13.00                |
| Recreation Leader II                   | 18.62                | 18.55                | 17.63                | 25.00                | 18.00                |
| Recreation Leader III                  | 7.59                 | 8.02                 | 7.10                 | 27.00                | 24.00                |
| Recreation Leader IV                   | 6.38                 | 7.12                 | 7.12                 | 8.00                 | 6.00                 |
| Sr. Lifeguard                          | 2.22                 | 2.18                 | 2.18                 | 6.00                 | 5.00                 |
| Swim Instructor                        | -                    | -                    | -                    | 1.00                 | 1.00                 |
| <b>Total Full-Time</b>                 | <b>50.00</b>         | <b>50.00</b>         | <b>50.00</b>         | <b>52.00</b>         | <b>47.00</b>         |
| <b>Total Part-Time</b>                 | <b>52.39</b>         | <b>57.59</b>         | <b>55.75</b>         | <b>119.00</b>        | <b>92.00</b>         |
| <b>Total Department FTE</b>            | <b>102.39</b>        | <b>107.59</b>        | <b>105.75</b>        | <b>171.00</b>        | <b>139.00</b>        |
| <b>Fund</b>                            |                      |                      |                      |                      |                      |
| 100 - General Fund                     | 100.06               | 104.40               | 102.56               | 169.00               | 137.20               |
| 221 - Prop A                           | 2.33                 | 3.19                 | 3.19                 | 2.00                 | 1.80                 |
| <b>Total Department FTE by Fund</b>    | <b>102.39</b>        | <b>107.59</b>        | <b>105.75</b>        | <b>171.00</b>        | <b>139.00</b>        |



## PARKS AND RECREATION DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The Parks and Recreation Department enhances the quality of life for South Gate residents through a wide range of recreational programs, cultural enrichment activities, senior and youth services, sports leagues, facility rentals, special events, and the maintenance of parks, open space, and City facilities. The Department manages over 192 acres of parkland and provides year-round services through 16 program areas.

### PROGRAMS AND SERVICES

The **Administration Section** is responsible for:

- Overseeing Departmental budget, staff development, capital projects, and interdepartmental coordination.
- Managing the South Gate Park Master Plan and long-range planning efforts.
- Coordinating grant applications and major project implementation.
- Supporting the Parks Commission and strategic planning for facilities and recreation services.

The **Contract Classes Section** is responsible for:

- Offering a broad range of low-cost recreational and cultural enrichment classes for youth and adults.
- Managing instructors and class offerings across multiple sites.
- Coordinating registration, facility use, program evaluations, and quarterly recitals.

The **Youth Programs Section** is responsible for:

- Providing Tot-Time Classes.
- Providing Tiny Two's Classes
- Delivering quarterly Enrichment Activities.

The **Senior Services Section** is responsible for:

- Operating daily activities, meal programs, fitness classes, excursions, and educational sessions.
- Managing the Senior Center and lunch program in partnership with Human Services Association.
- Collaborate with other area Senior Programs to provide activities.

The **Special Events Section** is responsible for:

- Coordinating large-scale events such as the 4th of July Celebration, Concert in the Park, and Movie in the Park.
- Supporting community-building initiatives and family night programs citywide.
- Managing vendor coordination, outreach, and event logistics.

The **Sports Center Section** is responsible for:

- Managing a state-of-the-art facility offering drop-in sports, memberships, and private rentals.
- Offering basketball, volleyball, and fitness classes.
- Overseeing staff scheduling, equipment maintenance, and court and field reservations.



## PARKS AND RECREATION DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

The **Aquatics Section** is responsible for:

- Managing the Patricia G. Mitchell Swim Stadium.
- Offering public swim, lap swim, swimming lessons, memberships, and private rentals.
- Supporting the Aqua Coalition Swim Club, High School Swim Teams for practices and meets.
- Overseeing staff scheduling, pool maintenance, and facility reservations.

The **Youth Sports Section** is responsible for:

- Supporting Partner Organizations in soccer, basketball, football, baseball & softball.
- Partnering with local schools and travel teams to expand offerings.
- Providing youth sports classes and clinics.

The **Adult Sports Section** is responsible for:

- Offering adult leagues in softball, baseball, volleyball, and basketball.
- Hosting tournaments and drop-in play opportunities.
- Administering team registration, scheduling, and league logistics.

The **Teen Section** is responsible for:

- Running teen drop-in programs, enrichment classes, and teen events.
- Coordinating college readiness, leadership, and life skills programs.

The **Transit Section is responsible for:**

- Managing the Dial-A-Ride and local shuttle program (GATE) for South Gate seniors and disabled residents.
- Administering transportation contracts and compliance reporting.
- Coordinating with regional transit providers and City departments.

The **Grounds Maintenance Section is responsible for:**

- Maintaining turf, irrigation, trees, and hardscape across all parks and facilities.
- Preparing sports fields and green spaces for daily use and events.
- Coordinating tree trimming, pest control, and safety inspections.

The **Facility Maintenance Section is responsible for:**

- Providing custodial and room set-up services for City events and public rentals.
- Cleaning and stocking restrooms, kitchens, and recreation facilities seven days a week.
- Coordinating repairs and maintenance in partnership with Public Works.

The **Golf Course Section is responsible for:**

- Operating the 9-hole South Gate Golf Course including daily play, lessons, and tournaments.
- Managing concessions, scorecards, and special events like glow-in-the-dark golf and high school programs.
- Overseeing course maintenance and marketing.

The **Leased Facilities Section is responsible for:**

- Managing leased properties such as the Westside and Hollydale Resource Centers.
- Coordinating field and facility use agreements with HSA and local schools.
- Inspecting and maintaining leased parkland and buildings.



## PARKS AND RECREATION DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### **GOALS AND OBJECTIVES FOR FY 2026-27**

- Provide programming for Hollydale Community, Circle Park, Urban Orchard
- Complete Shade Structure Project.
- Converting Baseball Diamond lighting to LED
- Invest in infrastructure such as electric vehicle charging areas for our Gate Bus Program.
- Purchase of Electric buses
- Successfully Complete AARP Grant requirement for the Senior Center Computer Lab

### **NOTABLE CHANGES**

#### **Notable Changes – Personnel**

##### **Full Time:**

- Eliminate Deputy Director
- Eliminate 1 Recreation Coordinator
- Eliminate 1 Grounds Maintenance Worker
- Eliminate 1 Park Facilities Maintenance Worker

##### **Part Time:**

- Eliminate 1 Community Service Officer
- Eliminate 12 Lifeguards
- Eliminate 1 Recreation Leader I
- Eliminate 7 Recreation Leader II
- Eliminate 3 Recreation Leader III
- Eliminate 2 Recreation Leader IV
- Eliminate 1 Sr. Lifeguards

#### **Notable Changes - Operations**

- Elimination Azalea Festival Activities
- Elimination of the Cultural Arts Division
- Eliminate almost all City-wide Special Events
- Close Swim Stadium from November 20 – March 31
- Close Golf Course (2) days per week.
- No free play for young people during summer break.
- Loss of 2 full-time Coordinator position, 6 hourly Grounds positions and Deputy Director, Full-time Grounds Maintenance Position, full-time Facility Maintenance Position
- Elimination of new Fee waivers



## PARKS AND RECREATION DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

- All facilities are closed during holidays and holiday break
- Reduction in community excursions
- Reduction of fall and winter programming across the department

### **Notable Changes - Capital Outlay**

- Purchase of one new vehicle (AQMD Funding)
- New Electric Charging Infrastructure (Congressional Earmark, Proposed)

**PARKS TRANSIT DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$4,904,883  
Transit Division: 221-480-33**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>   |
|----------------|---------------------------|--------------|--|
| 5103           | Salaries- PT-Non-CP-Misc. | \$18,033     | Rec Leader II  |
| 6101           | Professional Svcs.        | \$1,608,360  | GATE Bus Program & Phone-a-Ride Program<br><b>PW Funding</b> for Parkwood Landscape Maint Agreement to clean trash receptacles, landscape maintenance, bus benches |
| 6202           | Special Dept. Supplies    | \$9,830      | Operational supplies & equipment   |
| 6304           | Membership & Dues         | \$25,000     | CAL ACT membership   |
| 6308           | Civic Engagement          | \$12,000     | Metro pass subsidy for: collage/vocational, seniors/disabled, & 12   |
| 6309           | Fees for Service          | \$4,596      | Investment Fees  |
| 6310           | Rents & Leases            | \$84,452     | Community Excursions   |
| 6320           | Metro Bus Passes          | \$6,500      | Metro Bus Passes   |
| 6701           | Equipment Maintenance     | \$12,000     | Bus Stop and Route equipment Maintenance   |
| 6801           | Administrative Allocation | \$311,603    | Charges allocated to department based on overhead operational costs  |
| 6802           | Info Systems Allocation   | \$51,030     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.  |
| 6803           | Insurance Allocation      | \$35,602     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums  |
| 7999           | Transfers Out             | \$2,553,923  | Transfers between funds  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS ADMINISTRATION DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,582,352  
Parks Administration: 100-401-61**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>   |
|----------------|---------------------------|--------------|--|
| 5103           | Salaries-Non-CPPT         | \$37,327     | Rec Leader III & IV  |
| 5104           | Salaries-CPPT Misc.       | \$28,842     | 4 Park Rangers & Rec Leader III  |
| 6201           | Office Supplies           | \$4,200      | Miscellaneous office supplies  |
| 6202           | Special Dept. Supplies    | \$5,000      | Color toner for Sharp copier, paper for department flyers, misc. office supplies   |
| 6203           | Uniform/ Safety Equipment | \$4,000      | Uniforms & equipment for Park Rangers  |
| 6301           | Printing                  | \$4,550      | Quarterly Vista & Recreation Guides  |
| 6303           | Postage                   | \$5,000      | Quarterly Vista & Recreation Guides mailings and Departmental mailings   |
| 6304           | Membership & Dues         | \$4,800      | CPRS registrations for Director, Recreation Managers, & Park Commissioners   |
| 6310           | Rents & Leases            | \$4,700      | Annual Sharp copier fee  |
| 6311           | Commission Expenses       | \$3,750      | Monthly payment for five Parks & Rec Commissioners   |
| 6314           | Credit Card Fees          | \$15,000     | Processing fees for credit card use for Parks classes & facility rentals   |
| 6340           | Training                  | \$5,000      | For Director, Superintendents, & Office Staff, includes Pesticide Education and Office Training and CPRS training for all Department staff |
| 6730           | Software Maintenance      | \$32,910     | Licensing of Civic Rec program registration & facility reservation software  |
| 6802           | Info Systems Allocation   | \$51,238     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.                  |

**FLEET DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                       |           |   |
|------|---------------------------------------|-----------|---|
| 6803 | Insurance Allocation                  | \$221,907 | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805 | Capital Asset & Equipment Replacement | \$17,799  | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS CONTRACT CLASSES DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$282,107  
Contract Classes: 100-410-61**

| <b>Account</b> | <b>Description</b>         | <b>Total</b> | <b>Explanation</b>  |
|----------------|----------------------------|--------------|---|
| 5103           | Salaries- PT-<br>Non-CP    | \$2,236      | Rec Leaders I, II, & III  |
| 6101           | Professional<br>Services   | \$81,100     | Contractor Instructor Payment   |
| 6202           | Special Dept.<br>Supplies  | \$5,366      | Contract Class operational supplies and equipment   |
| 6353           | Insurance<br>Premiums      | \$5,000      | Insurance for contract classes  |
| 6701           | Equipment<br>Maintenance   | \$3,219      | Annual copier maintenance fee   |
| 6802           | Info Systems<br>Allocation | \$9,930      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance<br>Allocation    | \$27,629     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS YOUTH PROGRAMS DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$232,743  
Youth Programs: 100-411-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP                   | \$41,532     | Rec Leaders I, II, & III  |
| 5104           | Salaries - CPPT- Misc                 | 51,552       | Rec Leaders III & IV  |
| 6202           | Special Dept. Supplies                | \$16,000     | Youth Programs operational supplies and equipment   |
| 6802           | Info Systems Allocation               | \$4,943      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$15,923     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$2,390      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS SENIOR SERVICES DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$264,650  
Senior Services: 100-412-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP- Misc.            | \$10,260     | Rec Leader III  |
| 5110           | Overtime Regular                      | \$4,733      | Excursion/ Special Events   |
| 6101           | Professional Services                 | \$21,600     | HSA Senior Lunches<br>DJ/Mariachi services for Special events   |
| 6202           | Special Dept. Supplies                | \$8,000      | Senior Center operational supplies and equipment for program and special events   |
| 6316           | Excursions & Admission Fees           | \$45,000     | Community Excursions  |
| 6802           | Info Systems Allocation               | \$6,800      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$26,676     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$2,081      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS SPECIAL EVENTS DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$123,397  
Special Events: 100-413-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 6101           | Professional Services                 | \$6,000      | Sound tech & License / 1 Concert in the Park;<br>License & rental / 1 Movie in the Park                                   |
| 6202           | Special Dept. Supplies                | \$2,000      | Operational supplies and equipment for programs   |
| 6802           | Info Systems Allocation               | \$4,138      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$15,923     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$2,007      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS SPORTS CENTER DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$871,557  
Sports Center: 100-414-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP-Misc              | \$233,120    | Rec Leader II & III   |
| 5104           | Salaries-CPPT Misc.                   | \$93,828     | Rec Leader III & IV   |
| 6101           | Professional Services                 | \$50,508     | Contracted instructor payments  |
| 6202           | Special Dept. Supplies                | \$31,475     | Sports Center operational supplies and equipment for program and special events   |
| 6203           | Uniform & Safety Equip.               | \$3,000      | Hourly Staff Uniforms   |
| 6304           | Membership & Dues                     | \$3,500      | Certification for Fitness Personnel, CPRS Membership dues for Recreational Staff  |
| 6340           | Training                              | \$6,000      | Continued Education for Fitness and Sports Center Staff   |
| 6701           | Equipment Maintenance                 | \$20,000     | Maintenance/repairs/replacement of fitness equipment  |
| 6802           | Info Systems Allocation               | \$27,411     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$61,068     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$6,573      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS AQUATICS DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$897,098  
Aquatics Division: 100-415-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP-Misc              | \$393,195    | Rec leader III, Swim Instructors, and Lifeguards  |
| 5104           | Salaries-CPPT Misc.                   | \$136,352    | Senior Lifeguards   |
| 6202           | Special Dept. Supplies                | \$55,000     | Operational supplies and equipment  |
| 6203           | Uniform & Safety Equip                | \$6,000      | Hourly Staff Uniforms   |
| 6304           | Membership & Dues                     | \$2,000      | Memberships and Certifications to Red Cross, SCPPOA, CPRS   |
| 6340           | Training                              | \$9,000      | Mandatory CPR and First Aid Certification & Lifeguard Training  |
| 6701           | Equipment Maintenance                 | \$15,000     | Program equipment maintenance/repairs/replacement   |
| 6802           | Info Systems Allocation               | \$19,521     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$35,769     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$6,489      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS YOUTH SPORTS DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$250,393**  
**Youth Sports: 100-416-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP-Misc.             | \$100,000    | Rec Leader I, II, & III   |
| 6101           | Professional Services                 | \$13,000     | Contracted instructor's payments  |
| 6202           | Special Dept. Supplies                | \$13,000     | Operational supplies & equipment  |
| 6802           | Info Systems Allocation               | \$6,901      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$16,557     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$2,725      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS ADULT SPORTS DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$226,082  
Adult Sports: 100-417-61**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP-Misc              | \$48,215     | Rec Leader I & II   |
| 5104           | Salaries-CPPT Misc.                   | \$13,775     | Rec Leader III & IV   |
| 6101           | Professional Services                 | \$10,560     | Contracted instructor payments  |
| 6202           | Special Dept. Supplies                | \$29,000     | Operational supplies and equipment  |
| 6304           | Membership & Dues                     | \$2,140      | Staff & Adult Teams' SCMAF Registrations  |
| 6802           | Info Systems Allocation               | \$4,972      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation                  | \$16,557     | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |
| 6805           | Capital Asset & Equipment Replacement | \$2,536      | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS TEEN PROGRAMS DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$80,060  
Teen Programs: 100-418-61**

| <b>Account</b> | <b>Description</b>          | <b>Total</b> | <b>Explanation</b>  |
|----------------|-----------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP-Misc.   | \$18,000     | Rec Leader I, II, & III   |
| 6202           | Special Dept. Supplies      | \$12,800     | Operational supplies and equipment  |
| 6316           | Excursions & Admission Fees | \$2,000      | Teen Excursions   |
| 6802           | Info Systems Allocation     | \$13,281     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation        | \$5,000      | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS GROUNDS MAINTENANCE DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$4,009,952  
Grounds Maintenance: 100-460-61**

| <b>Account</b> | <b>Description</b>         | <b>Total</b> | <b>Explanation</b>   |
|----------------|----------------------------|--------------|--|
| 5104           | Salaries-CPPT<br>Misc.     | \$140,340    | Rec Leader II, III , & IV  |
| 5110           | Overtime Regular           | \$65,000     | To cover absences, emergency call outs, Council mandated events  |
| 6101           | Professional Services      | \$128,500    | Parks tree trimming & maintenance  |
| 6202           | Special Dept. Supplies     | \$250,000    | Fertilizers, herbicides, pesticides, trash can liners, safety supplies/equipment, trash barrels for parks, irrigation repair parts & supplies, replacement plants - for around facilities, ballfield maintenance supplies, soils - decomposed granite/mulch, replacement of Park signs at all Parks, as needed, doggy bags & dispensers, miscellaneous maintenance supplies & electrical & plumbing supplies |
| 6203           | Uniform/ Safety Equipment  | \$13,000     | Uniforms for hourly staff, safety equipment for staff, rain gear, etc.   |
| 6204           | Small Tools & Equipment    | \$18,900     | Hedge trimmers, weeders, edgers, backpack blowers, chain saws, pole saws, etc.   |
| 6205           | Equipment Parts & Supplies | \$49,000     | Parts for: Riding Mowers, handheld equipment, belts, blades, filters, mower seats, tires, etc.   |
| 6304           | Memberships & Dues         | \$2,500      | Memberships to Pesticide Applicators Assoc & California Pesticide Licensing Fees for FT Staff  |
| 6309           | Fees & Charges             | \$3,000      | Fire Department Hazmat & AQMD Fees   |
| 6340           | Training                   | \$2,700      | State Mandated Continuing Ed for Certified Pesticide Applicators   |
| 6701           | Equipment Maintenance      | \$25,000     | Year-round maintenance, service & repairs of playground equipment to ensure safety codes and requirements are met.   |

**FLEET DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                       |           |   |
|------|---------------------------------------|-----------|---|
| 6702 | Facility Maintenance                  | \$35,000  | <b>PW Electrical Funding:</b> Annual service & repair to security lighting systems throughout SG parks; Repairs not covered by PW       |
| 6703 | Facility Special Repair & Maintenance | \$10,000  | Barricades & Delineators  |
| 6723 | Electric                              | \$306,000 | Electricity charges for Parks   |
| 6724 | Gas                                   | \$154,000 | Gas charges for Parks   |
| 6802 | Info Systems                          | \$55,207  | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance. |
| 6803 | Insurance Allocation                  | \$371,421 | Charges allocated to departments based on costs for unemployment, worker's comp, and liability claims and insurance premiums            |
| 6804 | Vehicle Maint. Allocation             | \$218,735 | Charges Allocated to departments based on the number of vehicles, equipment, and fuel used by each department.                          |
| 6805 | Capital Asset & Equip. Replacement    | \$29,412  | Costs associated with the replacement of capital assets and equipment such as auto/rolling stock, machinery, and equipment.             |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS FACILITIES MAINTENANCE DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,730,511  
Facilities Maintenance: 100-461-61**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>   |
|----------------|---------------------------|--------------|--|
| 5103           | Salaries- PT-Non-CP       | \$123,030    | Seven Rec Leaders II   |
| 5104           | Salaries-CPPT Misc.       | \$52,685     | Rec Leader II & IV   |
| 5110           | Overtime Regular          | \$27,260     | To cover absences, emergency call outs, Council mandated events  |
| 6101           | Professional Services     | \$45,500     | Refrigeration/freezer/ice machines repairs, Equipment repairs, buffers, waxers, vacuums, etc. Grease Trap service, Kitchen and tank permits, Locksmith services.           |
| 6202           | Special Dept. Supplies    | \$84,500     | Cleaning chemicals, safety equipment, toilet paper & paper towels, miscellaneous supplies/table covers.  |
| 6203           | Uniform/ Safety Equipment | \$5,000      | Uniforms for hourly staff  |
| 6309           | Haz Mat Fees              | \$2,500      | Fire Department Haz Mat Fees   |
| 6701           | Equipment Maintenance     | \$32,300     | C3 multi surface sanitizing equipment, replace commercial wet/dry, & carpet vacuums, safety vests, pressure washers, miscellaneous Park facility improvements/audio system |
| 6702           | Facility Maintenance      | \$25,000     | Facility maintenance & repair not done by PW. <b>PW Electrical Funding:</b> for annual service & repair to interior auxiliary lighting system at SG Park                   |
| 6802           | Info Systems              | \$22,903     | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance.                                    |
| 6803           | Insurance Allocation      | \$193,771    | Charges allocated to departments based on costs for unemployment, worker's comp, and liability claims and insurance premiums   |



FLEET DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL

|      |  |          |   |
|------|--|----------|---|
| 6805 | Capital Asset &<br>Equip.<br>Replacement | \$11,547 | Costs associated with the replacement of capital assets and equipment such as auto/rolling stock, machinery, and equipment. |
|------|--|----------|---|

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS GOLF COURSE DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$105,031  
Golf Course: 100-470-61**

| <b>Account</b> | <b>Description</b>      | <b>Total</b> | <b>Explanation</b>  |
|----------------|-------------------------|--------------|---|
| 5103           | Salaries- PT-Non-CP     | \$13,000     | Rec Leader III  |
| 5104           | Salaries-CPPT Misc.     | \$55,000     | Rec Leader III, IV  |
| 6202           | Special Dept. Supplies  | \$8,500      | Operational supplies and equipment  |
| 6312           | Resale                  | \$4,000      | Refreshments and promotional items  |
| 6701           | Equipment Maintenance   | \$6,000      | Course Upkeep/ Replacements   |
| 6802           | Info Systems Allocation | \$7,580      | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARKS LEASED FACILITIES DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$64,421  
Leased Facilities: 100-471-61**

| <b>Account</b> | <b>Description</b>    | <b>Total</b> | <b>Explanation</b>  |
|----------------|-----------------------|--------------|---|
| 6310           | Rents & Leases        | \$25,000     | Lease agreements with Edison for Circle & Hollydale Regional Parks<br>Lease agreement with DWP - C. Chavez Park |
| 6701           | Equipment Maintenance | \$4,500      | Miscellaneous Repairs at Resource Centers   |
| 6702           | Facility Maintenance  | \$10,000     | Honeywell & SSD service for Resource Centers  |
| 6723           | Electric              | \$22,000     | Electric charges for parks  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PARK ENHANCEMENTS FUND DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$711,854**  
**Park Enhancement Fund: 271-490-81**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------|--------------|---|
| 6801           | Administrative Allocation | \$30,911     | Charges allocated to department based on overhead operational costs                 |
| 7999           | Transfers Out             | \$679,992    | SGP Fence Replacement; Locker Rooms Renovation Project; Seaborg Building Relocation |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# PARKS & RECREATION

## EXPENDITURE SUMMARY BY PROGRAM

|                        | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| ADMINISTRATION         | 1,615,242                         | 1,925,942                         | 2,065,728                    | 2,429,733                            | 1,582,352                     |
| CONTRACT CLASSES       | 148,175                           | 190,228                           | 298,046                      | 196,005                              | 282,107                       |
| YOUTH PROGRAMS         | 190,973                           | 217,506                           | 231,168                      | 206,068                              | 232,743                       |
| SENIOR SERVICES        | 205,900                           | 247,536                           | 273,560                      | 235,758                              | 264,650                       |
| SPECIAL EVENTS         | 223,209                           | 310,619                           | 258,513                      | 256,523                              | 123,397                       |
| SPORTS CENTER          | 798,569                           | 775,993                           | 805,987                      | 932,607                              | 871,557                       |
| AQUATICS               | 1,141,561                         | 1,263,148                         | 1,239,862                    | 963,001                              | 897,098                       |
| YOUTH SPORTS           | 236,946                           | 293,024                           | 288,545                      | 348,970                              | 250,393                       |
| ADULT SPORTS           | 160,692                           | 171,852                           | 268,740                      | 180,924                              | 226,082                       |
| TEEN PROGRAMMING       | 68,109                            | 64,631                            | 85,042                       | 97,262                               | 80,060                        |
| CULTURAL ARTS          | 178,821                           | 271,401                           | 188,121                      | 207,385                              | 6,875                         |
| GROUND MAINTENANCE     | 4,475,697                         | 4,890,020                         | 4,506,897                    | 4,603,629                            | 4,274,399                     |
| FACILITIES MAINTENANCE | 1,372,696                         | 1,662,543                         | 1,891,786                    | 1,683,884                            | 1,730,511                     |
| GOLF COURSE            | 183,445                           | 139,811                           | 108,970                      | 133,825                              | 105,031                       |
| LEASED FACILITIES      | 75,306                            | 62,097                            | 209,990                      | 54,732                               | 64,421                        |
| TRANSPORTATION         | 2,050,847                         | 2,120,240                         | 2,859,211                    | 2,635,439                            | 4,904,883                     |
| PARK ENHANCEMENTS      | 229,705                           | 43,528                            | 29,611                       | 29,611                               | 711,854                       |
| <b>TOTAL</b>           | <b>\$ 13,355,893</b>              | <b>\$ 14,650,119</b>              | <b>\$ 15,609,777</b>         | <b>\$ 15,195,356</b>                 | <b>\$ 16,608,413</b>          |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 7,362,875                         | 8,068,399                         | 8,759,916                    | 8,431,718                            | 7,782,419                     |
| SUPPLIES & SERVICES | 5,531,559                         | 6,490,498                         | 6,824,861                    | 6,763,638                            | 5,592,079                     |
| CAPITAL OUTLAY      | 423,711                           | 81,315                            | 25,000                       | -                                    | -                             |
| OTHER               | 37,748                            | 9,907                             | -                            | -                                    | 3,233,915                     |
| <b>TOTAL</b>        | <b>\$ 13,355,893</b>              | <b>\$ 14,650,119</b>              | <b>\$ 15,609,777</b>         | <b>\$ 15,195,356</b>                 | <b>\$ 16,608,413</b>          |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                       | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|-----------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND          | 11,075,341                        | 12,486,351                        | 12,720,954                   | 12,530,306                           | 10,727,229                    |
| PROP A TRANSIT        | 1,766,828                         | 2,120,240                         | 2,859,211                    | 2,635,439                            | 4,904,883                     |
| PROP C TRANSIT        | 284,019                           | -                                 | -                            | -                                    | -                             |
| PARK ENHANCEMENT FUND | 229,705                           | 43,528                            | 29,611                       | 29,611                               | 711,854                       |
| MEASURE A PARKS       | -                                 | -                                 | -                            | -                                    | 264,447                       |
| <b>TOTAL</b>          | <b>\$ 13,355,893</b>              | <b>\$ 14,650,119</b>              | <b>\$ 15,609,777</b>         | <b>\$ 15,195,356</b>                 | <b>\$ 16,608,413</b>          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>                 |                                   |                                   |                              |                                      |                               |
| <b>DEPT 401 PARKS &amp; RECREATION ADMIN</b> |                                   |                                   |                              |                                      |                               |
| <b>100-401-61</b>                            |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                     | 672,691                           | 751,977                           | 813,899                      | 700,351                              | 675,100                       |
| 5103 Salaries - PT - Non-CP - Misc           | 56,257                            | 28,930                            | 51,000                       | 14,866                               | 37,327                        |
| 5104 Salaries - CPPT Misc                    | 49,045                            | 40,332                            | 28,842                       | 81,853                               | 28,842                        |
| 5110 Overtime Regular                        | 1,237                             | 4,354                             | 1,341                        | 1,325                                | 1,341                         |
| 5120 Holiday Allowance                       | 1,665                             | 3,534                             | 1,665                        | 1,045                                | -                             |
| 5121 Sick Leave Payout                       | -                                 | 139                               | -                            | 118,934                              | -                             |
| 5122 Vacation Leave Payout                   | 5,470                             | 13,046                            | -                            | 28,225                               | 2,685                         |
| 5123 Admin/Comp Time Payout                  | 10,940                            | 5,285                             | -                            | 21,130                               | -                             |
| 5125 Comp Time Payout                        | -                                 | 43                                | -                            | -                                    | -                             |
| 5127 Bonus (Sign-on and Referral)            | 2,000                             | -                                 | -                            | -                                    | -                             |
| 5131 Auto Allowance                          | 12,100                            | 14,300                            | 13,200                       | 11,388                               | 8,640                         |
| 5133 Bilingual Pay                           | 4,225                             | 6,175                             | 4,500                        | 5,233                                | 6,000                         |
| 5201 Retirement - FT Misc                    | 79,572                            | 83,722                            | 87,896                       | 80,230                               | 85,478                        |
| 5204 Retirement - CPPT Misc                  | 6,058                             | 5,051                             | 3,098                        | 10,428                               | 3,620                         |
| 5205 Retirement - FT Misc - UAL              | 71,723                            | 124,467                           | 132,362                      | 132,362                              | 141,871                       |
| 5212 Deferred Comp Match                     | 6,280                             | 5,040                             | 1,680                        | 5,352                                | 1,200                         |
| 5220 Medicare                                | 11,986                            | 12,496                            | 12,501                       | 14,990                               | 11,000                        |
| 5221 Group Medical Insurance                 | 144,272                           | 173,320                           | 224,503                      | 151,919                              | 165,574                       |
| 5230 Life Insurance                          | 1,354                             | 1,573                             | 1,517                        | 1,149                                | 1,263                         |
| 5231 Dental Insurance                        | 5,172                             | 6,003                             | 6,419                        | 4,187                                | 5,073                         |
| 5232 Long Term Disability                    | 1,536                             | 2,013                             | 1,720                        | 1,641                                | 1,747                         |
| 5240 Workers Compensation                    | 15,646                            | 22,012                            | 34,800                       | 34,800                               | 31,914                        |
| 5241 Unemployment Insurance                  | 559                               | 939                               | 1,180                        | 1,180                                | 1,082                         |
| * EMPLOYEE SERVICES                          | <u>1,159,787</u>                  | <u>1,304,751</u>                  | <u>1,422,122</u>             | <u>1,422,589</u>                     | <u>1,209,757</u>              |
| 6101 Professional Services                   | 142,666                           | 31,233                            | 17,270                       | 440,780                              | -                             |
| 6201 Office Supplies                         | 3,746                             | 2,114                             | 4,200                        | 1,955                                | 4,200                         |
| 6202 Special Dept. Supplies                  | 2,945                             | 6,655                             | 5,000                        | 5,662                                | 5,000                         |
| 6203 Uniforms/Safety Equipment               | 3,793                             | 1,632                             | 4,000                        | 1,899                                | 4,000                         |
| 6301 Printing                                | 72,304                            | 68,848                            | 70,248                       | 71,000                               | 4,550                         |
| 6302 Advertising                             | -                                 | 1,315                             | 1,000                        | 568                                  | 500                           |
| 6303 Postage                                 | 16,225                            | 23,896                            | 30,000                       | 23,473                               | 5,000                         |
| 6304 Memberships & Dues                      | 3,400                             | 4,677                             | 4,800                        | 1,270                                | 4,800                         |
| 6306 Events & Meetings                       | 5,502                             | 50                                | 500                          | 784                                  | 500                           |
| 6307 Mileage Reimbursement                   | 741                               | 559                               | 741                          | 590                                  | 741                           |
| 6308 Civic Engagement                        | -                                 | 75,553                            | 155,663                      | 78,718                               | -                             |
| 6309 Fees & Charges                          | 990                               | 691                               | 1,000                        | -                                    | 1,000                         |
| 6310 Rents & Leases                          | 5,898                             | 6,396                             | 4,700                        | 3,725                                | 4,700                         |
| 6311 Commission Expense                      | 1,800                             | 2,250                             | 3,000                        | 2,084                                | 3,750                         |
| 6314 Credit Card Fees                        | 38,972                            | 41,680                            | 15,000                       | 39,131                               | 15,000                        |
| 6315 Cable Services                          | 115                               | 1,353                             | 1,400                        | 981                                  | -                             |
| 6340 Training                                | 965                               | 897                               | 5,000                        | 1,983                                | 5,000                         |
| 6701 Equipment Maintenance                   | 274                               | -                                 | -                            | -                                    | -                             |
| 6721 Telephone                               | 10,503                            | 14,027                            | 8,200                        | 8,936                                | -                             |
| 6730 Software Maintenance                    | 29,850                            | 31,343                            | 29,850                       | 41,570                               | 32,910                        |
| 6802 Info Systems Allocation                 | 40,638                            | 55,107                            | 43,299                       | 43,299                               | 51,238                        |
| 6803 Insurance Allocation                    | 56,439                            | 232,564                           | 221,044                      | 221,044                              | 211,907                       |
| 6804 Vehicle Maintenance Allocation          | -                                 | -                                 | -                            | -                                    | -                             |
| 6805 Capital Asset & Equip Replacement       | 17,691                            | 17,691                            | 17,691                       | 17,691                               | 17,799                        |
| * SUPPLIES & SERVICES                        | <u>455,455</u>                    | <u>620,531</u>                    | <u>643,606</u>               | <u>1,007,144</u>                     | <u>372,595</u>                |
| 9006 Computer Equipment & Software           | -                                 | 660                               | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                             | -                                 | 660                               | -                            | -                                    | -                             |
| <b>** PARKS &amp; RECREATION ADMIN</b>       | <b><u>1,615,242</u></b>           | <b><u>1,925,942</u></b>           | <b><u>2,065,728</u></b>      | <b><u>2,429,733</u></b>              | <b><u>1,582,352</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 410 CONTRACT CLASSES</b>       |                                   |                                   |                              |                                      |                               |
| <b>100-410-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 34,308                            | 56,316                            | 92,463                       | 51,059                               | 88,023                        |
| 5103 Salaries - PT - Non-CP - Misc     | 5,837                             | -                                 | 3,418                        | -                                    | 2,236                         |
| 5104 Salaries - CPPT Misc              | 2,209                             | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                  | 59                                | 1,016                             | 47                           | 2,440                                | -                             |
| 5120 Holiday Allowance                 | 236                               | -                                 | 217                          | -                                    | -                             |
| 5121 Sick Leave Payout                 | 47                                | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 523                               | 1,337                             | -                            | -                                    | 538                           |
| 5123 Admin/Comp Time Payout            | -                                 | 538                               | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 475                               | 865                               | 450                          | 439                                  | 450                           |
| 5201 Retirement - FT Misc              | 4,018                             | 6,422                             | 9,979                        | 6,046                                | 11,103                        |
| 5204 Retirement - CPPT Misc            | 807                               | -                                 | -                            | -                                    | -                             |
| 5205 Retirement - FT Misc - UAL        | 5,352                             | 8,473                             | 15,037                       | 15,037                               | 18,498                        |
| 5212 Deferred Comp Match               | 548                               | 697                               | 180                          | 355                                  | 180                           |
| 5220 Medicare                          | 660                               | 856                               | 1,350                        | 775                                  | 1,323                         |
| 5221 Group Medical Insurance           | 6,845                             | 15,803                            | 39,083                       | 13,492                               | 20,699                        |
| 5230 Life Insurance                    | 126                               | 22                                | 182                          | 79                                   | 182                           |
| 5231 Dental Insurance                  | 266                               | 707                               | 1,035                        | 391                                  | 739                           |
| 5232 Long Term Disability              | 84                                | 156                               | 73                           | 113                                  | 225                           |
| 5240 Workers Compensation              | 1,089                             | 914                               | 3,953                        | 3,953                                | 4,161                         |
| 5241 Unemployment Insurance            | 39                                | 40                                | 134                          | 134                                  | 141                           |
| * EMPLOYEE SERVICES                    | <u>63,529</u>                     | <u>94,162</u>                     | <u>167,601</u>               | <u>94,314</u>                        | <u>148,498</u>                |
| 6101 Professional Services             | 60,171                            | 64,903                            | 81,100                       | 57,901                               | 81,100                        |
| 6201 Office Supplies                   | -                                 | -                                 | -                            | -                                    | -                             |
| 6202 Special Dept. Supplies            | 3,678                             | 4,353                             | 5,366                        | 2,632                                | 5,366                         |
| 6203 Uniforms/Safety Equipment         | 301                               | 44                                | 500                          | -                                    | -                             |
| 6353 Insurance Premiums                | 4,697                             | 4,449                             | 5,000                        | 5,933                                | 5,000                         |
| 6701 Equipment Maintenance             | -                                 | -                                 | 3,219                        | -                                    | 3,219                         |
| 6721 Telephone                         | 552                               | 629                               | 400                          | 365                                  | -                             |
| 6802 Info Systems Allocation           | 7,876                             | 10,680                            | 8,391                        | 8,391                                | 9,930                         |
| 6803 Insurance Allocation              | 6,014                             | 9,651                             | 25,112                       | 25,112                               | 27,629                        |
| 6805 Capital Asset & Equip Replacement | 1,357                             | 1,357                             | 1,357                        | 1,357                                | 1,365                         |
| * SUPPLIES & SERVICES                  | <u>84,646</u>                     | <u>96,066</u>                     | <u>130,445</u>               | <u>101,691</u>                       | <u>133,609</u>                |
| <b>** CONTRACT CLASSES</b>             | <b><u>148,175</u></b>             | <b><u>190,228</u></b>             | <b><u>298,046</u></b>        | <b><u>196,005</u></b>                | <b><u>282,107</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 411 YOUTH PROGRAMS</b>         |  |  |                                       |   |  |
| <b>100-411-61</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 32,568                                     | 37,701                                     | 48,458                                | 40,746  | 50,726                                 |
| 5103 Salaries - PT - Non-CP - Misc     | 18,934                                     | 25,239                                     | 41,532                                | 56,463  | 41,532                                 |
| 5104 Salaries - CPPT Misc              | 64,096                                     | 62,812                                     | 51,552                                | 39,155  | 51,552                                 |
| 5110 Overtime Regular                  | -  | -  | -                                     | 1,198   | -                                      |
| 5120 Holiday Allowance                 | 945  | -  | 945                                   | -   | -                                      |
| 5122 Vacation Leave Payout             | 349  | 359  | -                                     | -   | 359                                    |
| 5123 Admin/Comp Time Payout            | -  | 359  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                     | 538  | 598  | 750                                   | 731   | 750                                    |
| 5201 Retirement - FT Misc              | 3,850                                      | 4,274                                      | 5,285                                 | 4,870   | 6,460                                  |
| 5204 Retirement - CPPT Misc            | 8,496                                      | 8,686                                      | 5,537                                 | 5,189   | 6,469                                  |
| 5205 Retirement - FT Misc - UAL        | 6,834                                      | 4,368                                      | 7,881                                 | 7,881   | 10,660                                 |
| 5212 Deferred Comp Match               | 560  | 493  | 720                                   | 597   | 120                                    |
| 5220 Medicare                          | 1,735                                      | 1,832                                      | 1,708                                 | 1,998   | 2,101                                  |
| 5221 Group Medical Insurance           | 11,198                                     | 11,211                                     | 17,576                                | 16,754  | 17,675                                 |
| 5230 Life Insurance                    | 72   | 62   | 98                                    | 88  | 98                                     |
| 5231 Dental Insurance                  | 495  | 479  | 451                                   | 484   | 607                                    |
| 5232 Long Term Disability              | 82   | 104  | 119                                   | 116   | 129                                    |
| 5240 Workers Compensation              | 1,391                                      | 2,510                                      | 2,072                                 | 2,072   | 2,398                                  |
| 5241 Unemployment Insurance            | 50   | 107  | 70                                    | 70  | 81                                     |
| * EMPLOYEE SERVICES                    | <u>152,193</u>                             | <u>161,194</u>                             | <u>184,754</u>                        | <u>178,412</u>                                | <u>191,717</u>                         |
| 6202 Special Dept. Supplies            | 15,467                                     | 14,158                                     | 16,000                                | 5,236   | 16,000                                 |
| 6203 Uniforms/Safety Equipment         | 1,229                                      | 1,076                                      | 1,500                                 | 1,225   | 770                                    |
| 6307 Mileage Reimbursement             | 47   | -  | -                                     | -   | -                                      |
| 6316 Excursions & Admission Fees       | 6,035                                      | 6,615                                      | 8,000                                 | -   | -                                      |
| 6340 Training                          | -  | 72   | 1,000                                 | 1,348   | 1,000                                  |
| 6721 Telephone                         | 141  | 182  | 200                                   | 132   | -                                      |
| 6802 Info Systems Allocation           | 3,920                                      | 5,316                                      | 4,177                                 | 4,177   | 4,943                                  |
| 6803 Insurance Allocation              | 9,565                                      | 26,517                                     | 13,161                                | 13,161  | 15,923                                 |
| 6805 Capital Asset & Equip Replacement | 2,376                                      | 2,376                                      | 2,376                                 | 2,376   | 2,390                                  |
| * SUPPLIES & SERVICES                  | <u>38,780</u>                              | <u>56,312</u>                              | <u>46,414</u>                         | <u>27,655</u>                                 | <u>41,026</u>                          |
| <b>** YOUTH PROGRAMS</b>               | <b><u>190,973</u></b>                      | <b><u>217,506</u></b>                      | <b><u>231,168</u></b>                 | <b><u>206,068</u></b>                         | <b><u>232,743</u></b>                  |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 412 SENIOR SERVICES</b>        |  |  |                                       |   |  |
| <b>100-412-61</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 71,646                                     | 86,083                                     | 78,525                                | 77,694  | 84,985                                 |
| 5103 Salaries - PT - Non-CP - Misc     | 14,469                                     | 17,781                                     | 10,260                                | 16,984  | 10,260                                 |
| 5104 Salaries - CPPT Misc              | 401  | 443  | -                                     | 233   | -                                      |
| 5110 Overtime Regular                  | 6,050                                      | 5,974                                      | 4,733                                 | 5,274   | 4,733                                  |
| 5120 Holiday Allowance                 | 619  | 63   | 619                                   | -   | -                                      |
| 5122 Vacation Leave Payout             | 1,406                                      | 1,462                                      | -                                     | -   | 1,552                                  |
| 5123 Admin/Comp Time Payout            | -  | 179  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                     | 925  | 1,255                                      | 1,050                                 | 926   | 1,125                                  |
| 5201 Retirement - FT Misc              | 8,375                                      | 9,744                                      | 8,546                                 | 9,230   | 10,807                                 |
| 5204 Retirement - CPPT Misc            | 51   | 55   | -                                     | 30  | -                                      |
| 5205 Retirement - FT Misc - UAL        | 8,328                                      | 12,393                                     | 12,770                                | 12,770  | 17,859                                 |
| 5212 Deferred Comp Match               | 105  | 221  | 60                                    | 118   | 90                                     |
| 5220 Medicare                          | 1,448                                      | 1,637                                      | 1,433                                 | 1,463   | 1,420                                  |
| 5221 Group Medical Insurance           | 11,420                                     | 15,985                                     | 14,569                                | 14,620  | 16,164                                 |
| 5230 Life Insurance                    | 153  | 180  | 154                                   | 138   | 161                                    |
| 5231 Dental Insurance                  | 334  | 506  | 384                                   | 358   | 441                                    |
| 5232 Long Term Disability              | 171  | 234  | 197                                   | 179   | 217                                    |
| 5240 Workers Compensation              | 1,697                                      | 1,768                                      | 3,358                                 | 3,358   | 4,018                                  |
| 5241 Unemployment Insurance            | 61   | 76   | 114                                   | 114   | 136                                    |
| * EMPLOYEE SERVICES                    | <u>127,657</u>                             | <u>156,039</u>                             | <u>136,772</u>                        | <u>143,488</u>                                | <u>153,968</u>                         |
| 6101 Professional Services             | 17,837                                     | 18,514                                     | 21,600                                | 20,033  | 21,600                                 |
| 6201 Office Supplies                   | -  | -  | -                                     | -   | -                                      |
| 6202 Special Dept. Supplies            | 7,753                                      | 8,489                                      | 8,000                                 | 9,131   | 8,000                                  |
| 6203 Uniforms/Safety Equipment         | 412  | 389  | 700                                   | 886   | -                                      |
| 6307 Mileage Reimbursement             | -  | 24   | -                                     | -   | -                                      |
| 6309 Fees & Charges                    | -  | -  | 525                                   | -   | 525                                    |
| 6310 Rents & Leases                    | -  | -  | -                                     | -   | -                                      |
| 6316 Excursions & Admission Fees       | 36,805                                     | 36,001                                     | 76,000                                | 32,187  | 45,000                                 |
| 6340 Training                          | -  | -  | 800                                   | 865   | -                                      |
| 6721 Telephone                         | 28   | 24   | 22                                    | 27  | -                                      |
| 6802 Info Systems Allocation           | 5,394                                      | 7,315                                      | 5,747                                 | 5,747   | 6,800                                  |
| 6803 Insurance Allocation              | 7,947                                      | 18,673                                     | 21,326                                | 21,326  | 26,676                                 |
| 6805 Capital Asset & Equip Replacement | <u>2,068</u>                               | <u>2,068</u>                               | <u>2,068</u>                          | <u>2,068</u>                                  | <u>2,081</u>                           |
| * SUPPLIES & SERVICES                  | <u>78,243</u>                              | <u>91,497</u>                              | <u>136,788</u>                        | <u>92,269</u>                                 | <u>110,682</u>                         |
| <b>** SENIOR SERVICES</b>              | <b><u>205,900</u></b>                      | <b><u>247,536</u></b>                      | <b><u>273,560</u></b>                 | <b><u>235,758</u></b>                         | <b><u>264,650</u></b>                  |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 413 SPECIAL EVENTS</b>         |                                   |                                   |                              |                                      |                               |
| <b>100-413-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 33,764                            | 55,303                            | 48,458                       | 43,261                               | 50,726                        |
| 5103 Salaries - PT - Non-CP - Misc     | 13,193                            | 10,627                            | 19,853                       | 12,389                               | 1,000                         |
| 5104 Salaries - CPPT Misc              | 4,877                             | 4,461                             | -                            | 1,337                                | -                             |
| 5110 Overtime Regular                  | 3,635                             | 6,262                             | 4,627                        | 5,539                                | 1,000                         |
| 5120 Holiday Allowance                 | 945                               | -                                 | 945                          | -                                    | -                             |
| 5122 Vacation Leave Payout             | 349                               | 359                               | -                            | -                                    | 359                           |
| 5123 Admin/Comp Time Payout            | -                                 | 359                               | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 538                               | 1,198                             | 750                          | 731                                  | 750                           |
| 5201 Retirement - FT Misc              | 4,354                             | 6,163                             | 5,285                        | 5,165                                | 6,460                         |
| 5204 Retirement - CPPT Misc            | 1,190                             | 826                               | -                            | 345                                  | -                             |
| 5205 Retirement - FT Misc - UAL        | 5,372                             | 8,876                             | 7,881                        | 7,881                                | 10,660                        |
| 5212 Deferred Comp Match               | 560                               | 493                               | 720                          | 597                                  | 120                           |
| 5220 Medicare                          | 864                               | 1,129                             | 727                          | 909                                  | 766                           |
| 5221 Group Medical Insurance           | 12,929                            | 21,158                            | 17,576                       | 17,866                               | 17,675                        |
| 5230 Life Insurance                    | 72                                | 132                               | 98                           | 88                                   | 98                            |
| 5231 Dental Insurance                  | 495                               | 690                               | 451                          | 590                                  | 607                           |
| 5232 Long Term Disability              | 83                                | 174                               | 119                          | 115                                  | 129                           |
| 5240 Workers Compensation              | 1,094                             | 1,183                             | 2,072                        | 2,072                                | 2,398                         |
| 5241 Unemployment Insurance            | 39                                | 51                                | 70                           | 70                                   | 81                            |
| * EMPLOYEE SERVICES                    | <u>84,353</u>                     | <u>119,444</u>                    | <u>109,632</u>               | <u>98,954</u>                        | <u>92,829</u>                 |
| 6101 Professional Services             | 61,370                            | 87,947                            | 45,300                       | 72,092                               | 6,000                         |
| 6201 Office Supplies                   | -                                 | 700                               | -                            | -                                    | -                             |
| 6202 Special Dept. Supplies            | 64,433                            | 81,308                            | 77,048                       | 64,881                               | 2,000                         |
| 6203 Uniforms/Safety Equipment         | -                                 | 1,556                             | 1,500                        | 1,893                                | -                             |
| 6701 Equipment Maintenance             | -                                 | 722                               | 6,380                        | 51                                   | 500                           |
| 6802 Info Systems Allocation           | 3,282                             | 4,450                             | 3,497                        | 3,497                                | 4,138                         |
| 6803 Insurance Allocation              | 7,776                             | 12,497                            | 13,161                       | 13,161                               | 15,923                        |
| 6805 Capital Asset & Equip Replacement | 1,995                             | 1,995                             | 1,995                        | 1,995                                | 2,007                         |
| * SUPPLIES & SERVICES                  | <u>138,855</u>                    | <u>191,175</u>                    | <u>148,881</u>               | <u>157,569</u>                       | <u>30,568</u>                 |
| <b>** SPECIAL EVENTS</b>               | <u><b>223,209</b></u>             | <u><b>310,619</b></u>             | <u><b>258,513</b></u>        | <u><b>256,523</b></u>                | <u><b>123,397</b></u>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 414 SPORTS CENTER</b>          |                                   |                                   |                              |                                      |                               |
| <b>100-414-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 154,533                           | 60,265                            | 144,493                      | 182,338                              | 194,554                       |
| 5103 Salaries - PT - Non-CP - Misc     | 268,299                           | 295,353                           | 233,120                      | 276,433                              | 233,120                       |
| 5104 Salaries - CPPT Misc              | 118,143                           | 111,270                           | 93,828                       | 144,498                              | 93,828                        |
| 5110 Overtime Regular                  | 1,182                             | 1,845                             | 1,625                        | 2,695                                | 1,625                         |
| 5120 Holiday Allowance                 | 96                                | 572                               | 27                           | -                                    | -                             |
| 5122 Vacation Leave Payout             | 2,817                             | 6,268                             | -                            | -                                    | -                             |
| 5123 Admin/Comp Time Payout            | 77                                | -                                 | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 2,395                             | 220                               | 413                          | 500                                  | 300                           |
| 5201 Retirement - FT Misc              | 20,742                            | 10,024                            | 15,563                       | 23,434                               | 24,454                        |
| 5204 Retirement - CPPT Misc            | 19,719                            | 15,982                            | 14,115                       | 18,409                               | 11,775                        |
| 5205 Retirement - FT Misc - UAL        | 13,094                            | 30,287                            | 34,176                       | 34,176                               | 40,885                        |
| 5212 Deferred Comp Match               | 2,510                             | 160                               | 165                          | 264                                  | 120                           |
| 5220 Medicare                          | 8,051                             | 6,895                             | 7,614                        | 8,774                                | 7,566                         |
| 5221 Group Medical Insurance           | 39,954                            | 15,961                            | 31,393                       | 39,234                               | 40,933                        |
| 5230 Life Insurance                    | 311                               | 212                               | 318                          | 398                                  | 447                           |
| 5231 Dental Insurance                  | 1,676                             | 646                               | 978                          | 1,243                                | 1,160                         |
| 5232 Long Term Disability              | 373                               | 97                                | 215                          | 308                                  | 351                           |
| 5240 Workers Compensation              | 3,622                             | 6,497                             | 8,985                        | 8,985                                | 9,197                         |
| 5241 Unemployment Insurance            | 130                               | 277                               | 305                          | 305                                  | 312                           |
| * EMPLOYEE SERVICES                    | <u>657,724</u>                    | <u>562,831</u>                    | <u>587,334</u>               | <u>741,993</u>                       | <u>660,627</u>                |
| 6101 Professional Services             | 46,914                            | 52,429                            | 65,508                       | 45,774                               | 50,508                        |
| 6201 Office Supplies                   | -                                 | -                                 | -                            | -                                    | -                             |
| 6202 Special Dept. Supplies            | 20,615                            | 29,857                            | 31,475                       | 32,234                               | 31,475                        |
| 6203 Uniforms/Safety Equipment         | 2,919                             | 3,035                             | 3,000                        | 5,586                                | 3,000                         |
| 6304 Memberships & Dues                | 748                               | 1,644                             | 3,500                        | 1,635                                | 3,500                         |
| 6307 Mileage Reimbursement             | 240                               | -                                 | 500                          | -                                    | -                             |
| 6310 Rents & Leases                    | 1,073                             | 1,155                             | 1,395                        | 733                                  | 1,395                         |
| 6314 Credit Card Fees                  | -                                 | -                                 | -                            | -                                    | -                             |
| 6340 Training                          | 840                               | 1,963                             | 6,000                        | 5,133                                | 6,000                         |
| 6353 Insurance Premiums                | (202)                             | -                                 | -                            | -                                    | -                             |
| 6701 Equipment Maintenance             | 12,121                            | 17,590                            | 20,000                       | 12,058                               | 20,000                        |
| 6721 Telephone                         | 751                               | 826                               | 506                          | 692                                  | -                             |
| 6802 Info Systems Allocation           | 21,741                            | 29,480                            | 23,163                       | 23,163                               | 27,411                        |
| 6803 Insurance Allocation              | 26,551                            | 68,650                            | 57,073                       | 57,073                               | 61,068                        |
| 6805 Capital Asset & Equip Replacement | 6,533                             | 6,533                             | 6,533                        | 6,533                                | 6,573                         |
| * SUPPLIES & SERVICES                  | <u>140,845</u>                    | <u>213,162</u>                    | <u>218,653</u>               | <u>190,613</u>                       | <u>210,930</u>                |
| <b>** SPORTS CENTER</b>                | <b><u>798,569</u></b>             | <b><u>775,993</u></b>             | <b><u>805,987</u></b>        | <b><u>932,607</u></b>                | <b><u>871,557</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 415 AQUATICS</b>               |                                   |                                   |                              |                                      |                               |
| <b>100-415-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 82,041                            | 135,588                           | 158,839                      | 158,427                              | 113,951                       |
| 5103 Salaries - PT - Non-CP - Misc     | 560,534                           | 564,211                           | 619,590                      | 504,691                              | 393,195                       |
| 5104 Salaries - CPPT Misc              | 146,044                           | 167,312                           | 168,221                      | 94,612                               | 136,352                       |
| 5110 Overtime Regular                  | 369                               | 574                               | 746                          | 1,594                                | 746                           |
| 5120 Holiday Allowance                 | 522                               | 1,326                             | 17                           | -                                    | -                             |
| 5122 Vacation Leave Payout             | 4,779                             | -                                 | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 1,100                             | 1,845                             | 2,363                        | 2,303                                | 1,500                         |
| 5201 Retirement - FT Misc              | 9,680                             | 15,307                            | 17,313                       | 18,869                               | 14,489                        |
| 5204 Retirement - CPPT Misc            | 18,676                            | 20,866                            | 18,067                       | 12,074                               | 16,484                        |
| 5205 Retirement - FT Misc - UAL        | 15,216                            | 23,618                            | 26,273                       | 26,273                               | 23,947                        |
| 5212 Deferred Comp Match               | 845                               | 2,017                             | 1,095                        | 1,798                                | 1,320                         |
| 5220 Medicare                          | 11,650                            | 12,709                            | 18,223                       | 11,117                               | 8,700                         |
| 5221 Group Medical Insurance           | 15,286                            | 16,223                            | 16,704                       | 27,157                               | 29,151                        |
| 5230 Life Insurance                    | 175                               | 317                               | 304                          | 274                                  | 168                           |
| 5231 Dental Insurance                  | 445                               | 627                               | 558                          | 814                                  | 690                           |
| 5232 Long Term Disability              | 152                               | 370                               | 395                          | 378                                  | 281                           |
| 5240 Workers Compensation              | 3,144                             | 5,092                             | 6,908                        | 6,908                                | 5,387                         |
| 5241 Unemployment Insurance            | 113                               | 218                               | 234                          | 234                                  | 183                           |
| * EMPLOYEE SERVICES                    | <u>870,771</u>                    | <u>968,220</u>                    | <u>1,055,849</u>             | <u>867,522</u>                       | <u>746,544</u>                |
| 6101 Professional Services             | 18,317                            | 19,240                            | -                            | 575                                  | -                             |
| 6202 Special Dept. Supplies            | 90,870                            | 87,417                            | 55,000                       | 25,584                               | 55,000                        |
| 6203 Uniforms/Safety Equipment         | 5,751                             | 7,259                             | 7,200                        | 113                                  | 6,000                         |
| 6304 Memberships & Dues                | 725                               | 1,779                             | 3,000                        | 189                                  | 2,000                         |
| 6307 Mileage Reimbursement             | 291                               | 600                               | 500                          | -                                    | 500                           |
| 6309 Fees & Charges                    | -                                 | 1,275                             | 1,275                        | -                                    | 1,275                         |
| 6340 Training                          | 8,005                             | 7,764                             | 10,000                       | 2,037                                | 9,000                         |
| 6701 Equipment Maintenance             | 1,966                             | 10,352                            | 15,000                       | -                                    | 15,000                        |
| 6702 Facility Maintenance              | 98,194                            | 50,833                            | -                            | -                                    | -                             |
| 6721 Telephone                         | 938                               | 218                               | 215                          | 158                                  | -                             |
| 6802 Info Systems Allocation           | 15,483                            | 20,996                            | 16,497                       | 16,497                               | 19,521                        |
| 6803 Insurance Allocation              | 23,800                            | 53,794                            | 43,876                       | 43,876                               | 35,769                        |
| 6805 Capital Asset & Equip Replacement | 6,450                             | 6,450                             | 6,450                        | 6,450                                | 6,489                         |
| * SUPPLIES & SERVICES                  | <u>270,789</u>                    | <u>267,977</u>                    | <u>159,013</u>               | <u>95,479</u>                        | <u>150,554</u>                |
| 9005 Machinery & Equipment             | -                                 | 26,951                            | 25,000                       | -                                    | -                             |
| * CAPITAL OUTLAY                       | -                                 | 26,951                            | 25,000                       | -                                    | -                             |
| <b>** AQUATICS</b>                     | <b><u>1,141,561</u></b>           | <b><u>1,263,148</u></b>           | <b><u>1,239,862</u></b>      | <b><u>963,001</u></b>                | <b><u>897,098</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 416 YOUTH SPORTS</b>           |  |  |                                       |   |  |
| <b>100-416-61</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 6,764                                      | 28,298                                     | 47,077                                | 45,794  | 52,748                                 |
| 5103 Salaries - PT - Non-CP - Misc     | 94,119                                     | 166,209                                    | 120,109                               | 146,195                                       | 100,000                                |
| 5104 Salaries - CPPT Misc              | 29,898                                     | -  | -                                     | -   | -                                      |
| 5110 Overtime Regular                  | 2,072                                      | 516  | 1,706                                 | 309   | 1,000                                  |
| 5120 Holiday Allowance                 | 125  | -  | 142                                   | -   | -                                      |
| 5122 Vacation Leave Payout             | 14   | -  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                     | 350  | 520  | 863                                   | 841   | 900                                    |
| 5201 Retirement - FT Misc              | 834  | 5,597                                      | 5,149                                 | 5,475   | 6,733                                  |
| 5204 Retirement - CPPT Misc            | 6,204                                      | 4,766                                      | -                                     | 5,017   | -                                      |
| 5205 Retirement - FT Misc - UAL        | 7,846                                      | 8,036                                      | 8,097                                 | 8,097   | 11,034                                 |
| 5212 Deferred Comp Match               | -  | 567  | 105                                   | 220   | 120                                    |
| 5220 Medicare                          | 1,958                                      | 2,834                                      | 3,266                                 | 2,796   | 2,228                                  |
| 5221 Group Medical Insurance           | 7,078                                      | 11,263                                     | 16,824                                | 16,042  | 17,675                                 |
| 5230 Life Insurance                    | 52   | 78   | 94                                    | 85  | 98                                     |
| 5231 Dental Insurance                  | 242  | 253  | 431                                   | 388   | 460                                    |
| 5232 Long Term Disability              | 54   | 80   | 118                                   | 112   | 135                                    |
| 5240 Workers Compensation              | 1,239                                      | 1,767                                      | 2,129                                 | 2,129   | 2,494                                  |
| 5241 Unemployment Insurance            | 44   | 75   | 72                                    | 72  | 85                                     |
| * EMPLOYEE SERVICES                    | <u>158,896</u>                             | <u>230,859</u>                             | <u>206,182</u>                        | <u>233,573</u>                                | <u>195,710</u>                         |
| 6101 Professional Services             | 26,376                                     | 21,501                                     | 31,800                                | 17,711  | 13,000                                 |
| 6202 Special Dept. Supplies            | 6,738                                      | 10,025                                     | 25,000                                | 21,846  | 13,000                                 |
| 6203 Uniforms/Safety Equipment         | 1,807                                      | 1,266                                      | 2,000                                 | 1,666   | 1,500                                  |
| 6304 Memberships & Dues                | 350  | -  | -                                     | -   | -                                      |
| 6307 Mileage Reimbursement             | 356  | -  | 500                                   | -   | -                                      |
| 6310 Rents & Leases                    | 21,713                                     | -  | -                                     | -   | -                                      |
| 6340 Training                          | 1,260                                      | -  | 1,000                                 | 202   | 1,000                                  |
| 6353 Insurance Premiums                | 583  | 584  | -                                     | -   | -                                      |
| 6701 Equipment Maintenance             | -  | -  | -                                     | 1,909   | -                                      |
| 6802 Info Systems Allocation           | 5,473                                      | 7,421                                      | 5,831                                 | 5,831   | 6,901                                  |
| 6803 Insurance Allocation              | 10,687                                     | 18,659                                     | 13,523                                | 13,523  | 16,557                                 |
| 6805 Capital Asset & Equip Replacement | <u>2,709</u>                               | <u>2,709</u>                               | <u>2,709</u>                          | <u>2,709</u>                                  | <u>2,725</u>                           |
| * SUPPLIES & SERVICES                  | <u>78,050</u>                              | <u>62,165</u>                              | <u>82,363</u>                         | <u>115,397</u>                                | <u>54,683</u>                          |
| <b>** YOUTH SPORTS</b>                 | <b><u>236,946</u></b>                      | <b><u>293,024</u></b>                      | <b><u>288,545</u></b>                 | <b><u>348,970</u></b>                         | <b><u>250,393</u></b>                  |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 417 ADULT SPORTS</b>           |                                   |                                   |                              |                                      |                               |
| <b>100-417-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 15,761                            | 28,298                            | 36,223                       | 35,785                               | 52,748                        |
| 5103 Salaries - PT - Non-CP - Misc     | 46,534                            | 41,811                            | 85,894                       | 49,913                               | 48,215                        |
| 5104 Salaries - CPPT Misc              | 15,801                            | 4,213                             | 43,094                       | 4,429                                | 13,775                        |
| 5110 Overtime Regular                  | 1,369                             | 1,777                             | 1,369                        | 689                                  | 1,369                         |
| 5120 Holiday Allowance                 | 125                               | -                                 | 132                          | -                                    | -                             |
| 5122 Vacation Leave Payout             | 14                                | -                                 | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 500                               | 520                               | 713                          | 695                                  | 900                           |
| 5201 Retirement - FT Misc              | 1,895                             | 3,189                             | 3,967                        | 4,283                                | 6,733                         |
| 5204 Retirement - CPPT Misc            | 3,578                             | 1,776                             | 4,628                        | 2,664                                | 893                           |
| 5205 Retirement - FT Misc - UAL        | 7,846                             | 8,036                             | 6,332                        | 6,332                                | 11,085                        |
| 5212 Deferred Comp Match               | 200                               | 567                               | 45                           | 124                                  | 120                           |
| 5220 Medicare                          | 1,189                             | 1,110                             | 1,820                        | 1,325                                | 1,532                         |
| 5221 Group Medical Insurance           | 10,540                            | 11,263                            | 13,818                       | 10,351                               | 17,675                        |
| 5230 Life Insurance                    | 64                                | 78                                | 80                           | 72                                   | 98                            |
| 5231 Dental Insurance                  | 275                               | 253                               | 315                          | 284                                  | 460                           |
| 5232 Long Term Disability              | 77                                | 80                                | 91                           | 86                                   | 135                           |
| 5240 Workers Compensation              | 1,239                             | 1,775                             | 1,665                        | 1,665                                | 2,494                         |
| 5241 Unemployment Insurance            | 44                                | 76                                | 56                           | 56                                   | 85                            |
| * EMPLOYEE SERVICES                    | <u>107,051</u>                    | <u>104,822</u>                    | <u>200,243</u>               | <u>118,754</u>                       | <u>158,317</u>                |
| 6101 Professional Services             | 2,940                             | 5,760                             | 10,560                       | 12,884                               | 10,560                        |
| 6202 Special Dept. Supplies            | 21,540                            | 23,485                            | 36,000                       | 31,821                               | 29,000                        |
| 6203 Uniforms/Safety Equipment         | 580                               | 732                               | 1,500                        | 168                                  | 1,500                         |
| 6304 Memberships & Dues                | 890                               | -                                 | 2,140                        | -                                    | 2,140                         |
| 6307 Mileage Reimbursement             | 147                               | -                                 | 500                          | -                                    | -                             |
| 6701 Equipment Maintenance             | 475                               | 475                               | 500                          | -                                    | 500                           |
| 6702 Facility Maintenance              | 11,025                            | 9,964                             | -                            | -                                    | -                             |
| 6802 Info Systems Allocation           | 3,943                             | 5,347                             | 4,201                        | 4,201                                | 4,972                         |
| 6803 Insurance Allocation              | 9,581                             | 18,746                            | 10,575                       | 10,575                               | 16,557                        |
| 6805 Capital Asset & Equip Replacement | 2,521                             | 2,521                             | 2,521                        | 2,521                                | 2,536                         |
| * SUPPLIES & SERVICES                  | <u>53,642</u>                     | <u>67,030</u>                     | <u>68,497</u>                | <u>62,171</u>                        | <u>67,765</u>                 |
| <b>** ADULT SPORTS</b>                 | <b><u>160,692</u></b>             | <b><u>171,852</u></b>             | <b><u>268,740</u></b>        | <b><u>180,924</u></b>                | <b><u>226,082</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 418 TEEN PROGRAMMING</b>       |                                   |                                   |                              |                                      |                               |
| <b>100-418-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 30,270                            | 20,032                            | 20,695                       | 39,110                               | 15,931                        |
| 5103 Salaries - PT - Non-CP - Misc     | 562                               | -                                 | 11,000                       | 10,489                               | 18,000                        |
| 5104 Salaries - CPPT Misc              | 759                               | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                  | -                                 | 14                                | -                            | 478                                  | -                             |
| 5120 Holiday Allowance                 | 92                                | -                                 | 82                           | -                                    | -                             |
| 5121 Sick Leave Payout                 | 16                                | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 175                               | 978                               | -                            | -                                    | 269                           |
| 5123 Admin/Comp Time Payout            | -                                 | 179                               | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 425                               | 305                               | 300                          | 293                                  | 225                           |
| 5201 Retirement - FT Misc              | 3,527                             | 2,287                             | 2,255                        | 4,626                                | 2,028                         |
| 5204 Retirement - CPPT Misc            | 147                               | -                                 | -                            | -                                    | -                             |
| 5205 Retirement - FT Misc - UAL        | 2,515                             | 6,026                             | 3,366                        | 3,366                                | 3,348                         |
| 5212 Deferred Comp Match               | 538                               | 254                               | 120                          | 214                                  | 90                            |
| 5220 Medicare                          | 497                               | 307                               | 306                          | 725                                  | 499                           |
| 5221 Group Medical Insurance           | 5,461                             | 5,458                             | 6,013                        | 9,667                                | 4,535                         |
| 5230 Life Insurance                    | 68                                | 36                                | 28                           | 67                                   | 21                            |
| 5231 Dental Insurance                  | 272                               | 6                                 | 231                          | 287                                  | 172                           |
| 5232 Long Term Disability              | 72                                | 58                                | 51                           | 92                                   | 39                            |
| 5240 Workers Compensation              | 512                               | 722                               | 885                          | 885                                  | 753                           |
| 5241 Unemployment Insurance            | 18                                | 30                                | 30                           | 30                                   | 26                            |
| * EMPLOYEE SERVICES                    | <u>45,924</u>                     | <u>36,692</u>                     | <u>45,361</u>                | <u>70,330</u>                        | <u>45,936</u>                 |
| 6202 Special Dept. Supplies            | 3,182                             | 4,989                             | 12,800                       | 4,373                                | 12,800                        |
| 6316 Excursions & Admission Fees       | 3,505                             | -                                 | 9,000                        | 4,678                                | 2,000                         |
| 6802 Info Systems Allocation           | 10,534                            | 14,284                            | 11,223                       | 11,223                               | 13,281                        |
| 6803 Insurance Allocation              | 3,928                             | 7,629                             | 5,621                        | 5,621                                | 5,000                         |
| 6805 Capital Asset & Equip Replacement | 1,037                             | 1,037                             | 1,037                        | 1,037                                | 1,043                         |
| * SUPPLIES & SERVICES                  | <u>22,185</u>                     | <u>27,939</u>                     | <u>39,681</u>                | <u>26,932</u>                        | <u>34,124</u>                 |
| <b>** TEEN PROGRAMMING</b>             | <b><u>68,109</u></b>              | <b><u>64,631</u></b>              | <b><u>85,042</u></b>         | <b><u>97,262</u></b>                 | <b><u>80,060</u></b>          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>         | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|------------------------------------|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>       |  |  |                                       |   |  |
| <b>DEPT 419 CULTURAL ARTS</b>      |  |  |                                       |   |  |
| <b>100-419-61</b>                  |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.           | 68,923                                     | 103,125                                    | 78,525                                | 81,241  | -                                      |
| 5103 Salaries - PT - Non-CP - Misc | 36,545                                     | 44,983                                     | 11,280                                | 42,399  | 4,600                                  |
| 5110 Overtime Regular              | -  | 205  | 930                                   | 203   | 600                                    |
| 5120 Holiday Allowance             | 72   | -  | 72                                    | -   | -                                      |
| 5122 Vacation Leave Payout         | 147  | 179  | -                                     | -   | -                                      |
| 5123 Admin/Comp Time Payout        | -  | 179  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                 | 1,150                                      | 2,180                                      | 1,350                                 | 1,316   | -                                      |
| 5201 Retirement - FT Misc          | 8,146                                      | 11,690                                     | 8,579                                 | 9,692   | -                                      |
| 5205 Retirement - FT Misc - UAL    | 13,249                                     | 16,947                                     | 12,770                                | 12,770  | -                                      |
| 5212 Deferred Comp Match           | 55   | 221  | 60                                    | 118   | -                                      |
| 5220 Medicare                      | 1,606                                      | 2,182                                      | 1,840                                 | 1,813   | 75                                     |
| 5221 Group Medical Insurance       | 10,956                                     | 25,933                                     | 14,569                                | 15,731  | -                                      |
| 5230 Life Insurance                | 146  | 261  | 154                                   | 138   | -                                      |
| 5231 Dental Insurance              | 311  | 806  | 384                                   | 345   | -                                      |
| 5232 Long Term Disability          | 161  | 304  | 197                                   | 183   | -                                      |
| 5240 Workers Compensation          | 1,462                                      | 2,805                                      | 3,358                                 | 3,358   | -                                      |
| 5241 Unemployment Insurance        | 53   | 119  | 114                                   | 114   | -                                      |
| * EMPLOYEE SERVICES                | <u>142,982</u>                             | <u>212,119</u>                             | <u>134,182</u>                        | <u>169,422</u>                                | <u>5,275</u>                           |
| 6101 Professional Services         | 11,639                                     | 10,550                                     | 12,000                                | 11,672  | -                                      |
| 6202 Special Dept. Supplies        | 7,565                                      | 12,904                                     | 10,000                                | 3,700   | 1,600                                  |
| 6203 Uniforms/Safety Equipment     | -  | 64   | -                                     | -   | -                                      |
| 6301 Printing                      | 912  | 3,754                                      | 5,000                                 | 641   | -                                      |
| 6302 Advertising                   | 147  | -  | -                                     | -   | -                                      |
| 6304 Memberships & Dues            | 100  | 449  | 737                                   | 308   | -                                      |
| 6307 Mileage Reimbursement         | 186  | 352  | 500                                   | 215   | -                                      |
| 6316 Excursions & Admission Fees   | 21   | 15   | -                                     | -   | -                                      |
| 6340 Training                      | -  | 1,568                                      | 2,000                                 | 101   | -                                      |
| 6730 Software Maintenance          | -  | -  | 2,376                                 | -   | -                                      |
| 6803 Insurance Allocation          | 15,269                                     | 29,626                                     | 21,326                                | 21,326  | -                                      |
| * SUPPLIES & SERVICES              | <u>35,839</u>                              | <u>59,282</u>                              | <u>53,939</u>                         | <u>37,963</u>                                 | <u>1,600</u>                           |
| <b>** CULTURAL ARTS</b>            | <b><u>178,821</u></b>                      | <b><u>271,401</u></b>                      | <b><u>188,121</u></b>                 | <b><u>207,385</u></b>                         | <b><u>6,875</u></b>                    |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>                 |                                   |                                   |                              |                                      |                               |
| <b>DEPT 460 GROUNDS MAINTENANCE</b>          |                                   |                                   |                              |                                      |                               |
| <b>100-460-61</b>                            |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                     | 1,200,071                         | 1,305,513                         | 1,362,135                    | 1,326,857                            | 1,183,280                     |
| 5103 Salaries - PT - Non-CP - Misc           | 118,794                           | 51,048                            | 76,290                       | 61,516                               | -                             |
| 5104 Salaries - CPPT Misc                    | 167,265                           | 226,974                           | 182,712                      | 191,870                              | 140,340                       |
| 5110 Overtime Regular                        | 113,002                           | 154,131                           | 85,243                       | 82,282                               | 65,000                        |
| 5120 Holiday Allowance                       | 7,613                             | 2,056                             | 7,330                        | 303                                  | -                             |
| 5121 Sick Leave Payout                       | -                                 | -                                 | -                            | 292                                  | -                             |
| 5122 Vacation Leave Payout                   | 7,099                             | 7,906                             | -                            | 6,230                                | 3,107                         |
| 5125 Comp Time Payout                        | 2,504                             | 649                               | -                            | -                                    | 649                           |
| 5130 Uniform/Tool Allowance                  | 1,000                             | 1,000                             | -                            | 1,300                                | -                             |
| 5133 Bilingual Pay                           | 11,900                            | 14,250                            | 13,500                       | 13,553                               | 12,600                        |
| 5134 Stand-By Pay                            | 16,485                            | 16,289                            | 7,740                        | 12,079                               | 13,350                        |
| 5201 Retirement - FT Misc                    | 144,796                           | 151,069                           | 147,743                      | 161,800                              | 150,083                       |
| 5204 Retirement - CPPT Misc                  | 21,070                            | 25,362                            | 16,242                       | 19,948                               | 17,613                        |
| 5205 Retirement - FT Misc - UAL              | 132,163                           | 198,443                           | 216,762                      | 216,762                              | 248,664                       |
| 5212 Deferred Comp Match                     | 14,385                            | 16,451                            | 11,910                       | 16,115                               | 10,320                        |
| 5220 Medicare                                | 24,732                            | 25,566                            | 22,928                       | 24,390                               | 19,623                        |
| 5221 Group Medical Insurance                 | 339,740                           | 403,353                           | 454,087                      | 455,223                              | 398,230                       |
| 5230 Life Insurance                          | 2,575                             | 2,849                             | 2,747                        | 2,403                                | 2,328                         |
| 5231 Dental Insurance                        | 12,503                            | 14,416                            | 14,028                       | 13,182                               | 10,982                        |
| 5232 Long Term Disability                    | 2,391                             | 3,084                             | 2,962                        | 2,786                                | 2,674                         |
| 5240 Workers Compensation                    | 27,050                            | 32,568                            | 56,991                       | 56,991                               | 55,938                        |
| 5241 Unemployment Insurance                  | 966                               | 1,389                             | 1,932                        | 1,932                                | 1,896                         |
| * EMPLOYEE SERVICES                          | <u>2,368,105</u>                  | <u>2,654,366</u>                  | <u>2,683,283</u>             | <u>2,667,813</u>                     | <u>2,336,677</u>              |
| 6101 Professional Services                   | 206,357                           | 164,818                           | 202,000                      | 174,740                              | 128,500                       |
| 6202 Special Dept. Supplies                  | 195,879                           | 232,338                           | 253,000                      | 162,767                              | 250,000                       |
| 6203 Uniforms/Safety Equipment               | 12,702                            | 13,798                            | 13,000                       | 13,936                               | 13,000                        |
| 6204 Small Tools & Equipment                 | 13,798                            | 14,161                            | 48,900                       | 44,035                               | 18,900                        |
| 6205 Equipment Parts & Supplies              | 54,565                            | 31,907                            | 49,000                       | 41,912                               | 49,000                        |
| 6304 Memberships & Dues                      | 770                               | 760                               | 2,500                        | 1,433                                | 2,500                         |
| 6307 Mileage Reimbursement                   | -                                 | -                                 | -                            | 63                                   | -                             |
| 6309 Fees & Charges                          | 4,667                             | -                                 | 3,000                        | 216                                  | 3,000                         |
| 6310 Rents & Leases                          | 849                               | 896                               | 900                          | 607                                  | 900                           |
| 6340 Training                                | 432                               | 2,624                             | 2,700                        | 1,784                                | 2,700                         |
| 6646 Urban Orch.Park Bulky Items/Strike Team | 382,323                           | 362,192                           | -                            | 128,807                              | -                             |
| 6701 Equipment Maintenance                   | 35,614                            | 14,210                            | 50,000                       | -                                    | 25,000                        |
| 6702 Facility Maintenance                    | 36,368                            | 14,922                            | 35,000                       | 230                                  | 35,000                        |
| 6703 Facility Special Repair & Maintenance   | -                                 | 13,739                            | 20,000                       | -                                    | 10,000                        |
| 6720 Utilities                               | 10,559                            | 14,324                            | -                            | 16,965                               | -                             |
| 6721 Telephone                               | 35,668                            | 37,946                            | 37,000                       | 29,849                               | -                             |
| 6723 Electric                                | 291,884                           | 405,879                           | 296,000                      | 513,007                              | 306,000                       |
| 6724 Gas                                     | 157,782                           | 210,026                           | 154,000                      | 148,850                              | 154,000                       |
| 6802 Info Systems Allocation                 | 43,786                            | 59,375                            | 46,652                       | 46,652                               | 55,207                        |
| 6803 Insurance Allocation                    | 113,194                           | 344,076                           | 361,993                      | 361,993                              | 371,421                       |
| 6804 Vehicle Maintenance Allocation          | 219,808                           | 218,735                           | 218,735                      | 218,735                              | 218,735                       |
| 6805 Capital Asset & Equip Replacement       | 29,234                            | 29,234                            | 29,234                       | 29,234                               | 29,412                        |
| * SUPPLIES & SERVICES                        | <u>1,846,238</u>                  | <u>2,185,960</u>                  | <u>1,823,614</u>             | <u>1,935,816</u>                     | <u>1,673,275</u>              |
| 9003 Auto/Rolling Stock                      | 61,353                            | 11,445                            | -                            | -                                    | -                             |
| 9200 Park Improvements                       | 200,000                           | 38,249                            | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                             | <u>261,353</u>                    | <u>49,694</u>                     | <u>-</u>                     | <u>-</u>                             | <u>-</u>                      |
| <b>** GROUNDS MAINTENANCE</b>                | <b><u>4,475,697</u></b>           | <b><u>4,890,020</u></b>           | <b><u>4,506,897</u></b>      | <b><u>4,603,629</u></b>              | <b><u>4,009,952</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 461 FACILITIES MAINTENANCE</b> |                                   |                                   |                              |                                      |                               |
| <b>100-461-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 550,759                           | 561,336                           | 661,512                      | 625,916                              | 617,321                       |
| 5103 Salaries - PT - Non-CP - Misc     | 121,073                           | 120,972                           | 123,030                      | 129,295                              | 123,030                       |
| 5104 Salaries - CPPT Misc              | 23,510                            | 17,150                            | 52,685                       | 23,357                               | 52,685                        |
| 5110 Overtime Regular                  | 60,174                            | 82,084                            | 50,179                       | 46,352                               | 27,260                        |
| 5120 Holiday Allowance                 | 2,819                             | 3,673                             | 2,819                        | 996                                  | -                             |
| 5122 Vacation Leave Payout             | 6,700                             | 3,578                             | -                            | 2,098                                | 3,341                         |
| 5125 Comp Time Payout                  | -                                 | 60                                | -                            | -                                    | 60                            |
| 5133 Bilingual Pay                     | 4,800                             | 5,625                             | 5,400                        | 7,605                                | 8,100                         |
| 5134 Stand-By Pay                      | 5,300                             | 16,424                            | 7,740                        | 11,818                               | 13,920                        |
| 5201 Retirement - FT Misc              | 64,830                            | 63,032                            | 73,575                       | 74,357                               | 78,490                        |
| 5204 Retirement - CPPT Misc            | 2,990                             | 2,139                             | 2,278                        | 2,976                                | 2,626                         |
| 5205 Retirement - FT Misc - UAL        | 63,861                            | 93,868                            | 102,822                      | 102,822                              | 129,729                       |
| 5212 Deferred Comp Match               | 4,450                             | 4,799                             | 4,200                        | 4,381                                | 4,200                         |
| 5220 Medicare                          | 11,663                            | 11,650                            | 12,137                       | 12,203                               | 11,406                        |
| 5221 Group Medical Insurance           | 173,249                           | 195,014                           | 265,080                      | 210,010                              | 196,091                       |
| 5230 Life Insurance                    | 1,247                             | 1,284                             | 1,398                        | 1,216                                | 1,258                         |
| 5231 Dental Insurance                  | 6,382                             | 6,821                             | 7,697                        | 5,931                                | 6,217                         |
| 5232 Long Term Disability              | 1,213                             | 1,394                             | 1,261                        | 1,472                                | 1,584                         |
| 5240 Workers Compensation              | 13,437                            | 14,695                            | 27,034                       | 27,034                               | 29,183                        |
| 5241 Unemployment Insurance            | 481                               | 627                               | 916                          | 916                                  | 989                           |
| * EMPLOYEE SERVICES                    | <u>1,118,937</u>                  | <u>1,206,225</u>                  | <u>1,401,762</u>             | <u>1,290,755</u>                     | <u>1,307,490</u>              |
| 6101 Professional Services             | 24,228                            | 36,573                            | 73,500                       | 66,183                               | 45,500                        |
| 6201 Office Supplies                   | 1,682                             | 479                               | -                            | -                                    | -                             |
| 6202 Special Dept. Supplies            | 93,020                            | 107,781                           | 84,500                       | 95,051                               | 84,500                        |
| 6203 Uniforms/Safety Equipment         | 5,977                             | 5,726                             | 6,000                        | 9,211                                | 5,000                         |
| 6309 Fees & Charges                    | 170                               | 875                               | 2,500                        | 714                                  | 2,500                         |
| 6701 Equipment Maintenance             | 3,515                             | 68,048                            | 44,300                       | 2,068                                | 32,300                        |
| 6702 Facility Maintenance              | 50,226                            | 43,592                            | 75,000                       | 16,120                               | 25,000                        |
| 6721 Telephone                         | 1,681                             | 1,872                             | 1,680                        | 1,236                                | -                             |
| 6802 Info Systems Allocation           | 18,165                            | 24,632                            | 19,354                       | 19,354                               | 22,903                        |
| 6803 Insurance Allocation              | 43,619                            | 155,263                           | 171,713                      | 171,713                              | 193,771                       |
| 6805 Capital Asset & Equip Replacement | 11,477                            | 11,477                            | 11,477                       | 11,477                               | 11,547                        |
| * SUPPLIES & SERVICES                  | <u>253,758</u>                    | <u>456,318</u>                    | <u>490,024</u>               | <u>393,129</u>                       | <u>423,021</u>                |
| <b>** FACILITIES MAINTENANCE</b>       | <b><u>1,372,696</u></b>           | <b><u>1,662,543</u></b>           | <b><u>1,891,786</u></b>      | <b><u>1,683,884</u></b>              | <b><u>1,730,511</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 470 GOLF COURSE</b>            |                                   |                                   |                              |                                      |                               |
| <b>100-470-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 26,089                            | 1,947                             | -                            | 18,670                               | -                             |
| 5103 Salaries - PT - Non-CP - Misc     | 33,775                            | 20,339                            | 28,456                       | 11,782                               | 13,000                        |
| 5104 Salaries - CPPT Misc              | 46,800                            | 60,408                            | 42,998                       | 62,847                               | 55,000                        |
| 5110 Overtime Regular                  | -                                 | 14                                | -                            | 492                                  | -                             |
| 5120 Holiday Allowance                 | 20                                | -                                 | -                            | -                                    | -                             |
| 5121 Sick Leave Payout                 | 16                                | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 27                                | 823                               | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 376                               | 26                                | -                            | -                                    | -                             |
| 5201 Retirement - FT Misc              | 3,076                             | 227                               | -                            | 2,192                                | -                             |
| 5204 Retirement - CPPT Misc            | 9,741                             | 7,651                             | 4,618                        | 8,007                                | 6,903                         |
| 5205 Retirement - FT Misc - UAL        | 3,246                             | 3,842                             | -                            | -                                    | -                             |
| 5212 Deferred Comp Match               | 484                               | 34                                | -                            | -                                    | -                             |
| 5220 Medicare                          | 1,582                             | 1,212                             | 938                          | 1,360                                | 986                           |
| 5221 Group Medical Insurance           | 4,344                             | 294                               | -                            | 4,979                                | -                             |
| 5230 Life Insurance                    | 62                                | 8                                 | -                            | 57                                   | -                             |
| 5231 Dental Insurance                  | 126                               | 30                                | -                            | 109                                  | -                             |
| 5232 Long Term Disability              | 64                                | 9                                 | -                            | 45                                   | -                             |
| 5240 Workers Compensation              | 660                               | 1,640                             | -                            | -                                    | -                             |
| 5241 Unemployment Insurance            | 23                                | 70                                | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                    | <u>130,509</u>                    | <u>98,574</u>                     | <u>77,011</u>                | <u>110,539</u>                       | <u>75,889</u>                 |
| 6101 Professional Services             | -                                 | -                                 | 3,000                        | -                                    | -                             |
| 6202 Special Dept. Supplies            | 15,384                            | 11,592                            | 8,500                        | 10,417                               | 8,500                         |
| 6203 Uniforms/Safety Equipment         | 843                               | 886                               | 900                          | 1,102                                | 900                           |
| 6309 Fees & Charges                    | 319                               | 319                               | 600                          | -                                    | 600                           |
| 6312 Resale Items                      | 1,628                             | 1,411                             | 5,000                        | 3,523                                | 4,000                         |
| 6701 Equipment Maintenance             | 20,044                            | -                                 | 6,000                        | 284                                  | 6,000                         |
| 6802 Info Systems Allocation           | 6,013                             | 8,154                             | 6,406                        | 6,406                                | 7,580                         |
| 6803 Insurance Allocation              | 7,152                             | 17,322                            | -                            | -                                    | -                             |
| 6805 Capital Asset & Equip Replacement | <u>1,553</u>                      | <u>1,553</u>                      | <u>1,553</u>                 | <u>1,553</u>                         | <u>1,562</u>                  |
| * SUPPLIES & SERVICES                  | <u>52,935</u>                     | <u>41,237</u>                     | <u>31,959</u>                | <u>23,286</u>                        | <u>29,142</u>                 |
| <b>** GOLF COURSE</b>                  | <b><u>183,445</u></b>             | <b><u>139,811</u></b>             | <b><u>108,970</u></b>        | <b><u>133,825</u></b>                | <b><u>105,031</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 471 LEASED FACILITIES</b>      |                                   |                                   |                              |                                      |                               |
| <b>100-471-61</b>                      |                                   |                                   |                              |                                      |                               |
| 5103 Salaries - PT - Non-CP - Misc     | 150                               | -                                 | 45,864                       | 345                                  | 50                            |
| 5220 Medicare                          | <u>2</u>                          | <u>-</u>                          | <u>-</u>                     | <u>5</u>                             | <u>1</u>                      |
| * EMPLOYEE SERVICES                    | 153                               | -                                 | 45,864                       | 350                                  | 51                            |
| 6202 Special Dept. Supplies            | -                                 | 2,360                             | -                            | -                                    | -                             |
| 6310 Rents & Leases                    | 41,963                            | 23,805                            | 122,277                      | 23,878                               | 25,000                        |
| 6701 Equipment Maintenance             | 150                               | -                                 | 4,500                        | -                                    | 4,500                         |
| 6702 Facility Maintenance              | -                                 | -                                 | 10,000                       | -                                    | 10,000                        |
| 6720 Utilities                         | -                                 | 1,970                             | -                            | -                                    | -                             |
| 6721 Telephone                         | 2,898                             | 3,074                             | 2,750                        | 2,655                                | -                             |
| 6723 Electric                          | 23,805                            | 27,897                            | 22,000                       | 25,251                               | 22,000                        |
| 6802 Info Systems Allocation           | 1,346                             | 1,825                             | 1,433                        | 1,433                                | 1,697                         |
| 6803 Insurance Allocation              | 3,826                             | -                                 | -                            | -                                    | -                             |
| 6805 Capital Asset & Equip Replacement | <u>1,166</u>                      | <u>1,166</u>                      | <u>1,166</u>                 | <u>1,166</u>                         | <u>1,173</u>                  |
| * SUPPLIES & SERVICES                  | 75,153                            | 62,097                            | 164,126                      | 54,383                               | 64,370                        |
| <b>** LEASED FACILITIES</b>            | <b><u>75,306</u></b>              | <b><u>62,097</u></b>              | <b><u>209,990</u></b>        | <b><u>54,732</u></b>                 | <b><u>64,421</u></b>          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 221 PROP A TRANSIT FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 480 TRANSPORTATION</b>      |                                   |                                   |                              |                                      |                               |
| <b>221-480-33</b>                   |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.            | 82,847                            | 65,479                            | 158,169                      | 84,856                               | 113,423                       |
| 5103 Salaries - PT - Non-CP - Misc  | 24,043                            | 40,587                            | 18,033                       | 32,638                               | 18,033                        |
| 5104 Salaries - CPPT Misc           | 2,026                             | 104                               | 25,776                       | 1,643                                | 1,311                         |
| 5110 Overtime Regular               | 330                               | -                                 | 299                          | -                                    | -                             |
| 5120 Holiday Allowance              | -                                 | 189                               | 19                           | 194                                  | -                             |
| 5121 Sick Leave Payout              | -                                 | -                                 | -                            | 29,733                               | -                             |
| 5122 Vacation Leave Payout          | 740                               | -                                 | -                            | 6,803                                | -                             |
| 5123 Admin/Comp Time Payout         | 1,451                             | -                                 | -                            | 5,283                                | -                             |
| 5127 Bonus (Sign-on and Referral)   | 500                               | -                                 | -                            | -                                    | -                             |
| 5131 Auto Allowance                 | 1,925                             | 2,275                             | 2,100                        | 1,677                                | 960                           |
| 5133 Bilingual Pay                  | 405                               | 20                                | 300                          | 292                                  | 300                           |
| 5201 Retirement - FT Misc           | 10,163                            | 7,427                             | 17,020                       | 9,903                                | 14,272                        |
| 5204 Retirement - CPPT Misc         | 1,420                             | 4,681                             | 2,768                        | 3,782                                | 165                           |
| 5205 Retirement - FT Misc - UAL     | 24,585                            | 22,690                            | 23,957                       | 23,957                               | 23,836                        |
| 5212 Deferred Comp Match            | 1,260                             | 491                               | 240                          | 874                                  | 120                           |
| 5220 Medicare                       | 1,702                             | 1,570                             | 2,834                        | 2,535                                | 1,943                         |
| 5221 Group Medical Insurance        | 15,349                            | 6,200                             | 42,280                       | 11,464                               | 8,250                         |
| 5230 Life Insurance                 | 185                               | 124                               | 280                          | 138                                  | 76                            |
| 5231 Dental Insurance               | 486                               | 269                               | 1,150                        | 409                                  | 309                           |
| 5232 Long Term Disability           | 210                               | 190                               | 226                          | 215                                  | 145                           |
| 5240 Workers Compensation           | 4,515                             | 5,567                             | 6,299                        | 6,299                                | 5,362                         |
| 5241 Unemployment Insurance         | 162                               | 238                               | 214                          | 214                                  | 182                           |
| * EMPLOYEE SERVICES                 | <u>174,304</u>                    | <u>158,101</u>                    | <u>301,965</u>               | <u>222,910</u>                       | <u>188,687</u>                |
| 6101 Professional Services          | 1,285,887                         | 1,608,361                         | 2,005,532                    | 1,945,124                            | 1,608,360                     |
| 6202 Special Dept. Supplies         | 631                               | 1,599                             | 9,830                        | 240                                  | 9,830                         |
| 6203 Uniforms/Safety Equipment      | 60                                | -                                 | 500                          | -                                    | 500                           |
| 6304 Memberships & Dues             | 37,282                            | -                                 | 37,800                       | -                                    | 25,000                        |
| 6307 Mileage Reimbursement          | 90                                | -                                 | 800                          | -                                    | 800                           |
| 6308 Civic Engagement               | -                                 | -                                 | 12,000                       | -                                    | 12,000                        |
| 6309 Fees & Charges                 | -                                 | -                                 | -                            | -                                    | 4,596                         |
| 6310 Rents & Leases                 | 84,452                            | 88,780                            | 84,452                       | 78,842                               | 84,452                        |
| 6320 Metro Bus Passes               | 9,523                             | 7,565                             | 9,500                        | 4,123                                | 6,500                         |
| 6340 Training                       | -                                 | -                                 | 800                          | -                                    | -                             |
| 6701 Equipment Maintenance          | 3,729                             | -                                 | 12,000                       | -                                    | 12,000                        |
| 6721 Telephone                      | 3,409                             | 2,312                             | 2,400                        | 2,568                                | -                             |
| 6801 Administrative Allocation      | 79,849                            | 139,825                           | 298,501                      | 298,501                              | 311,603                       |
| 6802 Info Systems Allocation        | 40,473                            | 54,882                            | 43,123                       | 43,123                               | 51,030                        |
| 6803 Insurance Allocation           | 47,141                            | 58,815                            | 40,009                       | 40,009                               | 35,602                        |
| * SUPPLIES & SERVICES               | <u>1,592,524</u>                  | <u>1,962,139</u>                  | <u>2,557,247</u>             | <u>2,412,529</u>                     | <u>2,162,273</u>              |
| 7999 Transfers Out                  | -                                 | -                                 | -                            | -                                    | 2,553,923                     |
| * OTHER                             | -                                 | -                                 | -                            | -                                    | 2,553,923                     |
| <b>** PROP A TRANSIT FUND</b>       | <b><u>1,766,828</u></b>           | <b><u>2,120,240</u></b>           | <b><u>2,859,211</u></b>      | <b><u>2,635,439</u></b>              | <b><u>4,904,883</u></b>       |

| <u>ACCOUNT DESCRIPTION</u>          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 222 PROP C TRANSIT FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 480 TRANSPORTATION</b>      |                                   |                                   |                              |                                      |                               |
| <b>222-480-33</b>                   |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services          | 284,019                           | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES               | 284,019                           | -                                 | -                            | -                                    | -                             |
| <b>** PROP C TRANSIT FUND</b>       | <b><u>284,019</u></b>             | <b><u>-</u></b>                   | <b><u>-</u></b>              | <b><u>-</u></b>                      | <b><u>-</u></b>               |

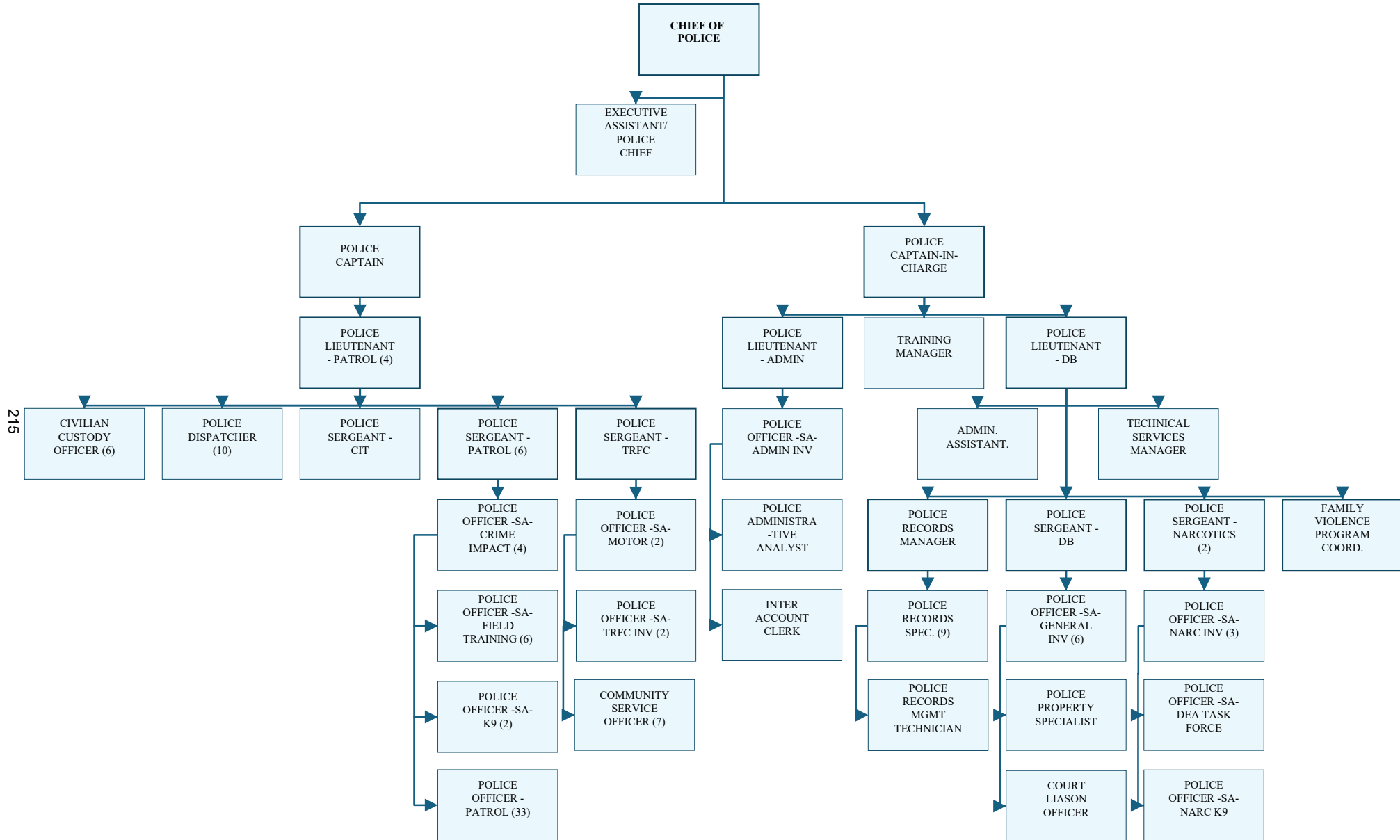
**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 271 PARK ENHANCEMENTS FUND</b> |  |  |                                       |   |  |
| <b>DEPT 490 PARK ENHANCEMENTS</b>      |  |  |                                       |   |  |
| <b>271-490-61</b>                      |  |  |                                       |   |  |
| 6309 Fees & Charges                    | -  | -  | -                                     | -   | 951                                    |
| 6801 Administrative Allocation         | 29,600                                     | 29,611                                     | 29,611                                | 29,611  | 30,911                                 |
| * SUPPLIES & SERVICES                  | 29,600                                     | 29,611                                     | 29,611                                | 29,611  | 31,862                                 |
| 7999 Transfers Out                     | 37,748                                     | 9,907                                      | -                                     | -   | 679,992                                |
| * OTHER                                | 37,748                                     | 9,907                                      | -                                     | -   | 679,992                                |
| 9004 Furniture & Fixtures              | -  | -  | -                                     | -   | -                                      |
| 9100 Facility Improvements             | 162,357                                    | 4,010                                      | -                                     | -   | -                                      |
| * CAPITAL OUTLAY                       | 162,357                                    | 4,010                                      | -                                     | -   | -                                      |
| <b>** PARK ENHANCEMENTS FUND</b>       | <b>229,705</b>                             | <b>43,528</b>                              | <b>29,611</b>                         | <b>29,611</b>                                 | <b>711,854</b>                         |

| <u>ACCOUNT DESCRIPTION</u>           | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--------------------------------------|--|--|---------------------------------------|---|--|
| <b>FUND 272 MEASURE A PARKS FUND</b> |  |  |                                       |   |  |
| <b>DEPT 460 GROUNDS MAINTENANCE</b>  |  |  |                                       |   |  |
| <b>272-460-61</b>                    |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.             | -  | -  | -                                     | -   | 140,298                                |
| 5133 Bilingual Pay                   | -  | -  | -                                     | -   | 1,800                                  |
| 5133 Stand-By Pay                    | -  | -  | -                                     | -   | 1,675                                  |
| 5201 Retirement - FT Misc            | -  | -  | -                                     | -   | 17,833                                 |
| 5205 Retirement - FT Misc - UAL      | -  | -  | -                                     | -   | 29,483                                 |
| 5212 Deferred Comp Match             | -  | -  | -                                     | -   | 1,200                                  |
| 5220 Medicare                        | -  | -  | -                                     | -   | 2,085                                  |
| 5221 Group Medical Insurance         | -  | -  | -                                     | -   | 60,270                                 |
| 5230 Life Insurance                  | -  | -  | -                                     | -   | 280                                    |
| 5231 Dental Insurance                | -  | -  | -                                     | -   | 2,305                                  |
| 5232 Long Term Disability            | -  | -  | -                                     | -   | 361                                    |
| 5240 Workers Compensation            | -  | -  | -                                     | -   | 6,632                                  |
| 5241 Unemployment Insurance          | -  | -  | -                                     | -   | 225                                    |
| * EMPLOYEE SERVICES                  | -  | -  | -                                     | -   | 264,447                                |
| <b>** MEASURE A PARKS FUND</b>       | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                              | <b>-</b>                                      | <b>264,447</b>                         |

This page intentionally left blank

# POLICE DEPARTMENT



# CITY OF SOUTH GATE POLICE DEPARTMENT

## BUDGETED POSITIONS

| Position                            | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>          |                      |                      |                      |                      |                      |
| Chief of Police                     | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Captain in Charge                   | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Police Captain                      | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Police Lieutenant                   | 5.00                 | 6.00                 | 6.00                 | 6.00                 | 6.00                 |
| Police Sergeant                     | 11.00                | 12.00                | 12.00                | 12.00                | 11.00                |
| Police Officer-Special Assignment   | 27.00                | 27.00                | 27.00                | 27.00                | 27.00                |
| Police Officer                      | 39.00                | 38.00                | 38.00                | 33.00                | 33.00                |
| Administrative Assistant            | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Civilian Custody Officer            | 6.00                 | 6.00                 | 6.00                 | 6.00                 | 6.00                 |
| Community Service Officer           | 6.00                 | 7.00                 | 7.00                 | 7.00                 | 7.00                 |
| Court Officer                       | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Crime Analyst                       | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| Crime Prevention Specialist         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | -                    |
| Crime Scene Forensic Specialist     | 2.00                 | 2.00                 | 2.00                 | -                    | -                    |
| Executive Assistant to Police Chief | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Family Violence Program Coordinator | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Intermediate Account Clerk          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Office Assistant                    | 1.00                 | 1.00                 | 1.00                 | -                    | -                    |
| Police Administrative Analyst       | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Police Dispatcher                   | 10.00                | 10.00                | 10.00                | 10.00                | 10.00                |
| Police Property Specialist          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Police Records Manager              | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Police Records Mgmt Technician      | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Police Records Specialist           | 10.00                | 12.00                | 12.00                | 12.00                | 9.00                 |
| Police Training Manager             | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Police Training Specialist          | 1.00                 | -                    | -                    | -                    | -                    |
| Senior Administrative Analyst       | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Technical Services Manager          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| <b>Part-Time Positions</b>          |                      |                      |                      |                      |                      |
| Community Service Officer           | 6.16                 | 2.86                 | 2.86                 | 2.00                 | 2.00                 |
| CIS Aide                            | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Court Officer                       | 0.95                 | -                    | -                    | 1.00                 | 1.00                 |
| Office Assistant                    | 0.48                 | 0.48                 | 0.48                 | 1.00                 | 1.00                 |
| Police Dispatcher                   | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Police Officer                      | 0.14                 | 0.48                 | 0.48                 | 1.00                 | 1.00                 |
| Police Records Specialist           | 3.33                 | 0.88                 | 0.88                 | 4.00                 | 4.00                 |
| Reserve Police Officer              | 0.96                 | 0.96                 | 0.96                 | -                    | -                    |
| Student Worker                      | 0.95                 | -                    | -                    | -                    | -                    |
| <b>Total Full-Time</b>              | <b>131.00</b>        | <b>137.00</b>        | <b>137.00</b>        | <b>129.00</b>        | <b>123.00</b>        |
| <b>Total Part-Time</b>              | <b>12.96</b>         | <b>5.65</b>          | <b>5.65</b>          | <b>11.00</b>         | <b>11.00</b>         |
| <b>Total Department FTE</b>         | <b>143.96</b>        | <b>142.65</b>        | <b>142.65</b>        | <b>140.00</b>        | <b>134.00</b>        |
| <b>Fund</b>                         |                      |                      |                      |                      |                      |
| 100 - General Fund                  | 141.24               | 140.17               | 140.17               | 138.00               | 133.00               |
| 230 - AB3229/COPS                   | 2.72                 | 2.48                 | 2.48                 | 1.00                 | -                    |
| 522- Information Systems            | -                    | -                    | -                    | 1.00                 | 1.00                 |
| <b>Total Department FTE by Fund</b> | <b>143.96</b>        | <b>142.65</b>        | <b>142.65</b>        | <b>140.00</b>        | <b>134.00</b>        |



## POLICE DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The South Gate Police Department is committed to delivering professional, community-oriented public safety services 24 hours a day, seven days a week. With 134 full-time employees and numerous specialized units, the department provides a broad spectrum of law enforcement, crime prevention, emergency response, investigations, and administrative services. The department is structured into the following divisions: Administration, Patrol, Detective Bureau, Traffic Bureau, Jail Maintenance, Records Bureau, Dispatch Center, Police IT, Crime Prevention, and Asset Forfeiture.

### PROGRAMS AND SERVICES

The **Administration Division** is responsible for:

- Overseeing personnel management, recruitment, internal affairs, and professional standards.
- Managing department-wide training and compliance with POST and STC standards.
- Overseeing employee wellness through the Peer Support Team.
- Administering department grants, policy development, and budget control.
- Coordinating public engagement through the Explorer Program and social media.

The **Patrol Division** is responsible for:

- Providing 24/7 emergency response, crime suppression, and directed enforcement.
- Managing units including K9, SWAT, Field Training, Parole/Probation Team, and Community Service Officers.
- Conducting homeless outreach, clean-up operations, and multi-agency gang task force deployments.
- Supporting youth engagement through the Police Explorer Program and educational outreach.

The **Detective Bureau** is responsible for:

- Investigating general, violent, and narcotics-related crimes.
- Overseeing Property and Evidence
- Court Liaison with the District Attorney's Office.
- Managing the Crime Analyst role to support intelligence-led policing.
- Administering eSCAR reports, Adult Protective Services (APS), and leading Internet Crimes Against Children (ICAC) efforts.

The **Traffic Bureau** is responsible for:

- Prevent and Investigate traffic collisions, including severe injury and fatal incidents.
- Conducting DUI checkpoints, saturation patrols, and pedestrian safety enforcement.
- Administering the crossing guard program and parking enforcement.
- Managing traffic education grants such as OTS STEP and cannabis-related enforcement efforts.

The **Jail Maintenance Division** is responsible for:

- Operating the City's Type 1 Jail Facility in compliance with BSCC and DOJ standards.
- Processing and housing misdemeanor and felony arrestees prior to transfer.
- Administering jail inspections, training, and mandated STC certifications.



## POLICE DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

- Coordinating jail medical, mental health, and custodial services.

The **Records Bureau** is responsible for:

- Maintaining police records including crime reports, citations, warrants, and subpoenas.
- Continuous 24-hour California Law Enforcement Telecommunication System (CLETS) Operations to include entries, updates, and validations.
- Processing California Public Records Act (CPRA) requests and providing customer support.
- Managing document redaction, validations, and DOJ teletype entries.
- Supporting matron duties for female arrestees and records training programs.

The **Dispatch Center Division** is responsible for:

- Answering and triaging 9-1-1 and non-emergency calls citywide.
- Managing radio communications for officers and inter-agency coordination.
- Training dispatchers in active shooter, de-escalation, and wellness practices.
- Implementing 988 mental health alternative response routing.

The **Police IT Division** is responsible for:

- Maintaining servers, mobile data computers, radios, software, and secure networks.
- Ensuring CJIS compliance through regular upgrades and security enhancements.
- Managing telecommunications and IT project implementation for field and administrative systems.
- Supporting CAD/RMS, video systems, and Mobile Device Management (MDM).

The **Crime Prevention Unit** is responsible for:

- Hosting Neighborhood and Business Watch programs and community engagement events.
- Coordinating educational campaigns such as Red Ribbon Week and CERT training.
- Managing outreach programs including “Coffee with a Cop,” National Night Out, and shelter placement services.

The **Asset Forfeiture Fund** is responsible for:

- Supporting law enforcement operations with funding from seized and forfeited assets.
- Purchasing tactical equipment, training supplies, software, and investigative services.
- Funding enhancements to officer safety, digital investigations, and inter-agency operations.
- Managing grant administration costs and technological upgrades for police systems.

### GOALS AND OBJECTIVES FOR FY 2026-27

- Hire and train ten new sworn officers and multiple civilian support staff across Dispatch, Records, Patrol, and Jail.
- Expand mental health and homelessness response through the HOST grant and new training initiatives.
- Complete implementation of eSOPH systems for improved documentation and background processing.
- Increase the number of public safety partnerships.
- Continue interagency collaboration on gang, probation, traffic, and narcotics enforcement operations.



## POLICE DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

- Continue seeking grant opportunities to offset costs of projects and equipment.

### **NOTABLE CHANGES**

#### **Notable Changes - Personnel**

- Freeze (2) Crime Scene Forensic Investigator positions
- Freeze (1) Administrative Office Assistant position
- Freeze (5) Police Officer positions
- Freeze (1) Police Sergeant position
- Freeze (3) Police Records Specialist positions
- Freeze (1) Crime Analyst position
- Freeze (1) Crime Prevention position

#### **Notable Changes – Operations**

To reduce expenditures for this fiscal year, the Police Department took the following actions:

- Reduction of officers causing an increase in response times for calls for service and delayed investigations.
- Elimination of the Crossing Guard Program beyond FY 25/26
- Reduction the minimum number of Police Officer assigned to the field
- Reduction of the Domestic Violence Program
- Reduction of 3 Police Records Specialists, limiting public services, report processing, and jail matron coverage.
- Elimination the Flock LPR System ending automated identification of wanted and crime-linked vehicles

#### **Notable Changes - Capital Outlay**

No Capital Outlay

**POLICE DEPARTMENT - ADMINISTRATION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$5,359,089  
Administration: 100-501-21**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------|--------------|---|
| 6101           | Professional Services     | \$65,192     | Costs associated with Live Scan fingerprinting of Police Explorers, volunteers and retirees.<br>Costs associated with services for law enforcement policy manuals and training.<br>Service calls for alarms and cameras to the jail and station, as well as alarm services of secured areas.<br>Contracted specialized janitorial services.<br>Pre-employment background investigations for civilian positions. |
| 6104           | Animal Control Services   | \$1,153,298  | Costs associated with animal control services contracted with SEAACA  |
| 6201           | Office Supplies           | \$5,250      | Purchase of various office supplies for day-to-day operation  |
| 6202           | Special Dept. Supplies    | \$17,525     | Purchase of janitorial supplies for the station, jail, and off-site offices.<br>Supplies for employee identification cards<br>Printing Supplies for CCW (Concealed Carry Weapon) Permits<br>Supplies for physical agility test  |
| 6203           | Uniforms/Safety Equipment | \$44,800     | Costs associated with replacement uniforms and equipment and or new uniforms and equipment for civilian new hires   |
| 6301           | Printing                  | \$4,015      | Costs associated with printing department letterhead, business cards, POST background tabs, livescan forms, pocket badges, and miscellaneous forms  |
| 6302           | Advertising               | \$7,500      | Costs associated with publishing notices of hearings for grants as well as advertisements and career fair registration fees for recruitment of Police Officers  |
| 6303           | Postage                   | \$11,000     | Costs associated with daily outgoing mail through the US Postal Service, Fed-Ex for next day delivery of testing materials and background investigation files, as well as UPS Service for computer equipment  |
| 6304           | Memberships & Dues        | \$4,170      | Costs associated with membership in various law enforcement professional associations   |
| 6306           | Events & Meetings         | \$7,500      | Purchase of supplies and refreshments for promotions, community meetings, ceremonies, and executive meetings  |
| 6340           | Training                  | \$8,700      | Costs associated with training of sworn and civilian division personnel   |

**POLICE DEPARTMENT - ADMINISTRATION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|             |                                       |           |  |
|-------------|---------------------------------------|-----------|--|
| 6341        | POST Training                         | \$10,000  | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for division sworn personnel. Some of the training under the POST Training Program is eligible for reimbursement. |
| 6703        | Facility Special Repair & Maintenance | \$7,000   | Costs associated with police station building repairs and materials  |
| 6723 – 6724 | Utilities                             | \$50,600  | Costs for Electric and Gas charges   |
| 6802        | Info Systems Allocation               | \$43,899  | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance   |
| 6803        | Insurance Allocation                  | \$498,860 | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims, and insurance premiums   |
| 6804        | Vehicle Maintenance Allocation        | \$65,608  | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department   |
| 6805        | Capital Asset & Equipment Replacement | \$24,375  | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PATROL DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$19,273,733  
Patrol Division: 100-502-21**

| <u>Account</u> | <u>Description</u>         | <u>Total</u> | <u>Explanation</u>   |
|----------------|----------------------------|--------------|--|
| 6101           | Professional Services      | \$10,720     | Costs associated with service of patrol units fire extinguishers, K-9 boarding and veterinary services, Sign language interpreter services, Emergency response crime scene clean-up callouts for blood and hazmat transport and disposal   |
| 6202           | Special Dept. Supplies     | \$53,474     | Purchase of toner for patrol printers, flares, crime scene tape, thump print pads for citations, vehicle cleaning supplies, keys, and batteries, existing replacement & new equipment (CPR masks, LED flashlights, radio microphones, keys, fingerprint kits) for new hires, K-9 food and equipment, and SWAT team diversionary devices, PPE supplies, victim assistance supplies, ammunition: Police Officer duty and training ammo, ammunition: Patrol rifle/ firearms tactical training, ammunition: For (7) Academy Police Recruits, Ammunition: SWAT Training |
| 6203           | Uniforms/ Safety Equipment | \$16,000     | Uniform and safety equipment for sworn and civilian- New hires   |
| 6204           | Small Tools & Equipment    | \$22,765     | Purchase of shoulder patches for uniforms, cleaning & repair of uniform badges, replacement (9) Sworn (5-year life) of existing body armor, replacement (2) Civilian (5-year life) of existing body armor, and new body armor for new hires  |
| 6301           | Printing                   | \$8,000      | Costs associated with printing notices to appear and other mandated (domestic violence, sexual assault, victim bill of rights, business cards etc.) forms  |
| 6310           | Rents & Leases             | \$15,000     | Yearly vehicle lease for patrol unit; 2025 Dodge Durango – Payment 3 of 5  |
| 6340           | Training                   | \$26,900     | Costs associated with training of sworn and civilian division personnel, including mandated annual training, employee development and firearms qualification   |
| 6341           | POST Training              | \$49,500     | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for division sworn personnel. Includes academy tuition and EVOC training. Some of the training under the POST Training Program is eligible for reimbursement  |
| 6802           | Info Systems Allocation    | \$375,113    | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance   |

**PATROL DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                       |             |  |
|------|---------------------------------------|-------------|--|
| 6803 | Insurance Allocation                  | \$2,093,252 | Charges allocated to dept based on costs for unemployment, workers comp, liability claims and insurance premiums           |
| 6804 | Vehicle Maintenance Allocation        | \$489,098   | Charges allocated to dept based on the number of vehicles, equipment and fuel used by each department                      |
| 6805 | Capital Asset & Equipment Replacement | \$190,215   | Costs associated with the replacement of capital assets and equipment such as auto/rolling stock, machinery, and equipment |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**TRAFFIC BUREAU  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,716,831  
Traffic Bureau: 100-505-21**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>  |
|----------------|---------------------------------------|--------------|---|
| 6101           | Professional Services                 | \$5,100      | Costs associated with court costs for collection of fees for traffic citations, repair & maintenance of lasers and speed trailers   |
| 6202           | Special Dept. Supplies                | \$3,650      | Purchase of day-to-day traffic supplies, breath test mouth pieces, intoximeter dry gas, toner for printers and supplies for speed trailers and ticket writers   |
| 6203           | Uniform/ Safety Equipment             | \$4,550      | Uniforms/ Safety Equipment for Civilian – New Hires. Uniform allowance for (7) CSOs   |
| 6301           | Printing                              | \$7,075      | Costs associated with printing parking citations, moving citations, notices to appear, vehicle removal notices, and other mandated forms  |
| 6309           | Fees & Charges                        | \$110,000    | Costs associated with court fees for parking citations - The court receives a percentage of all citations paid by a citizen.  |
| 6310           | Rents & Leases                        | \$7,800      | Parking Enforcement vehicle annual lease. Payment year 3 of 5 (1) Ford Maverick   |
| 6317           | Court Surcharge and Fees              | \$220,000    | Costs associated with processing of parking citation by Data Ticket, Inc. The city is charged a total administrative fee for all citations, including those issued by code enforcement.                                   |
| 6341           | POST Training                         | \$12,000     | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for division sworn personnel. Some of the training under the POST Training Program is eligible for reimbursement |
| 6802           | Info Systems Allocation               | \$19,094     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.   |
| 6803           | Insurance Allocation                  | \$269,184    | Charges allocated to departments based on costs for unemployment, workers' comp., liability claims and insurance premiums   |
| 6804           | Vehicle Maintenance Allocation        | \$205,121    | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department  |
| 6805           | Capital Asset & Equipment Replacement | \$12,431     | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery and equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

## DETECTIVE BUREAU FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$7,511,917**  
**Detective Bureau: 100-506-21**

| <u>Account</u> | <u>Description</u>                    | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------------------------|--------------|--|
| 6101           | Professional Services                 | \$11,000     | Costs associated with autopsy reports, DNA testing, and disposal of biological waste for Property and Evidence   |
| 6103           | Health Services                       | \$19,000     | Costs associated with exams for sexual assault (SART) victims and suspects   |
| 6201           | Office Supplies                       | \$2,000      | Costs associated with office and desk supplies for day-to-day operation  |
| 6202           | Special Dept. Supplies                | \$10,276     | Cost associated with purchase of daily supplies for property & evidence room. Toner for detective bureau printers. Batteries for recorders, ink, wipes, etc.   |
| 6309           | Fees & Charges                        | \$30,000     | Costs associated with false alarm administrative fees. The PMAM Corporation provides alarm management services including alarm registration, renewal, late fees, and reinstatements. The city's share of the revenue is 77% and PMAM's is 23%. The city is billed for administrative fees associated with postage and bank charges per transaction, billing varies per month |
| 6340           | Training                              | \$10,000     | Costs associated with Non-POST training for sworn and civilian division personnel, including mandated annual training, employee development and firearms qualification   |
| 6341           | POST Training                         | \$10,000     | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for division sworn personnel. Some of the training under the POST Training Program is eligible for reimbursement  |
| 6802           | Info Systems Allocation               | \$45,824     | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.  |
| 6803           | Insurance Allocation                  | \$856,437    | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims and insurance premiums  |
| 6804           | Vehicle Maintenance Allocation        | \$319,046    | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department   |
| 6805           | Capital Asset & Equipment Replacement | \$30,859     | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment   |
| 9003           | Auto/ Rolling Stock                   | \$28,000     | Code 3 Equipment and radio for Narco and DB vehicles   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**JAIL MAINTENANCE DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$984,277  
Jail Maintenance Division: 100-507-21**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------------------|---------------------|--|
| 6101                  | Professional Services                 | \$25,900            | Costs associated with weekly jail blanket/towel cleaning. Review of medical invoices for evaluation/treatment of arrestees. Emergency response crime scene clean-up callouts for blood and hazmat transport/disposal. LASD Fees for booking fees, prisoner maintenance and DNA Testing. Inmate phone system. |
| 6103                  | Health Services                       | \$44,575            | Costs associated with booking medical exams, medical treatment of arrestees and DUI Blood Draws  |
| 6202                  | Special Dept. Supplies                | \$30,314            | Costs associated with purchase of daily jail meals, supplies for inmates, specialized toner for Live Scan and jail printers  |
| 6203                  | Uniform/Safety Equipment              | \$3,900             | Costs associated with uniform/safety equipment for personnel – New hires. Uniform allowance for (6) Custody Officers   |
| 6342                  | STC Training                          | \$7,000             | Mandated training by the California Department of Standards and Training for Corrections (STC) for eligible jail personnel   |
| 6802                  | Info Systems Allocation               | \$7,102             | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.  |
| 6803                  | Insurance Allocation                  | \$120,013           | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims   |
| 6805                  | Capital Asset & Equipment Replacement | \$6,365             | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**DISPATCH CENTER DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,597,546  
Dispatch Center Division: 100-508-21**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|---------------------------------------|---------------------|---|
| 6101                  | Professional Services                 | \$2,700             | Costs associated with deep cleaning of Dispatch Center consoles   |
| 6203                  | Uniform/Safety Equipment              | \$6,500             | Costs associated with uniform/safety equipment for personnel – New hires. Uniform allowance for (10) Dispatchers  |
| 6340                  | Training                              | \$3,000             | Costs associated with training of Dispatch Center personnel, including mandated annual training, employee development and wellness training   |
| 6341                  | POST Training                         | \$4,500             | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for Police Dispatchers. Some of the training under the POST Training Program is eligible for reimbursement |
| 6802                  | Info Systems Allocation               | \$14,020            | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.   |
| 6803                  | Insurance Allocation                  | \$216,385           | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims  |
| 6805                  | Capital Asset & Equipment Replacement | \$8,062             | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**RECORDS BUREAU  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,728,523  
Records Bureau: 100-509-21**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|---------------------------------------|---------------------|---|
| 6101                  | Professional Services                 | \$7,400             | Costs associated with document destruction, annual document purge, Veritone audio redaction services  |
| 6201                  | Office Supplies                       | \$9,500             | Costs associated with purchase of copier paper, color, legal, JDIC and office supplies for day-to-day operation   |
| 6202                  | Special Dept. Supplies                | \$2,554             | Costs associated with purchase of color toner for records printers, supplies (gloves, hand sanitizer/wipes) for jail matrons  |
| 6340                  | Training                              | \$3,000             | Costs associated with training of Records Bureau personnel, including mandated annual training, employee development and legal updates  |
| 6341                  | POST Training                         | \$5,125             | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for Police Records Specialists. Some of the training under the POST Training Program is eligible for reimbursement |
| 6802                  | Info Systems Allocation               | \$17,097            | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.   |
| 6803                  | Insurance Allocation                  | \$237,432           | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims  |
| 6805                  | Capital Asset & Equipment Replacement | \$8,304             | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**CRIME PREVENTION UNIT  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$104,266  
Crime Prevention Unit: 100-511-21**

| <b><u>Account</u></b> | <b><u>Description</u></b>      | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|--------------------------------|---------------------|---|
| 6306                  | Events & Meetings              | \$3,000             | Purchase of supplies, decorations, and refreshments for National Night Out, community events and quarterly block watch captain meetings |
| 6802                  | Info Systems Allocation        | \$2,160             | Charges allocated to departments based on the number of computers, equipment, & software that require IT support & maint.               |
| 6803                  | Insurance Allocation           | \$10,881            | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims                                  |
| 6804                  | Vehicle Maintenance Allocation | \$34,581            | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department                            |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**POLICE INFORMATION TECHNOLOGY  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**

**FY 2026-27 Budget: \$607,332**

**Information Technology: 100-513-21**

| <b><u>Account</u></b> | <b><u>Description</u></b> | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------|---------------------|--|
| 6101                  | Professional Services     | \$2,200             | Costs associated with maintenance of mobile digital computers and repair of scanners and printers  |
| 6202                  | Special Dept. Supplies    | \$5,700             | Purchase of radio microphones and chargers   |
| 6310                  | Rents & Leases            | \$21,400            | Costs for lease of eight department copiers, maintenance of copiers and land lease for ICI Radio System  |
| 6701                  | Equipment Maintenance     | \$58,636            | Maintenance agreement for two-way radios, portable radios, and dispatch center, UPS maintenance for department servers, Motorola Advanced Services for ICI Radio System, Year 5 of 6, and Motorola System Upgrade Agreement, Year 5 of 6   |
| 6730                  | Software Maintenance      | \$323,127           | Costs associated with annual Ticketwriter License, Crossroads annual maintenance, NetMotion maintenance, CAD/RMS maintenance/ licensing includes: 911, JDIC, Mapping interfaces, mugshot and live scan interfaces, mobile client web services, E-reporting, CopLink Export, etc., TMS, In-Time Solutions Scheduling, Multi-factor authentication on Microsoft 365, SDI Presence Electronic Subpoena Project, VMWare Vsphere 8 Essential kit and Migration for Quetel Traq7 |
| 6803                  | Insurance Allocation      | \$33,125            | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ASSET FORFEITURE FUND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,465,692  
Asset Forfeiture Fund: 235-570-21**

| <b><u>Account</u></b> | <b><u>Description</u></b>    | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|------------------------------|---------------------|--|
| 6101                  | Professional Services        | \$396,923           | Costs associated with transcription of reports, pre-employment background investigations, pre-employment polygraph examinations, Investigative data bases, online reporting system, latent print tracing and ID service, Video/audio enhancement services, K-9 extended stay boarding, financial audit service fee, annual fees for jail manual maintenance, document imaging system, redaction services, interface systems, annual costs for body worn cameras, warrant builder subscriptions |
| 6202                  | Special Dept. Supplies       | \$47,580            | Costs associated with different ammunition-less lethal rounds, chemical munitions, 40mm sponge rounds, sims, awards for employee recognition and retirements, replacement computer equipment, red ribbon week promotional materials, batteries and accessories for AED's, sims conversion kits and training targets and gas mask fit testing   |
| 6203                  | Uniforms/Safety Equipment    | \$6,000             | Costs associated with equipment for new hires and replacement equipment for ballistic riot helmets   |
| 6204                  | Small Tools & Equipment      | \$110,126           | Costs associated with the purchase of gas masks, tasers, handguns, rifles, cameras, body worn cameras accessories, replacement supplies for tactical rescue medical bags, and ten UPS battery backup replacement units   |
| 6305                  | Publications & Subscriptions | \$12,700            | Annual licensing fees for legal sourcebook and California codes mobile app, and license plate reader database  |
| 6309                  | Fees & Charges               | \$3,309             | Narcan program annual administrative fee   |
| 6310                  | Rents & Leases               | \$108,966           | Costs associated with the lease of eleven vehicles   |
| 6340                  | Training                     | \$62,778            | Costs associated with training and employee development, including firearms qualification range rental, monthly K-9 training, trauma support team training, SWAT training, dispatch quarter debrief, tactical range training for crime impact team, and special assignment training  |
| 6341                  | POST Training                | \$4,730             | Costs associated with mandated training by the Commission on Peace Officer Standards and Training (POST) for division sworn personnel. Some of the training under the POST Training Program is eligible for reimbursement.   |

**ASSET FORFEITURE FUND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                           |           |   |
|------|---------------------------|-----------|---|
| 6701 | Equipment Maintenance     | \$36,978  | Costs associated with maintenance agreements for ID and convergent video systems, UPS battery replacements, annual service for covert trackers, hardware maintenance for Dell servers, maintenance costs for patrol bicycles, maintenance for Jail air filtration system, and annual mutual aid vehicle maintenance |
| 6702 | Facility Maintenance      | \$7,500   | Costs for network cabling   |
| 6730 | Software Maintenance      | \$65,563  | Costs associated with annual department software maintenance of LEFTA system training program, Red Hat Linux license renewal, S2 software support maintenance, and Apexmobile, and Flock camera annual renewal  |
| 6801 | Administrative Allocation | \$70,877  | Charges allocated to department based on overhead operational costs   |
| 9003 | Auto/Rolling Stock        | \$319,410 | Removal and replacement of patrol vehicle decals  |
| 9005 | Machinery & Equipment     | \$2,000   | Replacement printers and scanners   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PENSION OBLIGATION BOND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$2,013,775**  
**Police Obligation Bond: 100-590-21**

| <b><u>Account</u></b> | <b><u>Description</u></b>     | <b><u>Total</u></b> | <b><u>Explanation</u></b>                               |
|-----------------------|-------------------------------|---------------------|---|
| 8003                  | D/S<br>Administrative<br>Fees | \$3,267             | Administrative Fees for Police Pension Obligation Bonds |
| 8101                  | Bond Principal                | \$1,810,000         | Bond Principal for Police POB's                         |
| 8102                  | Bond Interest                 | \$200,508           | Bond Interest for Police POB's                          |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**LAW ENFORCE GRANTS FUND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$6,912  
State COPS: 230-540-21**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>   |
|----------------|-------------------------|--------------|--|
| 6802           | Info Systems Allocation | \$6,648      | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$40,000  
DEPT 554 EDWARD BYRNE GRANT: 231-554-21**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>    |
|----------------|-------------------------|--------------|-----------------------|
| 6204           | Small Tools & Equipment | \$40,000     | BWC equipment/license |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$83,057  
DEPT 556 OTS GRANT: 231-556-21**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>  |
|----------------|-------------------------|--------------|---|
| 5111           | Overtime Sworn          | \$75,300     | Overtime for Sworn employees                                |
| 6204           | Small Tools & Equipment | \$3,912      | Tools and Equipment for traffic/traffic enforcement details |
| 6340           | Training                | \$2,753      | Training for sworn/civilian employees                       |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$75,000  
HOMELAND SEC.: 232-541-21**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>   |
|----------------|-------------------------|--------------|----------------------|
| 6204           | Small Tools & Equipment | \$75,000     | Intersection Cameras |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**LAW ENFORCE GRANTS FUND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$41,595**  
**HOST Grant: 238-559-21**

| <u>Account</u> | <u>Description</u> | <u>Total</u> | <u>Explanation</u>                                |
|----------------|--------------------|--------------|---|
| 5111           | Overtime Sworn     | \$41,000     | Sworn overtime for Homeless outreach/HOST details |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**  
**FY 2026-27 Budget: \$17,232**  
**DEPT 566 CANNABIS TAX FUND GRANT PROGRAM: 231-566-21**

| <u>Account</u> | <u>Description</u> | <u>Total</u> | <u>Explanation</u>           |
|----------------|--------------------|--------------|------------------------------|
| 5111           | Overtime Sworn     | \$16,000     | Overtime for Sworn employees |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# POLICE

## EXPENDITURE SUMMARY BY PROGRAM

|                          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| ADMINISTRATION           | 3,637,424                         | 4,128,637                         | 5,716,242                    | 5,925,145                            | 5,359,089                     |
| PATROL                   | 15,170,808                        | 12,810,922                        | 19,629,649                   | 19,267,276                           | 19,273,733                    |
| TRAFFIC                  | 3,432,333                         | 3,215,698                         | 3,889,631                    | 3,796,466                            | 2,716,831                     |
| DETECTIVE BUREAU         | 4,581,308                         | 4,776,635                         | 6,722,038                    | 6,312,483                            | 7,511,917                     |
| JAIL MAINTENANCE         | 1,055,111                         | 978,290                           | 932,245                      | 821,689                              | 984,277                       |
| DISPATCH CENTER          | 1,081,896                         | 1,356,043                         | 1,608,429                    | 1,522,603                            | 1,597,546                     |
| POLICE RECORDS BUREAU    | 1,399,092                         | 1,792,791                         | 1,948,601                    | 1,837,598                            | 1,728,523                     |
| CRIME PREVENTION UNIT    | 203,351                           | 238,842                           | 245,418                      | 248,324                              | 220,707                       |
| POLICE INFORMATION TECH. | 1,006,283                         | 651,334                           | 685,504                      | 707,722                              | 607,332                       |
| PENSION OBLIGATION BOND  | 2,012,869                         | 2,014,918                         | 2,014,340                    | 1,818,456                            | 2,013,775                     |
| LAW ENFORCEMENT GRANTS   | 371,907                           | 246,204                           | 305,647                      | 513,392                              | 263,796                       |
| ASSET FORFEITURE         | 1,340,475                         | 1,031,117                         | 1,305,833                    | 789,156                              | 1,465,692                     |
| <b>TOTAL</b>             | <b>\$ 35,292,856</b>              | <b>\$ 33,241,441</b>              | <b>\$ 45,003,577</b>         | <b>\$ 43,560,311</b>                 | <b>\$ 43,743,218</b>          |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 26,107,212                        | 21,653,836                        | 32,305,989                   | 31,308,838                           | 31,426,984                    |
| SUPPLIES & SERVICES | 6,797,334                         | 9,206,521                         | 10,655,548                   | 10,391,004                           | 9,981,049                     |
| CAPITAL OUTLAY      | 240,350                           | 366,166                           | 27,700                       | 42,013                               | 321,410                       |
| DEBT SERVICE        | 2,147,961                         | 2,014,918                         | 2,014,340                    | 1,818,456                            | 2,013,775                     |
| OTHER               | -                                 | -                                 | -                            | -                                    | -                             |
| <b>TOTAL</b>        | <b>\$ 35,292,856</b>              | <b>\$ 33,241,441</b>              | <b>\$ 45,003,577</b>         | <b>\$ 43,560,311</b>                 | <b>\$ 43,743,218</b>          |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                       | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|-----------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND          | 33,580,475                        | 31,964,120                        | 43,392,097                   | 42,257,762                           | 41,897,289                    |
| POLICE GRANTS FUND    | 371,907                           | 246,204                           | 305,647                      | 513,392                              | 263,796                       |
| ASSET FORFEITURE FUND | 1,340,475                         | 1,031,117                         | 1,305,833                    | 789,156                              | 1,465,692                     |
| MEASURE A POLICE      | -                                 | -                                 | -                            | -                                    | 116,441                       |
| <b>TOTAL</b>          | <b>\$ 35,292,856</b>              | <b>\$ 33,241,441</b>              | <b>\$ 45,003,577</b>         | <b>\$ 43,560,311</b>                 | <b>\$ 43,743,218</b>          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                 | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>               |                                   |                                   |                              |                                      |                               |
| <b>DEPT 501 POLICE ADMINISTRATION</b>      |                                   |                                   |                              |                                      |                               |
| <b>100-501-21</b>                          |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                   | 347,334                           | 279,713                           | 370,766                      | 354,765                              | 385,523                       |
| 5102 Salaries - FT Sworn                   | 472,271                           | 524,948                           | 1,266,265                    | 1,070,741                            | 1,203,757                     |
| 5103 Salaries - PT - Non-CP - Misc         | 30,905                            | 44,771                            | 48,275                       | 42,486                               | 23,810                        |
| 5110 Overtime Regular                      | 26,004                            | 42,220                            | 27,561                       | 48,755                               | 40,610                        |
| 5111 Overtime Sworn                        | 8,547                             | -                                 | 3,239                        | -                                    | 13,239                        |
| 5120 Holiday Allowance                     | 5,817                             | 3,513                             | 3,597                        | (411)                                | -                             |
| 5121 Sick Leave Payout                     | 96,469                            | 167,845                           | -                            | 92,454                               | -                             |
| 5122 Vacation Leave Payout                 | 35,497                            | 9,880                             | 6,023                        | 65,384                               | 15,787                        |
| 5123 Admin/Comp Time Payout                | 81,515                            | 56,435                            | -                            | 65,154                               | -                             |
| 5125 Comp Time Payout                      | 22,140                            | 70,648                            | 30,226                       | -                                    | 36,335                        |
| 5130 Uniform/Tool Allowance                | 2,400                             | 2,788                             | 5,200                        | 4,516                                | 5,001                         |
| 5132 Communications Allowance              | 1,320                             | 1,320                             | 1,440                        | 468                                  | -                             |
| 5133 Bilingual Pay                         | 5,215                             | 8,735                             | 15,000                       | 14,021                               | 16,200                        |
| 5136 Fitness Incentive                     | 3,600                             | 2,400                             | 4,800                        | 4,680                                | 5,400                         |
| 5201 Retirement - FT Misc                  | 40,583                            | 31,517                            | 40,207                       | 41,856                               | 48,986                        |
| 5205 Retirement - FT Misc - UAL            | 129,841                           | 65,303                            | 70,308                       | 70,308                               | 81,017                        |
| 5202 Retirement - FT Sworn                 | 132,503                           | 151,347                           | 319,784                      | 277,613                              | 316,221                       |
| 5206 Retirement - FT Sworn - UAL           | 671,695                           | 857,706                           | 1,232,325                    | 1,232,325                            | 773,267                       |
| 5212 Deferred Comp Match                   | 10,975                            | 5,783                             | 6,946                        | 13,795                               | 11,400                        |
| 5220 Medicare                              | 15,929                            | 14,111                            | 25,002                       | 26,470                               | 24,531                        |
| 5221 Group Medical Insurance               | 119,849                           | 65,378                            | 198,263                      | 200,722                              | 228,711                       |
| 5230 Life Insurance                        | 872                               | 507                               | 1,169                        | 887                                  | 1,169                         |
| 5231 Dental Insurance                      | 6,254                             | 6,432                             | 13,216                       | 11,078                               | 13,599                        |
| 5232 Long Term Disability                  | 2,080                             | 1,888                             | 3,777                        | 3,190                                | 3,977                         |
| 5240 Workers Compensation                  | 26,887                            | 28,507                            | 72,627                       | 72,627                               | 75,131                        |
| 5241 Unemployment Insurance                | 961                               | 1,216                             | 2,462                        | 2,462                                | 2,546                         |
| * EMPLOYEE SERVICES                        | <u>2,297,460</u>                  | <u>2,444,911</u>                  | <u>3,768,479</u>             | <u>3,716,345</u>                     | <u>3,326,217</u>              |
| 6101 Professional Services                 | 23,083                            | 31,365                            | 52,732                       | 48,163                               | 65,192                        |
| 6104 Animal Control Services               | 1,015,630                         | 1,071,490                         | 1,119,707                    | 1,414,367                            | 1,153,298                     |
| 6201 Office Supplies                       | 5,126                             | 5,264                             | 5,250                        | 5,601                                | 5,250                         |
| 6202 Special Dept. Supplies                | 16,613                            | 20,030                            | 17,525                       | 15,155                               | 17,525                        |
| 6203 Uniforms/Safety Equipment             | 728                               | 15,121                            | 44,800                       | 14,998                               | 44,800                        |
| 6301 Printing                              | 2,697                             | 622                               | 4,015                        | 1,213                                | 4,015                         |
| 6302 Advertising                           | 3,094                             | 1,439                             | 7,500                        | -                                    | 7,500                         |
| 6303 Postage                               | 10,780                            | 10,023                            | 11,000                       | 9,042                                | 11,000                        |
| 6304 Memberships & Dues                    | 4,285                             | 4,049                             | 4,170                        | 4,093                                | 4,170                         |
| 6305 Publications & Subscriptions          | 569                               | 622                               | 594                          | 873                                  | 594                           |
| 6306 Events & Meetings                     | 5,250                             | 1,775                             | 7,500                        | 2,160                                | 7,500                         |
| 6307 Mileage Reimbursement                 | 1,008                             | 993                               | 1,000                        | 295                                  | 1,000                         |
| 6309 Fees & Charges                        | -                                 | 9,168                             | -                            | 9,970                                | -                             |
| 6310 Rents & Leases                        | 967                               | 888                               | 1,986                        | 681                                  | 1,986                         |
| 6315 Cable Services                        | 3,674                             | 4,567                             | 5,439                        | 5,066                                | -                             |
| 6317 Court Surcharge and Fees              | -                                 | -                                 | -                            | 22,198                               | -                             |
| 6340 Training                              | 7,703                             | 6,411                             | 8,700                        | 114                                  | 8,700                         |
| 6341 POST Training                         | 5,476                             | 13,562                            | 10,000                       | 5,797                                | 10,000                        |
| 6702 Facility Maintenance                  | 486                               | -                                 | -                            | -                                    | -                             |
| 6703 Facility Special Repair & Maintenance | 5,072                             | 4,762                             | 7,000                        | 1,384                                | 7,000                         |
| 6723 Electric                              | 38,155                            | 36,712                            | 36,000                       | 43,512                               | 36,000                        |
| 6724 Gas                                   | 4,083                             | 6,640                             | 14,600                       | 15,875                               | 14,600                        |
| 6802 Info Systems Allocation               | -                                 | 47,212                            | 37,095                       | 37,095                               | 43,899                        |
| 6803 Insurance Allocation                  | 95,657                            | 301,176                           | 461,314                      | 461,314                              | 498,860                       |
| 6804 Vehicle Maintenance Allocation        | 65,603                            | 65,608                            | 65,608                       | 65,608                               | 65,608                        |
| 6805 Capital Asset & Equip Replacement     | 24,227                            | 24,227                            | 24,227                       | 24,227                               | 24,375                        |
| * SUPPLIES & SERVICES                      | <u>1,339,965</u>                  | <u>1,683,726</u>                  | <u>1,947,762</u>             | <u>2,208,800</u>                     | <u>2,032,872</u>              |
| <b>** POLICE ADMINISTRATION</b>            | <b><u>3,637,424</u></b>           | <b><u>4,128,637</u></b>           | <b><u>5,716,242</u></b>      | <b><u>5,925,145</u></b>              | <b><u>5,359,089</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 502 POLICE PATROL</b>          |  |  |                                       |   |  |
| <b>100-502-21</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 120,908                                    | 296,634                                    | 372,373                               | 190,014                                       | 350,151                                |
| 5102 Salaries - FT Sworn               | 4,569,860                                  | 2,426,306                                  | 6,809,768                             | 6,297,795                                     | 6,318,579                              |
| 5103 Salaries - PT - Non-CP - Misc     | 31,911                                     | 43,442                                     | 51,528                                | 46,173  | 51,528                                 |
| 5104 Salaries - CPPT Misc              | -  | -  | -                                     | 461   | -                                      |
| 5110 Overtime Regular                  | 39,464                                     | 19,211                                     | 78,294                                | 19,282  | -                                      |
| 5111 Overtime Sworn                    | 2,587,746                                  | 2,505,282                                  | 2,125,141                             | 2,500,000                                     | 1,347,693                              |
| 5120 Holiday Allowance                 | 2,900                                      | 4,578                                      | 2,326                                 | 1,411   | -                                      |
| 5121 Sick Leave Payout                 | 95,104                                     | 6,556                                      | -                                     | 126,256                                       | -                                      |
| 5122 Vacation Leave Payout             | 83,836                                     | 56,508                                     | 38,744                                | 88,219  | 38,358                                 |
| 5125 Comp Time Payout                  | 398,862                                    | 460,145                                    | 397,815                               | 335,138                                       | 476,911                                |
| 5127 Bonus (Sign-on and Referral)      | 60,000                                     | 110,000                                    | -                                     | 90,000  | -                                      |
| 5130 Uniform/Tool Allowance            | 50,800                                     | 25,686                                     | 56,160                                | 51,479  | 53,012                                 |
| 5133 Bilingual Pay                     | 66,360                                     | 35,380                                     | 60,480                                | 67,867  | 60,180                                 |
| 5136 Fitness Incentive                 | 43,800                                     | 22,200                                     | 44,400                                | 66,300  | 40,800                                 |
| 5201 Retirement - FT Misc              | 31,591                                     | 41,632                                     | 40,122                                | 46,095  | 46,257                                 |
| 5205 Retirement - FT Misc - UAL        | 716,128                                    | -  | 60,558                                | 60,558  | 73,584                                 |
| 5202 Retirement - FT Sworn             | 947,556                                    | 531,881                                    | 1,275,381                             | 1,228,993                                     | 1,287,667                              |
| 5206 Retirement - FT Sworn - UAL       | 2,431,488                                  | 2,680,850                                  | 3,010,265                             | 3,010,265                                     | 4,058,917                              |
| 5204 Retirement - CPPT Misc            | -  | -  | -                                     | 59  | -                                      |
| 5212 Deferred Comp Match               | 44,733                                     | 22,370                                     | 18,077                                | 50,360  | 33,000                                 |
| 5220 Medicare                          | 113,239                                    | 64,172                                     | 112,861                               | 152,734                                       | 107,148                                |
| 5221 Group Medical Insurance           | 844,483                                    | 412,955                                    | 1,261,958                             | 1,098,232                                     | 1,175,628                              |
| 5230 Life Insurance                    | 2,963                                      | 1,538                                      | 3,929                                 | 2,663   | 3,419                                  |
| 5231 Dental Insurance                  | 71,441                                     | 33,326                                     | 72,508                                | 70,269  | 72,942                                 |
| 5232 Long Term Disability              | 10,833                                     | 6,632                                      | 13,555                                | 13,667  | 15,311                                 |
| 5240 Workers Compensation              | 155,208                                    | 101,897                                    | 329,999                               | 329,999                                       | 315,255                                |
| 5241 Unemployment Insurance            | 5,546                                      | 6,833                                      | 11,186                                | 11,186  | 10,686                                 |
| * EMPLOYEE SERVICES                    | <u>13,526,760</u>                          | <u>9,916,014</u>                           | <u>16,247,428</u>                     | <u>15,955,476</u>                             | <u>15,937,026</u>                      |
| 6101 Professional Services             | 84,453                                     | 9,478                                      | 10,720                                | 11,573  | 10,720                                 |
| 6103 Health Services                   | 620  | 8,016                                      | -                                     | 1,305   | -                                      |
| 6201 Office Supplies                   | 797  | 989  | 1,895                                 | 2,467   | 1,895                                  |
| 6202 Special Dept. Supplies            | 7,133                                      | 12,299                                     | 64,112                                | 41,419  | 53,474                                 |
| 6203 Uniforms/Safety Equipment         | 5,846                                      | 2,734                                      | 16,000                                | -   | 16,000                                 |
| 6204 Small Tools & Equipment           | 24,822                                     | 31,959                                     | 31,765                                | 25,747  | 22,765                                 |
| 6301 Printing                          | 5,610                                      | 6,303                                      | 8,000                                 | 903   | 8,000                                  |
| 6304 Memberships & Dues                | -  | -  | 875                                   | 537   | 875                                    |
| 6305 Publications & Subscriptions      | 60   | 45   | 150                                   | -   | 150                                    |
| 6306 Events & Meetings                 | 997  | 322  | 1,000                                 | -   | 1,000                                  |
| 6310 Rents & Leases                    | -  | 13,762                                     | 15,000                                | 16,752  | 15,000                                 |
| 6340 Training                          | 14,125                                     | 14,263                                     | 26,900                                | 13,912  | 26,900                                 |
| 6341 POST Training                     | 42,547                                     | 40,371                                     | 39,050                                | 31,057  | 49,500                                 |
| 6342 STC Training                      | 483  | -  | -                                     | -   | -                                      |
| 6701 Equipment Maintenance             | -  | -  | 750                                   | 124   | 750                                    |
| 6802 Info Systems Allocation           | -  | 384,068                                    | 391,754                               | 391,754                                       | 357,113                                |
| 6803 Insurance Allocation              | 778,432                                    | 1,692,138                                  | 2,096,089                             | 2,096,089                                     | 2,093,252                              |
| 6804 Vehicle Maintenance Allocation    | 489,059                                    | 489,098                                    | 489,098                               | 489,098                                       | 489,098                                |
| 6805 Capital Asset & Equip Replacement | 189,063                                    | 189,063                                    | 189,063                               | 189,063                                       | 190,215                                |
| * SUPPLIES & SERVICES                  | <u>1,644,048</u>                           | <u>2,894,908</u>                           | <u>3,382,221</u>                      | <u>3,311,799</u>                              | <u>3,336,707</u>                       |
| <b>** POLICE PATROL</b>                | <b><u>15,170,808</u></b>                   | <b><u>12,810,922</u></b>                   | <b><u>19,629,649</u></b>              | <b><u>19,267,276</u></b>                      | <b><u>19,273,733</u></b>               |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 505 TRAFFIC</b>                |                                   |                                   |                              |                                      |                               |
| <b>100-505-21</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 339,704                           | 324,606                           | 375,018                      | 203,330                              | 408,801                       |
| 5102 Salaries - FT Sworn               | 680,772                           | 329,556                           | 642,676                      | 796,029                              | 448,769                       |
| 5103 Salaries - PT - Non-CP - Misc     | -                                 | -                                 | -                            | 21,761                               | -                             |
| 5110 Overtime Regular                  | 31,433                            | 27,250                            | 26,698                       | 39,914                               | 39,747                        |
| 5111 Overtime Sworn                    | 25,255                            | 52,699                            | 24,054                       | 56,937                               | 24,054                        |
| 5120 Holiday Allowance                 | 2,237                             | 514                               | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 16,085                            | 253                               | 3,539                        | 3,456                                | 3,539                         |
| 5125 Comp Time Payout                  | 57,686                            | 48                                | 54,885                       | 52,278                               | 54,901                        |
| 5130 Uniform/Tool Allowance            | 4,880                             | 2,634                             | 4,160                        | 5,433                                | 3,001                         |
| 5133 Bilingual Pay                     | 9,290                             | 5,720                             | 8,640                        | 9,211                                | 6,360                         |
| 5136 Fitness Incentive                 | 5,400                             | 1,800                             | 3,600                        | 7,800                                | 3,000                         |
| 5201 Retirement - FT Misc              | 39,917                            | 36,591                            | 40,470                       | 23,942                               | 51,530                        |
| 5205 Retirement - FT Misc - UAL        | 137,209                           | 66,610                            | 60,988                       | 60,988                               | 85,909                        |
| 5202 Retirement - FT Sworn             | 159,464                           | 83,057                            | 155,753                      | 201,829                              | 108,759                       |
| 5206 Retirement - FT Sworn - UAL       | 386,003                           | 490,616                           | 574,882                      | 574,882                              | 288,279                       |
| 5212 Deferred Comp Match               | 8,725                             | 3,117                             | 3,600                        | 5,650                                | 3,600                         |
| 5220 Medicare                          | 17,563                            | 7,492                             | 15,606                       | 17,535                               | 13,461                        |
| 5221 Group Medical Insurance           | 198,594                           | 85,525                            | 238,077                      | 181,524                              | 238,859                       |
| 5230 Life Insurance                    | 1,061                             | 456                               | 1,036                        | 651                                  | 1,127                         |
| 5231 Dental Insurance                  | 12,531                            | 6,610                             | 11,686                       | 11,593                               | 11,608                        |
| 5232 Long Term Disability              | 2,316                             | 1,237                             | 2,121                        | 2,170                                | 2,107                         |
| 5240 Workers Compensation              | 27,522                            | 28,389                            | 43,514                       | 43,514                               | 40,541                        |
| 5241 Unemployment Insurance            | 983                               | 1,211                             | 1,475                        | 1,475                                | 1,374                         |
| * EMPLOYEE SERVICES                    | <u>2,164,630</u>                  | <u>1,555,991</u>                  | <u>2,292,477</u>             | <u>2,321,901</u>                     | <u>1,839,326</u>              |
| 6101 Professional Services             | 2,941                             | 1,561                             | 5,100                        | 1,954                                | 5,100                         |
| 6109 Crossing Guard Program            | 615,537                           | 739,464                           | 734,160                      | 730,382                              | -                             |
| 6201 Office Supplies                   | -                                 | 237                               | -                            | -                                    | -                             |
| 6202 Special Dept. Supplies            | -                                 | 281                               | 3,650                        | 1,722                                | 3,650                         |
| 6203 Uniforms/Safety Equipment         | 3,288                             | 1,935                             | 2,000                        | 5,393                                | 4,550                         |
| 6301 Printing                          | 4,800                             | 5,523                             | 7,075                        | 6,878                                | 7,075                         |
| 6306 Events & Meetings                 | -                                 | -                                 | -                            | -                                    | -                             |
| 6309 Fees & Charges                    | 119,868                           | 106,445                           | 110,000                      | 77,917                               | 110,000                       |
| 6310 Rents & Leases                    | -                                 | 8,285                             | 7,800                        | 0                                    | 7,800                         |
| 6317 Court Surcharge and Fees          | 258,628                           | 265,737                           | 220,000                      | 154,241                              | 220,000                       |
| 6340 Training                          | 1,103                             | 1,397                             | 1,500                        | 1,585                                | 1,500                         |
| 6341 POST Training                     | 2,443                             | 11,436                            | 12,000                       | 623                                  | 12,000                        |
| 6802 Info Systems Allocation           | -                                 | -                                 | -                            | -                                    | 19,094                        |
| 6803 Insurance Allocation              | 41,636                            | 299,929                           | 276,392                      | 276,392                              | 269,184                       |
| 6804 Vehicle Maintenance Allocation    | 205,104                           | 205,121                           | 205,121                      | 205,121                              | 205,121                       |
| 6805 Capital Asset & Equip Replacement | 12,356                            | 12,356                            | 12,356                       | 12,356                               | 12,431                        |
| * SUPPLIES & SERVICES                  | <u>1,267,704</u>                  | <u>1,659,707</u>                  | <u>1,597,154</u>             | <u>1,474,564</u>                     | <u>877,505</u>                |
| <b>** TRAFFIC</b>                      | <b><u>3,432,333</u></b>           | <b><u>3,215,698</u></b>           | <b><u>3,889,631</u></b>      | <b><u>3,796,466</u></b>              | <b><u>2,716,831</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 506 DETECTIVE BUREAU</b>       |                                   |                                   |                              |                                      |                               |
| <b>100-506-21</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 164,140                           | 309,010                           | 327,699                      | 296,622                              | 227,990                       |
| 5102 Salaries - FT Sworn               | 1,288,815                         | 970,691                           | 2,121,848                    | 1,766,079                            | 2,500,466                     |
| 5104 Salaries - CPPT Misc              | 27,745                            | 25,390                            | 26,867                       | 27,851                               | 26,867                        |
| 5107 Salaries - CPPT Sworn             | 77,566                            | 64,500                            | 47,496                       | 81,799                               | 47,496                        |
| 5110 Overtime Regular                  | 36,409                            | 49,475                            | 30,807                       | 32,728                               | 33,856                        |
| 5111 Overtime Sworn                    | 221,863                           | 289,830                           | 262,817                      | 344,962                              | 262,817                       |
| 5120 Holiday Allowance                 | 1,111                             | 33                                | 2,691                        | -                                    | -                             |
| 5121 Sick Leave Payout                 | 28,506                            | 41,050                            | -                            | 20,925                               | -                             |
| 5122 Vacation Leave Payout             | 13,595                            | 3,848                             | 25,380                       | 23,579                               | 11,079                        |
| 5125 Comp Time Payout                  | 87,188                            | 34,762                            | 54,612                       | 95,017                               | 82,072                        |
| 5130 Uniform/Tool Allowance            | 12,760                            | 7,353                             | 13,520                       | 11,396                               | 15,003                        |
| 5133 Bilingual Pay                     | 25,230                            | 17,550                            | 29,760                       | 24,570                               | 32,040                        |
| 5136 Fitness Incentive                 | 12,600                            | 7,800                             | 15,600                       | 16,380                               | 16,200                        |
| 5201 Retirement - FT Misc              | 19,298                            | 34,808                            | 35,453                       | 35,118                               | 28,914                        |
| 5204 Retirement - CPPT Misc            | 3,493                             | 3,167                             | 2,886                        | 3,548                                | 3,372                         |
| 5205 Retirement - FT Misc - UAL        | 251,383                           | 76,787                            | 87,381                       | 87,381                               | 47,912                        |
| 5202 Retirement - FT Sworn             | 332,226                           | 209,836                           | 451,348                      | 378,147                              | 492,520                       |
| 5206 Retirement - FT Sworn - UAL       | 1,071,635                         | 1,280,292                         | 1,364,561                    | 1,364,561                            | 1,606,245                     |
| 5207 Retirement - CPPT Sworn           | 22,564                            | 16,806                            | 12,990                       | 24,008                               | 13,940                        |
| 5212 Deferred Comp Match               | 16,200                            | 10,516                            | 12,540                       | 17,771                               | 17,700                        |
| 5220 Medicare                          | 29,600                            | 20,986                            | 38,206                       | 40,292                               | 42,909                        |
| 5221 Group Medical Insurance           | 238,789                           | 161,960                           | 391,823                      | 362,437                              | 459,431                       |
| 5230 Life Insurance                    | 1,059                             | 462                               | 1,250                        | 1,050                                | 1,348                         |
| 5231 Dental Insurance                  | 20,949                            | 13,014                            | 23,523                       | 20,203                               | 28,038                        |
| 5232 Long Term Disability              | 3,459                             | 2,862                             | 5,671                        | 4,551                                | 6,299                         |
| 5240 Workers Compensation              | 51,694                            | 60,133                            | 113,699                      | 113,699                              | 128,984                       |
| 5241 Unemployment Insurance            | 1,847                             | 2,566                             | 3,854                        | 3,854                                | 4,372                         |
| * EMPLOYEE SERVICES                    | <u>4,061,723</u>                  | <u>3,715,487</u>                  | <u>5,504,283</u>             | <u>5,198,529</u>                     | <u>6,137,870</u>              |
| 6101 Professional Services             | 66                                | 2,624                             | 11,000                       | 714                                  | 11,000                        |
| 6103 Health Services                   | 22,860                            | 13,280                            | 19,000                       | 14,725                               | 19,000                        |
| 6201 Office Supplies                   | 1,539                             | 1,925                             | 2,000                        | 916                                  | 2,000                         |
| 6202 Special Dept. Supplies            | 5,721                             | 6,937                             | 10,276                       | 2,555                                | 10,276                        |
| 6203 Uniforms/Safety Equipment         | 573                               | 354                               | 650                          | -                                    | 650                           |
| 6301 Printing                          | 380                               | 232                               | 400                          | 252                                  | 400                           |
| 6304 Memberships & Dues                | 115                               | 60                                | 320                          | 82                                   | 355                           |
| 6306 Events & Meetings                 | 136                               | -                                 | 200                          | 109                                  | 200                           |
| 6309 Fees & Charges                    | 27,757                            | 38,798                            | 30,000                       | 21,538                               | 30,000                        |
| 6310 Rents & Leases                    | -                                 | -                                 | 24,000                       | -                                    | -                             |
| 6340 Training                          | 2,010                             | 3,982                             | 10,000                       | 486                                  | 10,000                        |
| 6341 POST Training                     | 5,386                             | 7,926                             | 10,000                       | 669                                  | 10,000                        |
| 6802 Info Systems Allocation           | -                                 | -                                 | -                            | -                                    | 45,824                        |
| 6803 Insurance Allocation              | 103,350                           | 635,313                           | 722,192                      | 722,192                              | 856,437                       |
| 6804 Vehicle Maintenance Allocation    | 319,021                           | 319,046                           | 319,046                      | 319,046                              | 319,046                       |
| 6805 Capital Asset & Equip Replacement | 30,671                            | 30,671                            | 30,671                       | 30,671                               | 30,859                        |
| 9003 Auto/Rolling Stock                | -                                 | -                                 | 28,000                       | -                                    | 28,000                        |
| * SUPPLIES & SERVICES                  | <u>519,585</u>                    | <u>1,061,148</u>                  | <u>1,217,755</u>             | <u>1,113,954</u>                     | <u>1,374,047</u>              |
| <b>** DETECTIVE BUREAU</b>             | <b><u>4,581,308</u></b>           | <b><u>4,776,635</u></b>           | <b><u>6,722,038</u></b>      | <b><u>6,312,483</u></b>              | <b><u>7,511,917</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 507 JAIL MAINTENANCE</b>       |  |  |                                       |   |  |
| <b>100-507-21</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 298,318                                    | 322,543                                    | 379,586                               | 348,630                                       | 382,339                                |
| 5102 Salaries - FT Sworn               | 132,943                                    | -  | -                                     | -   | -                                      |
| 5110 Overtime Regular                  | 45,684                                     | 50,864                                     | 44,919                                | 38,721  | 57,968                                 |
| 5111 Overtime Sworn                    | 328  | -  | -                                     | -   | -                                      |
| 5120 Holiday Allowance                 | 8,245                                      | 5,429                                      | 6,099                                 | -   | -                                      |
| 5122 Vacation Leave Payout             | 11,170                                     | 1,272                                      | -                                     | -   | 1,272                                  |
| 5125 Comp Time Payout                  | 382  | 162  | -                                     | -   | 162                                    |
| 5130 Uniform/Tool Allowance            | 1,040                                      | -  | -                                     | -   | -                                      |
| 5133 Bilingual Pay                     | 6,615                                      | 2,625                                      | 4,500                                 | 4,388   | 4,500                                  |
| 5136 Fitness Incentive                 | 1,200                                      | -  | -                                     | -   | -                                      |
| 5201 Retirement - FT Misc              | 35,973                                     | 37,078                                     | 41,251                                | 42,367  | 48,548                                 |
| 5204 Retirement - CPPT Misc            | -  | -  | -                                     | -   | -                                      |
| 5205 Retirement - FT Misc - UAL        | 54,835                                     | 58,317                                     | 61,731                                | 61,731  | 80,348                                 |
| 5202 Retirement - FT Sworn             | 38,807                                     | -  | -                                     | -   | -                                      |
| 5206 Retirement - FT Sworn - UAL       | 153,475                                    | 194,611                                    | -                                     | -   | -                                      |
| 5212 Deferred Comp Match               | 5,800                                      | 2,449                                      | 4,200                                 | 4,621   | 4,200                                  |
| 5220 Medicare                          | 7,775                                      | 2,925                                      | 5,658                                 | 5,635   | 5,630                                  |
| 5221 Group Medical Insurance           | 109,762                                    | 58,063                                     | 141,068                               | 117,156                                       | 130,087                                |
| 5230 Life Insurance                    | 775  | 392  | 839                                   | 713   | 839                                    |
| 5231 Dental Insurance                  | 5,390                                      | 1,900                                      | 3,913                                 | 3,224   | 3,722                                  |
| 5232 Long Term Disability              | 966  | 365  | 625                                   | 661   | 804                                    |
| 5240 Workers Compensation              | 11,257                                     | 12,560                                     | 16,230                                | 16,230  | 18,075                                 |
| 5241 Unemployment Insurance            | 402  | 536  | 550                                   | 550   | 613                                    |
| * EMPLOYEE SERVICES                    | <u>931,142</u>                             | <u>752,091</u>                             | <u>711,169</u>                        | <u>644,627</u>                                | <u>739,107</u>                         |
| 6101 Professional Services             | 22,444                                     | 24,775                                     | 25,900                                | 22,386  | 25,900                                 |
| 6103 Health Services                   | 47,172                                     | 35,245                                     | 44,575                                | 18,199  | 44,575                                 |
| 6201 Office Supplies                   | 4,213                                      | 557  | -                                     | -   | -                                      |
| 6202 Special Dept. Supplies            | 16,929                                     | 18,413                                     | 30,314                                | 22,220  | 30,314                                 |
| 6203 Uniforms/Safety Equipment         | 3,704                                      | 1,617                                      | 3,900                                 | 2,419   | 3,900                                  |
| 6342 STC Training                      | 1,699                                      | 6,596                                      | 7,000                                 | 2,452   | 7,000                                  |
| 6702 Facility Maintenance              | 293  | -  | -                                     | -   | -                                      |
| 6802 Info Systems Allocation           | -  | -  | -                                     | -   | 7,102                                  |
| 6803 Insurance Allocation              | 21,219                                     | 132,699                                    | 103,090                               | 103,090                                       | 120,013                                |
| 6805 Capital Asset & Equip Replacement | 6,297                                      | 6,297                                      | 6,297                                 | 6,297   | 6,365                                  |
| * SUPPLIES & SERVICES                  | <u>123,969</u>                             | <u>226,199</u>                             | <u>221,076</u>                        | <u>177,062</u>                                | <u>245,170</u>                         |
| <b>** JAIL MAINTENANCE</b>             | <b><u>1,055,111</u></b>                    | <b><u>978,290</u></b>                      | <b><u>932,245</u></b>                 | <b><u>821,689</u></b>                         | <b><u>984,277</u></b>                  |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 100 GENERAL FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 508 DISPATCH CENTER</b>        |  |  |                                       |   |  |
| <b>100-508-21</b>                      |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.               | 580,605                                    | 607,597                                    | 749,478                               | 673,603                                       | 689,366                                |
| 5104 Salaries - CPPT Misc              | -  | 11,469                                     | 32,330                                | 26,279  | 32,330                                 |
| 5110 Overtime Regular                  | 77,633                                     | 118,693                                    | 79,818                                | 132,078                                       | 92,867                                 |
| 5120 Holiday Allowance                 | 5,248                                      | 7,062                                      | 2,580                                 | -   | -                                      |
| 5121 Sick Leave Payout                 | -  | 6,595                                      | -                                     | -   | -                                      |
| 5122 Vacation Leave Payout             | -  | 9,865                                      | -                                     | -   | -                                      |
| 5125 Comp Time Payout                  | 8,158                                      | 15,334                                     | -                                     | -   | 14,318                                 |
| 5133 Bilingual Pay                     | 6,200                                      | 6,475                                      | 5,400                                 | 6,468   | 7,800                                  |
| 5201 Retirement - FT Misc              | 69,540                                     | 70,207                                     | 81,074                                | 81,646  | 87,494                                 |
| 5204 Retirement - CPPT Misc            | -  | 1,430                                      | 3,472                                 | 3,376   | 4,100                                  |
| 5205 Retirement - FT Misc - UAL        | 77,600                                     | 111,290                                    | 123,852                               | 123,852                                       | 144,869                                |
| 5212 Deferred Comp Match               | 8,100                                      | 7,992                                      | 6,900                                 | 8,050   | 6,300                                  |
| 5220 Medicare                          | 10,508                                     | 11,397                                     | 11,452                                | 12,267  | 10,785                                 |
| 5221 Group Medical Insurance           | 164,872                                    | 159,533                                    | 236,510                               | 191,996                                       | 208,576                                |
| 5230 Life Insurance                    | 2,850                                      | 376  | 1,398                                 | 1,160   | 1,258                                  |
| 5231 Dental Insurance                  | 6,495                                      | 5,371                                      | 6,402                                 | 5,139   | 5,859                                  |
| 5232 Long Term Disability              | 1,323                                      | 1,283                                      | 1,151                                 | 1,225   | 1,363                                  |
| 5240 Workers Compensation              | 15,898                                     | 15,728                                     | 32,563                                | 32,563  | 32,589                                 |
| 5241 Unemployment Insurance            | 567  | 671  | 1,104                                 | 1,104   | 1,105                                  |
| * EMPLOYEE SERVICES                    | <u>1,035,597</u>                           | <u>1,168,368</u>                           | <u>1,375,483</u>                      | <u>1,300,807</u>                              | <u>1,340,979</u>                       |
| 6101 Professional Services             | -  | 1,420                                      | 2,700                                 | -   | 2,700                                  |
| 6201 Office Supplies                   | 40   | 258  | 400                                   | 12  | 400                                    |
| 6202 Special Dept. Supplies            | 2,353                                      | 1,999                                      | 1,000                                 | 1,077   | 1,000                                  |
| 6203 Uniforms/Safety Equipment         | 4,176                                      | 3,115                                      | 6,500                                 | 3,298   | 6,500                                  |
| 6340 Training                          | 2,873                                      | 2,956                                      | 3,000                                 | 460   | 3,000                                  |
| 6341 POST Training                     | 1,845                                      | 3,747                                      | 4,500                                 | 2,104   | 4,500                                  |
| 6802 Info Systems Allocation           | -  | -  | -                                     | -   | 14,020                                 |
| 6803 Insurance Allocation              | 26,999                                     | 166,167                                    | 206,833                               | 206,833                                       | 216,385                                |
| 6805 Capital Asset & Equip Replacement | 8,013                                      | 8,013                                      | 8,013                                 | 8,013   | 8,062                                  |
| * SUPPLIES & SERVICES                  | <u>46,299</u>                              | <u>187,675</u>                             | <u>232,946</u>                        | <u>221,796</u>                                | <u>256,567</u>                         |
| <b>** DISPATCH CENTER</b>              | <b><u>1,081,896</u></b>                    | <b><u>1,356,043</u></b>                    | <b><u>1,608,429</u></b>               | <b><u>1,522,603</u></b>                       | <b><u>1,597,546</u></b>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 509 POLICE RECORDS BUREAU</b>  |                                   |                                   |                              |                                      |                               |
| <b>100-509-21</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 743,993                           | 889,790                           | 913,953                      | 839,663                              | 756,416                       |
| 5103 Salaries - PT - Non-CP - Misc     | 53,250                            | 46,619                            | 71,870                       | 67,774                               | 71,870                        |
| 5110 Overtime Regular                  | 52,436                            | 29,173                            | 43,306                       | 45,679                               | 56,355                        |
| 5120 Holiday Allowance                 | 15,924                            | 14,626                            | 14,793                       | -                                    | -                             |
| 5121 Sick Leave Payout                 | -                                 | -                                 | -                            | 9,870                                | -                             |
| 5122 Vacation Leave Payout             | 8,713                             | 3,548                             | -                            | 10,161                               | 3,548                         |
| 5123 Admin/Comp Time Payout            | 2,080                             | 2,170                             | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 11,700                            | 19,400                            | 18,300                       | 16,543                               | 13,800                        |
| 5201 Retirement - FT Misc              | 88,623                            | 102,176                           | 100,124                      | 102,589                              | 96,662                        |
| 5205 Retirement - FT Misc - UAL        | 81,908                            | 136,168                           | 148,633                      | 148,633                              | 158,959                       |
| 5212 Deferred Comp Match               | 9,590                             | 12,041                            | 8,640                        | 12,407                               | 7,440                         |
| 5220 Medicare                          | 13,409                            | 14,451                            | 14,774                       | 14,356                               | 12,262                        |
| 5221 Group Medical Insurance           | 232,185                           | 261,755                           | 277,511                      | 250,868                              | 213,966                       |
| 5230 Life Insurance                    | 1,619                             | 2,167                             | 1,957                        | 1,622                                | 1,538                         |
| 5231 Dental Insurance                  | 6,983                             | 7,598                             | 6,984                        | 5,947                                | 5,422                         |
| 5232 Long Term Disability              | 1,629                             | 2,427                             | 2,273                        | 1,982                                | 1,927                         |
| 5240 Workers Compensation              | 20,677                            | 19,329                            | 39,078                       | 39,078                               | 35,759                        |
| 5241 Unemployment Insurance            | 738                               | 825                               | 1,325                        | 1,325                                | 1,212                         |
| * EMPLOYEE SERVICES                    | <u>1,345,458</u>                  | <u>1,564,263</u>                  | <u>1,663,522</u>             | <u>1,568,497</u>                     | <u>1,437,136</u>              |
| 6101 Professional Services             | 1,462                             | 1,801                             | 7,200                        | 2,084                                | 7,400                         |
| 6201 Office Supplies                   | 10,740                            | 7,109                             | 9,500                        | 7,311                                | 9,500                         |
| 6202 Special Dept. Supplies            | 217                               | 2,585                             | 2,554                        | -                                    | 2,554                         |
| 6301 Printing                          | 2,228                             | 779                               | 850                          | 364                                  | 850                           |
| 6304 Memberships & Dues                | 77                                | 75                                | 250                          | -                                    | 125                           |
| 6340 Training                          | 1,857                             | 1,772                             | 3,000                        | 751                                  | 3,000                         |
| 6341 POST Training                     | 752                               | 1,435                             | 5,125                        | 2,120                                | 5,125                         |
| 6721 Telephone                         | 237                               | 501                               | 129                          | -                                    | -                             |
| 6802 Info Systems Allocation           | -                                 | -                                 | -                            | -                                    | 17,097                        |
| 6803 Insurance Allocation              | 27,812                            | 204,217                           | 248,217                      | 248,217                              | 237,432                       |
| 6805 Capital Asset & Equip Replacement | 8,254                             | 8,254                             | 8,254                        | 8,254                                | 8,304                         |
| * SUPPLIES & SERVICES                  | <u>53,635</u>                     | <u>228,528</u>                    | <u>285,079</u>               | <u>269,101</u>                       | <u>291,387</u>                |
| <b>** POLICE RECORDS BUREAU</b>        | <b><u>1,399,092</u></b>           | <b><u>1,792,791</u></b>           | <b><u>1,948,601</u></b>      | <b><u>1,837,598</u></b>              | <b><u>1,728,523</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 511 CRIME PREVENTION UNIT</b>  |                                   |                                   |                              |                                      |                               |
| <b>100-511-21</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 107,577                           | 112,846                           | 115,463                      | 113,923                              | 34,665                        |
| 5110 Overtime Regular                  | 5,471                             | 4,161                             | 5,750                        | 3,158                                | -                             |
| 5125 Comp Time Payout                  | -                                 | 1,699                             | -                            | -                                    | 510                           |
| 5133 Bilingual Pay                     | 1,100                             | 1,500                             | 1,500                        | 1,463                                | 450                           |
| 5201 Retirement - FT Misc              | 12,637                            | 12,888                            | 12,562                       | 13,546                               | 4,407                         |
| 5205 Retirement - FT Misc - UAL        | 12,164                            | 17,099                            | 18,777                       | 18,777                               | 7,285                         |
| 5212 Deferred Comp Match               | 1,015                             | 1,157                             | 600                          | 1,072                                | 180                           |
| 5220 Medicare                          | 1,865                             | 1,905                             | 1,696                        | 1,887                                | 517                           |
| 5221 Group Medical Insurance           | 9,720                             | 10,299                            | -                            | 10,869                               | -                             |
| 5230 Life Insurance                    | 140                               | 208                               | 140                          | 126                                  | 42                            |
| 5231 Dental Insurance                  | 688                               | 709                               | 216                          | 628                                  | 65                            |
| 5232 Long Term Disability              | 254                               | 307                               | 288                          | 265                                  | 89                            |
| 5240 Workers Compensation              | 2,485                             | 2,413                             | 4,937                        | 4,937                                | 1,639                         |
| 5241 Unemployment Insurance            | 90                                | 103                               | 167                          | 167                                  | 56                            |
| * EMPLOYEE SERVICES                    | <u>155,206</u>                    | <u>167,294</u>                    | <u>162,096</u>               | <u>170,817</u>                       | <u>49,905</u>                 |
| 6101 Professional Services             | -                                 | 800                               | 1,000                        | 816                                  | 1,000                         |
| 6202 Special Dept. Supplies            | -                                 | -                                 | -                            | 452                                  | -                             |
| 6203 Uniforms/Safety Equipment         | 410                               | 364                               | 650                          | -                                    | -                             |
| 6304 Memberships & Dues                | -                                 | 50                                | 50                           | -                                    | -                             |
| 6306 Events & Meetings                 | 865                               | 1,181                             | 3,000                        | 2,472                                | 3,000                         |
| 6309 Fees & Charges                    | -                                 | -                                 | 850                          | -                                    | -                             |
| 6310 Rents & Leases                    | 5,120                             | 6,100                             | 8,600                        | 6,595                                | -                             |
| 6340 Training                          | 1,005                             | 931                               | 1,500                        | -                                    | 1,500                         |
| 6341 POST Training                     | 782                               | 817                               | 500                          | -                                    | -                             |
| 6802 Info Systems Allocation           | -                                 | -                                 | -                            | -                                    | 2,160                         |
| 6803 Insurance Allocation              | 4,152                             | 25,491                            | 31,358                       | 31,358                               | 10,881                        |
| 6804 Vehicle Maintenance Allocation    | 34,579                            | 34,582                            | 34,581                       | 34,581                               | 34,581                        |
| 6805 Capital Asset & Equip Replacement | <u>1,232</u>                      | <u>1,232</u>                      | <u>1,232</u>                 | <u>1,232</u>                         | <u>1,239</u>                  |
| * SUPPLIES & SERVICES                  | <u>48,145</u>                     | <u>71,548</u>                     | <u>83,321</u>                | <u>77,506</u>                        | <u>54,361</u>                 |
| <b>** CRIME PREVENTION UNIT</b>        | <b><u>203,351</u></b>             | <b><u>238,842</u></b>             | <b><u>245,418</u></b>        | <b><u>248,324</u></b>                | <b><u>104,266</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>                  |                                   |                                   |                              |                                      |                               |
| <b>DEPT 513 POLICE INFORMATION TECHNOLOGY</b> |                                   |                                   |                              |                                      |                               |
| <b>100-513-21</b>                             |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                      | 116,479                           | 86,287                            | 123,142                      | 65,852                               | 105,532                       |
| 5110 Overtime Regular                         | 7,602                             | 8,885                             | 7,252                        | 2,849                                | -                             |
| 5120 Holiday Allowance                        | 1,271                             | 1,437                             | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout                    | -                                 | 19,962                            | -                            | -                                    | -                             |
| 5201 Retirement - FT Misc                     | 13,545                            | 9,668                             | 13,225                       | 7,731                                | 13,244                        |
| 5205 Retirement - FT Misc - UAL               | 12,880                            | 18,320                            | 20,026                       | 20,026                               | 22,177                        |
| 5212 Deferred Comp Match                      | 1,100                             | 900                               | -                            | -                                    | -                             |
| 5220 Medicare                                 | 1,813                             | 1,639                             | 1,786                        | 996                                  | 1,530                         |
| 5221 Group Medical Insurance                  | 25,561                            | 20,886                            | -                            | 6,775                                | 11,475                        |
| 5230 Life Insurance                           | 140                               | 105                               | -                            | 98                                   | 140                           |
| 5231 Dental Insurance                         | 1,153                             | 865                               | -                            | 188                                  | 268                           |
| 5232 Long Term Disability                     | 277                               | 230                               | -                            | 160                                  | 266                           |
| 5240 Workers Compensation                     | 2,661                             | 2,613                             | 5,265                        | 5,265                                | 4,989                         |
| 5241 Unemployment Insurance                   | 96                                | 111                               | 178                          | 178                                  | 169                           |
| * EMPLOYEE SERVICES                           | <u>184,577</u>                    | <u>171,908</u>                    | <u>170,874</u>               | <u>110,119</u>                       | <u>159,790</u>                |
| 6101 Professional Services                    | 2,401                             | 20,526                            | 2,200                        | 161,435                              | 2,200                         |
| 6202 Special Dept. Supplies                   | 1,880                             | 1,372                             | 2,000                        | 1,181                                | 5,700                         |
| 6204 Small Tools & Equipment                  | -                                 | 893                               | -                            | -                                    | -                             |
| 6310 Rents & Leases                           | 17,863                            | 22,469                            | 21,400                       | 16,135                               | 21,400                        |
| 6340 Training                                 | 1,223                             | 1,707                             | 1,500                        | 779                                  | 1,500                         |
| 6341 POST Training                            | -                                 | 150                               | 500                          | -                                    | 500                           |
| 6701 Equipment Maintenance                    | 56,794                            | 55,837                            | 58,636                       | 62,575                               | 58,636                        |
| 6721 Telephone                                | 103,214                           | 166,459                           | 179,217                      | 120,552                              | -                             |
| 6730 Software Maintenance                     | 230,890                           | 181,061                           | 214,387                      | 200,158                              | 323,127                       |
| 6802 Info Systems Allocation                  | 401,560                           | -                                 | -                            | -                                    | -                             |
| 6803 Insurance Allocation                     | 4,535                             | 27,606                            | 33,444                       | 33,444                               | 33,125                        |
| 6805 Capital Asset & Equip Replacement        | 1,346                             | 1,346                             | 1,346                        | 1,346                                | 1,354                         |
| * SUPPLIES & SERVICES                         | <u>821,706</u>                    | <u>479,426</u>                    | <u>514,630</u>               | <u>597,604</u>                       | <u>447,542</u>                |
| <b>** POLICE INFORMATION TECH.</b>            | <b><u>1,006,283</u></b>           | <b><u>651,334</u></b>             | <b><u>685,504</u></b>        | <b><u>707,722</u></b>                | <b><u>607,332</u></b>         |

**CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>              |                                   |                                   |                              |                                      |                               |
| <b>DEPT 590 POLICE PENSION OBLIG BOND</b> |                                   |                                   |                              |                                      |                               |
| <b>100-590-21</b>                         |                                   |                                   |                              |                                      |                               |
| 8003 D/S Administrative Fees              | 3,520                             | 3,845                             | 3,267                        | 3,267                                | 3,267                         |
| 8101 Bond Principal                       | 1,545,000                         | 1,630,000                         | 1,630,000                    | 1,630,000                            | 1,810,000                     |
| 8102 Bond Interest                        | <u>464,349</u>                    | <u>381,073</u>                    | <u>381,073</u>               | <u>185,189</u>                       | <u>200,508</u>                |
| * DEBT SERVICE                            | 2,012,869                         | 2,014,918                         | 2,014,340                    | 1,818,456                            | 2,013,775                     |
| <b>** POLICE PENSION OBLIG BONDS</b>      | <b><u>2,012,869</u></b>           | <b><u>2,014,918</u></b>           | <b><u>2,014,340</u></b>      | <b><u>1,818,456</u></b>              | <b><u>2,013,775</u></b>       |
| <b>TOTAL PD GENERAL FUND</b>              |                                   |                                   |                              |                                      |                               |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 230 LAW ENFORCE GRANTS FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 540 STATE COPS GRANT</b>        |                                   |                                   |                              |                                      |                               |
| <b>230-540-21</b>                       |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                | 59,094                            | 66,389                            | 69,297                       | 56,224                               | -                             |
| 5120 Holiday Allowance                  | 2,145                             | 957                               | 2,145                        | -                                    | -                             |
| 5122 Vacation Leave Payout              | 1,243                             | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                   | 2,842                             | 534                               | -                            | -                                    | -                             |
| 5201 Retirement - FT Misc               | 6,874                             | 7,387                             | 7,443                        | 6,601                                | -                             |
| 5205 Retirement - FT Misc - UAL         | -                                 | 10,162                            | 11,270                       | 11,270                               | -                             |
| 5212 Deferred Comp Match                | 1,150                             | 1,157                             | 600                          | 832                                  | -                             |
| 5220 Medicare                           | 1,133                             | 1,046                             | 1,036                        | 794                                  | -                             |
| 5221 Group Medical Insurance            | 9,720                             | 20,670                            | 26,883                       | 27,244                               | -                             |
| 5230 Life Insurance                     | 140                               | 152                               | 140                          | 130                                  | -                             |
| 5231 Dental Insurance                   | 760                               | 1,188                             | 1,153                        | 1,037                                | -                             |
| 5232 Long Term Disability               | 154                               | 186                               | 174                          | 161                                  | -                             |
| 5240 Workers Compensation               | 3,446                             | 1,450                             | 2,963                        | 2,963                                | -                             |
| 5241 Unemployment Insurance             | 124                               | 62                                | 100                          | 100                                  | -                             |
| * EMPLOYEE SERVICES                     | <u>88,825</u>                     | <u>111,340</u>                    | <u>123,203</u>               | <u>107,355</u>                       | -                             |
| 6309 Fees & Charges                     | -                                 | -                                 | -                            | -                                    | 264                           |
| 6802 Info Systems Allocation            | 5,273                             | 7,150                             | 5,618                        | 5,618                                | 6,648                         |
| 6803 Insurance Allocation               | <u>35,977</u>                     | <u>15,313</u>                     | <u>18,820</u>                | <u>18,820</u>                        | -                             |
| * SUPPLIES & SERVICES                   | <u>41,250</u>                     | <u>22,463</u>                     | <u>24,438</u>                | <u>24,438</u>                        | 6,912                         |
| <b>** STATE COPS GRANT</b>              | <u><b>130,075</b></u>             | <u><b>133,803</b></u>             | <u><b>147,641</b></u>        | <u><b>131,793</b></u>                | <u><b>6,912</b></u>           |

CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL

| <u>ACCOUNT DESCRIPTION</u>                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 231 LAW ENFORCE GRANTS FUND</b>        |                                   |                                   |                              |                                      |                               |
| <b>DEPT 554 EDWARD BYRNE GRANT (JAG \$47K)</b> |                                   |                                   |                              |                                      |                               |
| <b>231-554-21</b>                              |                                   |                                   |                              |                                      |                               |
| 6204 Small Tools & Equipment                   | -                                 | -                                 | -                            | -                                    | 40,000                        |
| 6701 Equipment Maintenance                     | -                                 | -                                 | 40,000                       | 40,000                               | -                             |
| * SUPPLIES & SERVICES                          | -                                 | -                                 | 40,000                       | 40,000                               | 40,000                        |
| <b>** EDWARD BYRNE GRANT (JAG \$47K)</b>       | <b>-</b>                          | <b>-</b>                          | <b>40,000</b>                | <b>40,000</b>                        | <b>40,000</b>                 |

| <u>ACCOUNT DESCRIPTION</u>              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 231 LAW ENFORCE GRANTS FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 556 OTS GRANT</b>               |                                   |                                   |                              |                                      |                               |
| <b>231-556-21</b>                       |                                   |                                   |                              |                                      |                               |
| 5111 Overtime Sworn                     | -                                 | -                                 | -                            | -                                    | 75,300                        |
| 5220 Medicare                           | -                                 | -                                 | -                            | -                                    | 1,092                         |
| * EMPLOYEE SERVICES                     | -                                 | -                                 | -                            | -                                    | 76,392                        |
| 6204 Small Tools & Equipment            | -                                 | -                                 | -                            | -                                    | 3,912                         |
| 6340 Training                           | -                                 | (58)                              | -                            | -                                    | 2,753                         |
| * SUPPLIES & SERVICES                   | -                                 | (58)                              | -                            | -                                    | 6,665                         |
| <b>** OTS GRANT</b>                     | <b>-</b>                          | <b>(58)</b>                       | <b>-</b>                     | <b>-</b>                             | <b>83,057</b>                 |

| <u>ACCOUNT DESCRIPTION</u>                      | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 231 LAW ENFORCEMENT GRANTS FUND</b>     |                                   |                                   |                              |                                      |                               |
| <b>DEPT 566 CANNABIS TAX FUND GRANT PROGRAM</b> |                                   |                                   |                              |                                      |                               |
| <b>231-566-21</b>                               |                                   |                                   |                              |                                      |                               |
| 5111 Overtime Sworn                             | -                                 | -                                 | -                            | 3,287                                | 16,000                        |
| 5220 Medicare                                   | -                                 | -                                 | -                            | 48                                   | 232                           |
| * EMPLOYEE SERVICES                             | -                                 | -                                 | -                            | 3,335                                | 16,232                        |
| 6204 Small Tools & Equipment                    | -                                 | -                                 | -                            | -                                    | 1,000                         |
| * SUPPLIES & SERVICES                           | -                                 | -                                 | -                            | -                                    | 1,000                         |
| <b>** CANNABIS TAX FUND GRANT PROG</b>          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                     | <b>3,335</b>                         | <b>17,232</b>                 |
| <b>** LAW ENFORCE GRANTS FUND</b>               | <b>5,238</b>                      | <b>(58)</b>                       | <b>40,000</b>                | <b>43,335</b>                        | <b>140,289</b>                |

CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL

| <u>ACCOUNT DESCRIPTION</u>              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 232 LAW ENFORCEMENT GRANTS</b>  |                                   |                                   |                              |                                      |                               |
| <b>DEPT 541 HOMELAND SECURITY GRANT</b> |                                   |                                   |                              |                                      |                               |
| <b>232-541-21</b>                       |                                   |                                   |                              |                                      |                               |
| 6204 Small Tools & Equipment            | 64,371                            | 7,629                             | 40,000                       | 46,725                               | 75,000                        |
| * SUPPLIES & SERVICES                   | 64,371                            | 7,629                             | 40,000                       | 46,725                               | 75,000                        |
| <b>** HOMELAND SECURITY GRANT</b>       | <b>64,371</b>                     | <b>7,629</b>                      | <b>40,000</b>                | <b>46,725</b>                        | <b>75,000</b>                 |

| <u>ACCOUNT DESCRIPTION</u>                        | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 233 STATE COMMUNITY/CORRECTIONS GRANT</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 565 STATE COMM/CORR GRANT (BSCC)</b>      |                                   |                                   |                              |                                      |                               |
| <b>233-565-21</b>                                 |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services                        | -                                 | -                                 | -                            | 3,739                                | -                             |
| 6204 Small Tools & Equipment                      | 10,386                            | 15,049                            | -                            | 23,817                               | -                             |
| * SUPPLIES & SERVICES                             | 10,386                            | 15,049                            | -                            | 27,556                               | -                             |
| <b>** STATE COMM/CORR GRANT (BSCC)</b>            | <b>10,386</b>                     | <b>15,049</b>                     | <b>-</b>                     | <b>27,556</b>                        | <b>-</b>                      |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                 | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 235 ASSET FORFEITURE</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 570 ASSET SEIZURE</b>              |                                   |                                   |                              |                                      |                               |
| <b>235-570-21</b>                          |                                   |                                   |                              |                                      |                               |
| 5111 Overtime Sworn                        | 208,384                           | 2,834                             | 205,981                      | 9,129                                | 205,981                       |
| 5220 Medicare                              | 3,019                             | 41                                | 2,987                        | 132                                  | 2,987                         |
| * EMPLOYEE SERVICES                        | <u>211,404</u>                    | <u>2,875</u>                      | <u>208,968</u>               | <u>9,261</u>                         | <u>208,968</u>                |
| 6101 Professional Services                 | 163,701                           | 189,616                           | 251,819                      | 90,626                               | 396,923                       |
| 6202 Special Dept. Supplies                | 107,971                           | 81,870                            | 128,665                      | 26,281                               | 47,580                        |
| 6203 Uniforms/Safety Equipment             | 22,637                            | 9,600                             | 6,000                        | 1,413                                | 6,000                         |
| 6204 Small Tools & Equipment               | 134,202                           | 41,825                            | 96,277                       | 68,411                               | 110,126                       |
| 6208 Office Equipment                      | -                                 | 7,508                             | -                            | -                                    | -                             |
| 6304 Memberships & Dues                    | 283                               | -                                 | 284                          | -                                    | 284                           |
| 6305 Publications & Subscriptions          | 21,530                            | 3,150                             | 12,700                       | 15,568                               | 12,700                        |
| 6306 Events & Meetings                     | 965                               | -                                 | -                            | -                                    | -                             |
| 6307 Mileage Reimbursement                 | 157                               | 188                               | 1,000                        | -                                    | 1,000                         |
| 6309 Fees & Charges                        | 2,000                             | 2,000                             | 2,000                        | 2,200                                | 3,309                         |
| 6310 Rents & Leases                        | 81,924                            | 131,163                           | 117,964                      | 121,587                              | 108,966                       |
| 6340 Training                              | 87,562                            | 103,538                           | 123,158                      | 81,512                               | 62,778                        |
| 6341 POST Training                         | -                                 | -                                 | -                            | 537                                  | 4,730                         |
| 6701 Equipment Maintenance                 | 30,060                            | 18,157                            | 138,676                      | 176,256                              | 36,978                        |
| 6702 Facility Maintenance                  | 4,858                             | -                                 | 7,500                        | 1,136                                | 7,500                         |
| 6703 Facility Special Repair & Maintenance | 7,154                             | -                                 | -                            | -                                    | -                             |
| 6721 Telephone                             | 4,165                             | 1,488                             | 2,000                        | 846                                  | -                             |
| 6730 Software Maintenance                  | 50,264                            | 4,076                             | 113,225                      | 83,612                               | 65,563                        |
| 6801 Administrative Allocation             | 84,228                            | 67,897                            | 67,898                       | 67,898                               | 70,877                        |
| * SUPPLIES & SERVICES                      | <u>803,660</u>                    | <u>662,076</u>                    | <u>1,069,165</u>             | <u>737,883</u>                       | <u>935,314</u>                |
| 8005 Accrual Adjustment                    | -                                 | (156,985)                         | -                            | -                                    | -                             |
| 8301 Lease Principal                       | 122,460                           | 147,705                           | -                            | -                                    | -                             |
| 8302 Lease Interest                        | 12,632                            | 9,280                             | -                            | -                                    | -                             |
| * DEBT SERVICE                             | <u>135,092</u>                    | <u>-</u>                          | <u>-</u>                     | <u>-</u>                             | <u>-</u>                      |
| 9003 Auto/Rolling Stock                    | 106,012                           | 308,763                           | 25,700                       | 27,860                               | 319,410                       |
| 9005 Machinery & Equipment                 | 22,577                            | 7,034                             | 2,000                        | 834                                  | 2,000                         |
| 9006 Computer Equipment & Software         | 61,730                            | 50,369                            | -                            | 13,319                               | -                             |
| * CAPITAL OUTLAY                           | <u>190,319</u>                    | <u>366,166</u>                    | <u>27,700</u>                | <u>42,013</u>                        | <u>321,410</u>                |
| <b>** ASSET FORFEITURE</b>                 | <b><u>1,340,475</u></b>           | <b><u>1,031,117</u></b>           | <b><u>1,305,833</u></b>      | <b><u>789,156</u></b>                | <b><u>1,465,692</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>       | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 236 OTS GRANT</b>        |                                   |                                   |                              |                                      |                               |
| <b>DEPT 556 OTS GRANT (STEP)</b> |                                   |                                   |                              |                                      |                               |
| <b>236-556-21</b>                |                                   |                                   |                              |                                      |                               |
| 5110 Overtime Regular            | 15,218                            | 6,359                             | -                            | 12,116                               | -                             |
| 5111 Overtime Sworn              | 84,893                            | 70,742                            | 76,891                       | 129,744                              | -                             |
| 5220 Medicare                    | 1,451                             | 1,118                             | 1,115                        | 2,055                                | -                             |
| * EMPLOYEE SERVICES              | 101,562                           | 78,219                            | 78,006                       | 143,915                              | -                             |
| 6204 Small Tools & Equipment     | 6,280                             | 2,486                             | -                            | 60,340                               | -                             |
| 6340 Training                    | 3,964                             | 4,001                             | -                            | 1,876                                | -                             |
| * SUPPLIES & SERVICES            | 10,244                            | 6,487                             | -                            | 62,215                               | -                             |
| <b>** OTS GRANT (STEP)</b>       | <b>111,806</b>                    | <b>84,706</b>                     | <b>78,006</b>                | <b>206,130</b>                       | <b>-</b>                      |

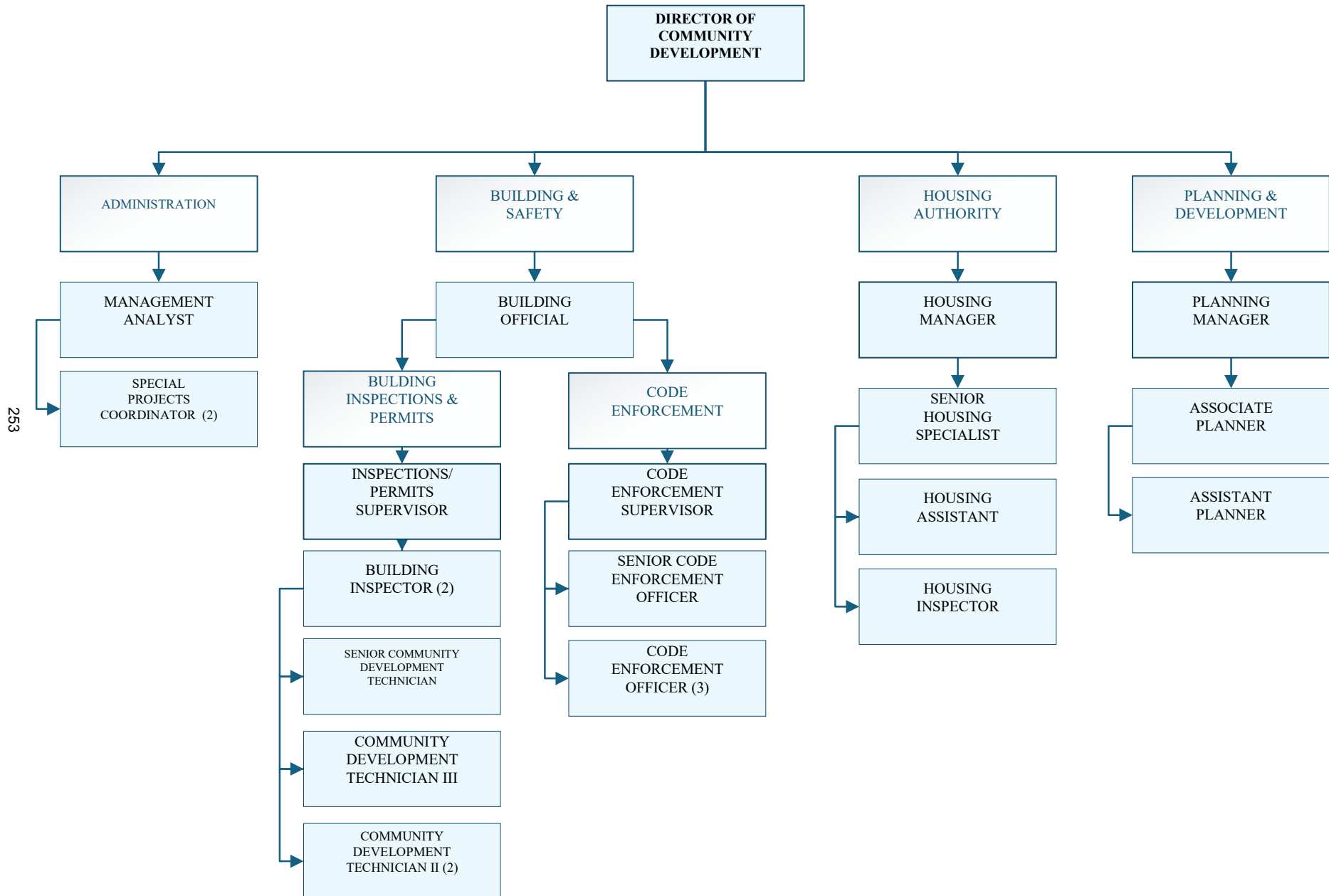
| <u>ACCOUNT DESCRIPTION</u>                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 237 LAW ENFORCE GRANTS FUND</b>        |                                   |                                   |                              |                                      |                               |
| <b>DEPT 554 EDWARD BYRNE GRANT (JAG \$47K)</b> |                                   |                                   |                              |                                      |                               |
| <b>237-554-21</b>                              |                                   |                                   |                              |                                      |                               |
| 9006 Computer Equipment & Software             | 50,031                            | -                                 | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                               | 50,031                            | -                                 | -                            | -                                    | -                             |
| <b>** EDWARD BYRNE GRANT (JAG \$47K)</b>       | <b>50,031</b>                     | <b>-</b>                          | <b>-</b>                     | <b>-</b>                             | <b>-</b>                      |

| <u>ACCOUNT DESCRIPTION</u>                             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 238 HOMELESS OUTREACH SERVICES TEAM (HOST)</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 559 HOMELESS OUTREACH SERVICES (HOST)</b>      |                                   |                                   |                              |                                      |                               |
| <b>238-559-21</b>                                      |                                   |                                   |                              |                                      |                               |
| 5111 Overtime Sworn                                    | -                                 | 5,003                             | -                            | 57,027                               | 41,000                        |
| 5220 Medicare  | -                                 | 72                                | -                            | 826                                  | 595                           |
| * EMPLOYEE SERVICES                                    | -                                 | 5,075                             | -                            | 57,853                               | 41,595                        |
| <b>** HOMELESS OUTREACH GRANT FUND</b>                 | <b>-</b>                          | <b>5,075</b>                      | <b>-</b>                     | <b>57,853</b>                        | <b>41,595</b>                 |

| <u>ACCOUNT DESCRIPTION</u>            | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 239 MEASURE A POLICE</b>      |                                   |                                   |                              |                                      |                               |
| <b>DEPT 511 CRIME PREVENTION UNIT</b> |                                   |                                   |                              |                                      |                               |
| <b>239-511-21</b>                     |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.              | -                                 | -                                 | -                            | -                                    | 80,885                        |
| 5125 Comp Time Payout                 | -                                 | -                                 | -                            | -                                    | 1,189                         |
| 5133 Bilingual Pay                    | -                                 | -                                 | -                            | -                                    | 1,050                         |
| 5201 Retirement - FT Misc             | -                                 | -                                 | -                            | -                                    | 10,283                        |
| 5205 Retirement - FT Misc - UAL       | -                                 | -                                 | -                            | -                                    | 16,998                        |
| 5212 Deferred Comp Match              | -                                 | -                                 | -                            | -                                    | 420                           |
| 5220 Medicare                         | -                                 | -                                 | -                            | -                                    | 1,205                         |
| 5230 Life Insurance                   | -                                 | -                                 | -                            | -                                    | 98                            |
| 5231 Dental Insurance                 | -                                 | -                                 | -                            | -                                    | 151                           |
| 5232 Long Term Disability             | -                                 | -                                 | -                            | -                                    | 208                           |
| 5240 Workers Compensation             | -                                 | -                                 | -                            | -                                    | 3,824                         |
| 5241 Unemployment Insurance           | -                                 | -                                 | -                            | -                                    | 130                           |
| * EMPLOYEE SERVICES                   | -                                 | -                                 | -                            | -                                    | 116,441                       |
| <b>** MEASURE A POLICE FUND</b>       | <b>-</b>                          | <b>-</b>                          | <b>-</b>                     | <b>-</b>                             | <b>116,441</b>                |

This page intentionally left blank

# COMMUNITY DEVELOPMENT



# CITY OF SOUTH GATE

## COMMUNITY DEVELOPMENT

### BUDGETED POSITIONS

| Position                             | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>           |                      |                      |                      |                      |                      |
| Administrative Services Coordinator  | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Assistant Planner                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Associate Planner                    | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Building Inspector                   | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Building Official                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| City Planner                         | -                    | 1.00                 | -                    | -                    | -                    |
| Clerical Assistant                   | -                    | -                    | 1.00                 | -                    | -                    |
| Code Enforcement Officer             | 3.00                 | 4.00                 | 4.00                 | 4.00                 | 3.00                 |
| Code Enforcement Supervisor          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Community Development Technician II  | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Community Development Technician III | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Director of Community Development    | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Housing & Grants Analyst             | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Housing Assistant                    | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Housing Inspector                    | -                    | -                    | 2.00                 | 1.00                 | 1.00                 |
| Housing Manager                      | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Housing Specialist                   | 3.00                 | 2.00                 | 2.00                 | -                    | -                    |
| Inspection/Permits Supervisor        | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Management Analyst                   | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 1.00                 |
| Planning Manager                     | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Sr. Building Inspector               | 1.00                 | -                    | -                    | -                    | -                    |
| Sr. Code Enforcement Officer         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Community Development Technician | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Housing Specialist               | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Planner                          | 1.00                 | -                    | 1.00                 | 1.00                 | -                    |
| Sr. Secretary                        | -                    | 1.00                 | 1.00                 | -                    | -                    |
| Special Projects Coordinator         | -                    | -                    | 2.00                 | 2.00                 | 2.00                 |
| <b>Part-Time Positions</b>           |                      |                      |                      |                      |                      |
| CD Interns                           | 0.64                 | 0.72                 | 0.72                 | -                    | -                    |
| Code Enforcement Officer             | 1.40                 | 0.92                 | 1.38                 | 2.00                 | -                    |
| <b>Total Full-Time</b>               | <b>24.00</b>         | <b>28.00</b>         | <b>32.00</b>         | <b>27.00</b>         | <b>24.00</b>         |
| <b>Total Part-Time</b>               | <b>2.04</b>          | <b>1.64</b>          | <b>2.10</b>          | <b>2.00</b>          | <b>-</b>             |
| <b>Total Department FTE</b>          | <b>26.04</b>         | <b>29.64</b>         | <b>34.10</b>         | <b>29.00</b>         | <b>24.00</b>         |
| <b>Fund</b>                          |                      |                      |                      |                      |                      |
| 100 - General Fund                   | 20.22                | 22.95                | 24.41                | 25.15                | 20.15                |
| 241 - Housing                        | 3.80                 | 4.15                 | 6.65                 | 3.50                 | 3.50                 |
| 242 - Home Program                   | 0.20                 | 0.99                 | 0.99                 | 0.15                 | 0.15                 |
| 242 - Home Delivery Program          | 0.49                 | -                    | -                    | -                    | -                    |
| 243 - CDBG Admin                     | 0.85                 | 0.95                 | 1.45                 | 0.20                 | 0.20                 |
| 243 - CDBG-Code Enforcement          | -                    | 0.50                 | 0.50                 | -                    | -                    |
| 243 - CDBG-Sign Program              | -                    | 0.10                 | 0.10                 | -                    | -                    |
| 413 - Refuse                         | 0.48                 | -                    | -                    | -                    | -                    |
| <b>Total Department FTE by Fund</b>  | <b>26.04</b>         | <b>29.64</b>         | <b>34.10</b>         | <b>29.00</b>         | <b>24.00</b>         |



## COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The Community Development Department supports the physical, economic, and environmental well-being of the City through a wide range of services that guide land use, support housing stability, promote neighborhood livability, and stimulate economic opportunity. The department is organized into the following divisions: Administration, Planning, Housing, Economic Development, Building & Safety, and Code Enforcement. Each division contributes to implementing South Gate's vision for development, housing access, neighborhood quality of life, and business vitality.

### PROGRAMS AND SERVICES

The **Administration Division** is responsible for:

- Overseeing department-wide personnel, budget, and customer service functions.
- Coordinating grant applications and implementation across planning, housing, and economic development.
- Managing department policy development, fee studies, and modernization of permitting systems.
- Leading interdepartmental efforts to improve project delivery, stakeholder engagement, and customer satisfaction.

The **Planning Division** is responsible for:

- Managing the General Plan, Specific Plans, and Zoning Code to ensure orderly and sustainable development.
- Reviewing development applications, accessory dwelling units, land uses, business licenses, and site plans.
- Liaising with the Planning Commission and submitting required state housing and land use reports.
- Leading updates to development standards, land use policy, and public engagement related to planning.

The **Housing Division** is responsible for:

- Administering the Housing Choice Voucher (Section 8) Program, Emergency Housing Vouchers and Foster Youth to Independence Vouchers.
- Managing Community Development Block Grant (CDBG) and HOME Investment Partnerships programs to fund housing rehabilitation and expand affordable housing opportunities.
- Coordinating public service initiatives, accessibility home modifications, and neighborhood revitalization efforts.
- Partnering with local housing providers and community organizations to address homelessness, rental assistance needs and long-term housing stability.

The **Economic Development Division** is responsible for:

- Facilitating business attraction, retention, and expansion throughout South Gate.
- Managing partnerships with economic development stakeholders.
- Overseeing programs to activate commercial corridors and vacant properties.
- Supporting grant applications and planning efforts tied to the Southeast Gateway Line light rail corridor and Tweedy Mile.



## COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

The **Building & Safety Division** is responsible for:

- Enforcing local, state, and federal building codes and safety regulations.
- Reviewing construction plans, issuing permits, and conducting inspections for residential and non-residential properties.
- Administering the Pre-Sale Residential Inspection Program to verify permitted structures and identify unpermitted work and deficiencies.
- Managing digital plan check submittals and striving for full transition to online collecting payments and issuing construction permits.

The **Code Enforcement Division** is responsible for:

- Enforcing municipal codes related to property maintenance, zoning compliance, and unauthorized substandard construction.
- Addressing blight conditions, illegal dumping, and public health/safety violations.
- Supporting compliance through outreach, inspections, administrative citations, and legal referrals.

### GOALS AND OBJECTIVES FOR FY 2026-27

- Increase Housing Choice Voucher utilization and begin conversion to Project-Based Vouchers.
- Launch CDBG-funded affordable housing developments and home rehabilitation initiatives.
- Streamline zoning and entitlement review processes and implement new case tracking systems.
- Expand community outreach efforts for property maintenance, housing access, and business compliance.
- Continue full implementation of digital permitting, inspection scheduling, and plan review processes.
- Adoption of the 2025 California Code of Regulations.
- Adopt Gateway District Specific Plan for the future Firestone Metro Station.
- Zoning Code Update.
- Update Economic Development webpages.

### NOTABLE CHANGES

#### Notable Changes - Personnel

- Planning Division: Vacancies for Senior Planner and Assistant Planner.
- Code Enforcement Division: New Code Enforcement Supervisor, lay off of two part-time Code Enforcement Officers.
- Administration Division: Management Analyst hired.



## COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

- Senior Planner, Senior Secretary, Clerical Assistant and Management Analyst under a hiring freeze.

### **Notable Changes - Operations**

- Staffing reductions will cause longer processing times for inspections, investigations, and projects.

### **Capital Outlay**

- There are no proposed Capital Expenses for Fiscal Year 2026-27 budget.

**COMMUNITY DEVELOPMENT - ADMINISTRATION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$691,517  
Administration: 100-601-42**

| <b><u>Account</u></b> | <b><u>Description</u></b>    | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|------------------------------|---------------------|---|
| 6201                  | Office Supplies              | \$2,500             | Purchase of toners cartridges, blank papers, general office supplies, binders, envelopes  |
| 6304                  | Membership and Dues          | \$3,000             | Yearly membership to associations:<br>California Association of Local Economic Development (CALED)<br>Municipal Management Association of Southern California (MMASC) |
| 6305                  | Publications & Subscriptions | \$2,000             | Publication of public hearing notices   |
| 6314                  | Credit Card Fees             | \$10,000            | Credit Card Fees  |
| 6340                  | Training                     | \$3,150             | Customer service and professional development training  |
| 6802                  | Info Systems Allocation      | \$49,156            | Charges allocated to departments based on the number of computers, equipment, software that require IT support and maintenance  |
| 6803                  | Insurance Allocation         | \$97,200            | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims   |
| 6805                  | Capital Assets & Equipment   | \$6,907             | Charges allocated to departments based on overhead operational costs  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**BUILDING & SAFETY DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,224,675  
Building & Safety Division: 100-602-42**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>   |
|----------------|---------------------------|--------------|--|
| 5110           | Overtime                  | \$15,000     | Overtime for emergency and weekend inspections   |
| 6101           | Professional Services     | \$389,338    | Contracted services for building plan check services. Applicant pays 100% of plan check fees collected. 35% revenue to City  |
| 6201           | Office Supplies           | \$3,500      | Purchase of toners cartridges, blank papers, and general office supplies. Inspection job cards, plan check receipts, permit forms, special order logo paper permits, correction notices, sub-standard notices, municipal code violation notices, blank red border notices, and card-stock paper for certificates of occupancy  |
| 6203           | Uniforms/Safety Equipment | \$2,000      | Uniforms/Safety Equipment for Staff  |
| 6304           | Membership and Dues       | \$2,000      | Americans with Disabilities Act (ADA) Compliance Guide, California Building Officials (CALBO), International Association of Electrical Inspector (IAEI), International Association of Plumbing and Mechanical Officials (IAPMO), International Code Council (ICC), ICC-LA Basin Chapter, National Fire Protection Association (NFPA), and National Notary Association for Sr. Counter Tech |
| 6305           | Publications              | \$3,205      | Reference code books & training manuals from IAPMO, ICC and the NEC (National Electrical Code). Title 25 Mobile Home Park; ADA Compliance Guide; Applied Technology Council (ATC); and Property Radar Services   |
| 6309           | Fees & Charges            | \$10,000     | Department of Conservation – Strong Motion Instrumentation and Seismic Hazard Mapping Fee and Building Standards Administration Special Revolving Fund (green fees, approx.. combined fees)  |
| 6340           | Training                  | \$12,000     | Training/State mandated Certifications for building staff and renewals of building, plumbing, electrical, mechanical certificates, and other related certifications  |
| 6730           | Software Maintenance      | \$101,750    | Allocated charges  |

**BUILDING & SAFETY DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                |           |  |
|------|--------------------------------|-----------|--|
| 6802 | Info Systems Allocation        | \$49,512  | Charges allocated to departments based on the number of computers, equipment, software that require IT support and maintenance |
| 6803 | Insurance Allocation           | \$253,270 | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims                          |
| 6804 | Vehicle Maintenance Allocation | \$18,046  | Charges allocated to 4 vehicles  |
| 6805 | Capital Assets & Equipment     | \$16,893  | Charges allocated to departments based on overhead operational costs   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**CODE ENFORCEMENT  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,023,944  
Code Enforcement Division: 100-604-29**

| <b>Account</b> | <b>Description</b>             | <b>Total</b> | <b>Explanation</b>  |
|----------------|--------------------------------|--------------|---|
| 5110           | Overtime                       | \$7,642      | Overtime for Code Enforcement staff   |
| 6102           | Legal Services                 | \$50,000     | Prosecutor services for when compliance is not obtained through conventional notices, those cases are sent to city prosecutor for legal enforcement |
| 6203           | Uniforms/Safety Equipment      | \$3,000      | Uniforms/Safety Equipment for Code Enforcement staff  |
| 6309           | Fees and Charges               | \$10,000     | Data Ticket annual fees- citation program   |
| 6340           | Training                       | \$5,000      | Training for 4 CEO - CACEO seminar, AACE seminars, California Building Officials (CALBO) seminars, International Code Council (ICC) Seminars        |
| 6730           | Software Maintenance           | \$19,750     | Allocated charges   |
| 6802           | Info Systems Allocation        | \$13,705     | Charges allocated to departments based on the number of computers, equipment, software that require IT support and maintenance                      |
| 6803           | Insurance Allocation           | \$137,937    | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims   |
| 6804           | Vehicle Maintenance Allocation | \$44,969     | Charges allocated to departments based on the 4 vehicles, equipment and fuel used by each department  |
| 6805           | Capital Asset & Equipment      | \$3,381      | Charges allocated to departments based on overhead operational costs  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**HOUSING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**  
**FY 2026-27 Budget: \$5,725,349**  
**Housing Division: 241-630-43**

| <b>Account</b> | <b>Description</b>    | <b>Total</b> | <b>Explanation</b>   |
|----------------|-----------------------|--------------|--|
| 6101           | Professional Services | \$70,157     | Professional services for general accounting and financial assistance for the Section 8 program consultant, Shared cost of the City single audit, Rent Reasonableness Service  |
| 6201           | Office Supplies       | \$3,500      | Purchase of toners cartridges, blank papers, general office supplies, binders, envelopes, filing folders, labels   |
| 6303           | Postage               | \$5,000      | Cost for mailing interview packets, wait list packets, and general correspondence  |
| 6304           | Membership and Dues   | \$2,000      | California Association of Housing Authority (CAHA), The Pacific Southwest Regional Council of the National Association of Housing & Redevelopment Officials (PSWRC-NAHRO), National Leased Housing Association (NLHA), and The Office of Public & Indian Housing (PIH) |
| 6305           | Publications          | \$2,500      | Publication of Public hearing notices and subscription to Nan McKay; provides monthly updates of federal policy changes  |
| 6309           | Fees                  | \$2,500      | Administrative fees for port-out cases   |
| 6310           | Rents & Leases        | \$4,498      | Costs for lease and maintenance of copier  |
| 6340           | Training              | \$2,000      | NMA Regulatory Trainings   |
| 6601           | Housing Asst Payments | \$4,893,888  | Housing payments to owners renting to Section 8 recipients -   |
| 6612           | Port-in HAP           | \$156,000    | Housing payments for Port-in families  |
| 6730           | Software Maintenance  | \$66,000     | Annual renewal of Happy Software, Enhancement of the HAPPY platform  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**HOUSING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**

**FY 2026-27 Budget: \$81,958**

**Home Program Division: 242-601-43**

| <b>Account</b> | <b>Description</b>      | <b>Total</b> | <b>Explanation</b>   |
|----------------|-------------------------|--------------|--|
| 6101           | Professional Services   | \$32,400     | Professional services to assist in administering the HOME program; shared cost for City annual audit; Appraisal services for the HOME Rehabilitation program |
| 6801           | Administrative Expenses | \$9,221      | Charges allocated to departments based on overhead operational costs   |
| 6803           | Insurance Allocation    | \$6,053      | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**

**FY 2026-27 Budget: \$437,508**

**Home Project Division: 242-631-43**

| <b>Account</b> | <b>Description</b>             | <b>Total</b> | <b>Explanation</b>             |
|----------------|--------------------------------|--------------|--------------------------------|
| 6604           | CHDO                           | \$197,508    | CHDO                           |
| 6694           | Home Residential Rehab Program | \$240,000    | Home Residential Rehab Program |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**

**FY 2026-27 Budget: \$231,661**

**CDBG Admin Division: 243-601-43**

| <b>Account</b> | <b>Description</b>           | <b>Total</b> | <b>Explanation</b>   |
|----------------|------------------------------|--------------|--|
| 6101           | Professional Services        | \$105,638    | Professional services to provide coordination and management services for the implementation of CDBG projects; assist with the annual Action Plan and amendments, CAPER report; shared cost of City annual audit |
| 6305           | Publications & Subscriptions | \$7,000      | Meeting notices in the Wave and Press Telegram   |

**HOUSING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                         |          |  |
|------|-------------------------|----------|--|
| 6606 | Fair Housing Program    | \$24,000 | Mandatory HUD Requirement  |
| 6801 | Administrative Expense  | \$10,555 | Charges allocated to departments based on overhead operational costs   |
| 6802 | Info Systems Allocation | \$7,363  | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance |
| 6803 | Insurance Allocation    | \$12,277 | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims                              |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$450,820  
CDBG Programs Division: 243-634-xx**

| <b>Account</b> | <b>Description</b>                 | <b>Total</b> | <b>Explanation</b>   |
|----------------|------------------------------------|--------------|--|
| 6622           | Family Violence Prevention Program | \$27,000     | Family Violence Prevention program promotes awareness and education about issues related to family violence in our community |
| 6623           | Police Explorers                   | \$23,000     | Police Explorers program provides youth of South Gate fist hand experience in the field of law enforcement                   |
| 6648           | Neighborhood Revitalization Grant  | \$385,820    | Program provides grants to extremely low- and low-income senior citizens for property repairs and improvements               |
| 6649           | Home Modification Program          | \$15,000     | Program provides improvements to home to help with safety, ease of mobility and ADA features                                 |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations FY  
2026-27 Budget: \$367,371  
ARP Funds: 242-606-43**

| <b>Account</b> | <b>Description</b>    | <b>Total</b> | <b>Explanation</b> |
|----------------|-----------------------|--------------|--------------------|
| 6101           | Professional Services | \$367,371    | ARP Grant Funds    |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**PLANNING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$1,321,270  
Planning Division: 100-603-41**

| <b><u>Account</u></b> | <b><u>Description</u></b>                  | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|--|---------------------|--|
| 5110                  | Overtime                                   | \$3,000             | Overtime for Planning staff  |
| 6120                  | Developer<br>Deposit<br>Professional Serv. | \$391,048           | Deposits collected from developers for preparation of technical studies, environmental reports, and professional services                                    |
| 6201                  | Office Supplies                            | \$2,000             | Purchase of toners cartridges, blank papers, general office supplies, binders, envelopes, register/printer tapes, paper, additional records system materials |
| 6303                  | Postage                                    | \$6,000             | Cost for mailing general correspondence  |
| 6305                  | Publications and<br>Subscriptions          | \$10,916            | Public hearing notices, GIS annual subscription  |
| 6311                  | Commission<br>Expense                      | \$15,000            | 24 annual meetings for 5 Planning Commissioners  |
| 6340                  | Training                                   | \$3,000             | Cost for training planners   |
| 6730                  | Software<br>Maintenance                    | \$17,125            | Software certificates, geographic information systems (GIS)  |
| 6802                  | Info Systems<br>Allocation                 | \$14,773            | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance                           |
| 6803                  | Insurance<br>Allocation                    | \$138,456           | Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims  |
| 6805                  | Capital Asset &<br>Equip                   | \$5,839             | Charges allocated to departments based on overhead operational costs   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**SUCCESSOR AGENCY  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$70,311  
Successor Operations: 321-660-43**

| <u>Account</u> | <u>Description</u>   | <u>Total</u> | <u>Explanation</u>  |
|----------------|----------------------|--------------|---|
| 7901           | Loan Forgiveness     | \$51,222     | Loan associated the Dudlext Housing Project and annual forgiveness of the original loan |
| 7902           | Depreciation Expense | \$19,089     | Depreciation Expense  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$7,063  
Low/Mod Housing Asset: 322-630-43**

| <u>Account</u> | <u>Description</u> | <u>Total</u> | <u>Explanation</u>        |
|----------------|--------------------|--------------|---------------------------|
| 6801           | 322-630-43-6801    | 7,063        | Administrative Allocation |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$678,182  
Successor Agency Debt Service/ROPS: 611-660-43**

| <u>Account</u> | <u>Description</u>     | <u>Total</u> | <u>Explanation</u>  |
|----------------|------------------------|--------------|---|
| 6101           | Professional Services  | \$30,000     | As needed consulting services   |
| 6102           | Legal Services         | \$15,000     | Frost Brown Todd LLP legal work   |
| 6116           | Tetra Tech Remediation | \$391,937    | Tetra Tech work associated with the on-going remediation work on the property                 |
| 6365           | Property Distribution  | \$40,000     | Consulting work with tasks 1.4 and 1.5  |
| 6370           | Clean up Recovery      | \$11,275     | Payment to LARWQCB for permit/inspection associated with re mediation of 7916 Long Beach Blvd |

**SUCCESSOR AGENCY  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                |           |   |
|------|--------------------------------|-----------|---|
| 6801 | Administrative Allocation      | \$173,459 | ROPS payment for City's administrative oversight of the Successor Agency and as needed services |
| 8003 | Debt Service Fees              | \$2,000   | Payment to US Bank as Trustee of the debt   |
| 8004 | Amortization/Accretion of Debt | \$14,511  | Amortization/Accretion of Debt  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**

**FY 2026-27 Budget: \$15,000**

**Successor Agency Debt Service/ROPS: 611-662-43**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>               |
|----------------|-----------------------|--------------|----------------------------------|
| 6101           | Professional Services | \$15,000     | 3500-3506 Tweedy Blvd - \$15,000 |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**

**FY 2026-27 Budget: \$5,122**

**Successor Agency Debt Service/ROPS: 611-663-43**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>             |
|----------------|-----------------------|--------------|--------------------------------|
| 6101           | Professional Services | \$5,122      | 7916 Long Beach Blvd - \$5,500 |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

COMMUNITY DEVELOPMENT – EPA GRANT PROJECTS  
FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**

**FY 2026-27 Budget: \$341,498**

**EPA Grant Projects: 100-622-49**

| <b><u>Account</u></b> | <b><u>Description</u></b> | <b><u>Total</u></b> | <b><u>Explanation</u></b>                   |
|-----------------------|---------------------------|---------------------|---|
| 6101                  | Professional Services     | \$341,498           | MULTI-YEAR GRANT: CRAIG COMMUNICATIONS; SCS |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**COMMUNITY DEVELOPMENT – CDBG  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**

**FY 2026-27 Budget: \$86,580**

**HOME PROGRAM DELIVERY: 243-605-43**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>                                  |
|----------------|-----------------------|--------------|---|
| 6101           | Professional Services | \$86,580     | Balance in IDIS and EDEN after to date expenditures |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**

**FY 2026-27 Budget: \$6,137**

**CDBG COVID-19: 243-607-43-49**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>                                  |
|----------------|-----------------------|--------------|---|
| 6101           | Professional Services | \$6,137      | A The balance of available funds for administration |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# COMMUNITY DEVELOPMENT

## EXPENDITURE SUMMARY BY PROGRAM

|                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| ADMINISTRATION*    | 908,585                           | 1,068,128                         | 1,154,430                    | 1,095,403                            | 923,178                       |
| INSPECTIONS        | 1,611,667                         | 1,885,298                         | 2,219,395                    | 1,986,741                            | 2,224,675                     |
| PLANNING           | 674,563                           | 1,038,888                         | 1,696,061                    | 1,371,930                            | 1,321,270                     |
| CODE ENFORCEMENT   | 975,231                           | 1,072,787                         | 1,228,411                    | 840,734                              | 1,023,944                     |
| HOUSING PROGRAMS   | 5,997,444                         | 6,841,158                         | 9,952,210                    | 6,728,565                            | 6,612,186                     |
| COMMUNITY PROJECTS | 770,105                           | 940,274                           | 2,388,740                    | 1,518,823                            | 1,985,035                     |
| REDEVELOPMENT      | 756,938                           | 506,744                           | 5,017,689                    | 502,363                              | 775,678                       |
| <b>TOTAL</b>       | <b>\$ 11,694,534</b>              | <b>\$ 13,353,277</b>              | <b>\$ 23,656,935</b>         | <b>\$ 14,044,561</b>                 | <b>\$ 14,865,966</b>          |

\*Administration includes CD Admin, Hsg Authority Admin, CDBG Admin

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 3,029,378                         | 3,421,133                         | 4,235,080                    | 3,636,266                            | 3,924,406                     |
| SUPPLIES & SERVICES | 8,327,150                         | 9,796,273                         | 14,284,883                   | 10,239,330                           | 9,754,738                     |
| CAPITAL OUTLAY      | 17,153                            | 15,674                            | 855,000                      | 154,454                              | 1,100,000                     |
| DEBT SERVICE        | 250,543                           | 49,896                            | 4,211,661                    | 14,511                               | 16,511                        |
| OTHER               | 70,311                            | 70,301                            | 70,311                       | -                                    | 70,311                        |
| <b>TOTAL</b>        | <b>\$ 11,694,534</b>              | <b>\$ 13,353,277</b>              | <b>\$ 23,656,935</b>         | <b>\$ 14,044,561</b>                 | <b>\$ 14,865,966</b>          |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                            | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND               | 3,972,796                         | 4,632,230                         | 6,401,428                    | 5,403,628                            | 5,602,904                     |
| HOUSING ADMIN FUND (240)   | 23,297                            | 16,094                            | -                            | 12,000                               | -                             |
| HOUSING FUND (241)         | 5,677,282                         | 6,734,857                         | 5,577,757                    | 6,648,127                            | 5,725,349                     |
| HOME FUND (242)            | 279,938                           | 81,496                            | 4,374,453                    | 68,439                               | 886,837                       |
| CDBG FUND (243)            | 554,928                           | 952,184                           | 2,041,538                    | 970,988                              | 1,875,198                     |
| EHV FUND (246)             | 242,251                           | 347,210                           | 244,070                      | 439,016                              | -                             |
| PERM LOCAL HSG FUND (265)  | 6,184                             | 4,465                             | -                            | -                                    | -                             |
| SB2 GRANT FUND (266)       | 55,413                            | -                                 | -                            | -                                    | -                             |
| LEAP GRANT FUND (267)      | 108,581                           | 69,286                            | -                            | -                                    | -                             |
| LOW/MOD INCOME HSG (322)   | 30,166                            | 19,807                            | 6,766                        | 6,766                                | 7,063                         |
| SUCCESSOR AGENCY (321)     | 70,311                            | 70,301                            | 70,311                       | -                                    | 70,311                        |
| SUCC AGENCY DEBT SRV (611) | 673,389                           | 425,347                           | 4,940,611                    | 495,597                              | 698,304                       |
| <b>TOTAL</b>               | <b>\$ 11,694,534</b>              | <b>\$ 13,353,277</b>              | <b>\$ 23,656,935</b>         | <b>\$ 14,044,561</b>                 | <b>\$ 14,865,966</b>          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>                 |                                   |                                   |                              |                                      |                               |
| <b>DEPT 601 COMMUNITY DEVELOPMENT ADMIN.</b> |                                   |                                   |                              |                                      |                               |
| <b>100-601-42</b>                            |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                     | 253,556                           | 202,785                           | 408,713                      | 432,087                              | 309,660                       |
| 5103 Salaries - PT - Non-CP - Misc           | -                                 | 20,052                            | -                            | -                                    | -                             |
| 5110 Overtime Regular                        | 245                               | 165                               | 1,284                        | -                                    | 700                           |
| 5120 Holiday Allowance                       | 367                               | 153                               | 1,032                        | -                                    | -                             |
| 5122 Vacation Leave Payout                   | 1,314                             | 16,183                            | -                            | -                                    | 502                           |
| 5123 Admin/Comp Time Payout                  | -                                 | 1,888                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout                        | 881                               | 1,022                             | -                            | -                                    | 493                           |
| 5131 Auto Allowance                          | 2,200                             | 2,000                             | 2,400                        | 4,388                                | 4,500                         |
| 5132 Communications Allowance                | 528                               | 372                               | 576                          | 562                                  | 576                           |
| 5133 Bilingual Pay                           | 1,380                             | 3,533                             | 3,000                        | 2,925                                | 3,000                         |
| 5201 Retirement - FT Misc                    | 30,316                            | 23,340                            | 44,218                       | 51,450                               | 39,239                        |
| 5205 Retirement - FT Misc - UAL              | 32,126                            | 58,194                            | 70,367                       | 70,367                               | 65,074                        |
| 5212 Deferred Comp Match                     | 1,860                             | 2,253                             | 1,440                        | 5,134                                | 3,546                         |
| 5220 Medicare                                | 3,782                             | 3,524                             | 6,028                        | 6,287                                | 4,622                         |
| 5221 Group Medical Insurance                 | 23,661                            | 32,368                            | 83,966                       | 65,593                               | 63,119                        |
| 5230 Life Insurance                          | 303                               | 310                               | 460                          | 415                                  | 461                           |
| 5231 Dental Insurance                        | 953                               | 1,657                             | 2,852                        | 2,176                                | 2,043                         |
| 5232 Long Term Disability                    | 510                               | 568                               | 459                          | 698                                  | 784                           |
| 5240 Workers Compensation                    | 6,407                             | 8,093                             | 18,501                       | 18,501                               | 14,639                        |
| 5241 Unemployment Insurance                  | 229                               | 345                               | 627                          | 627                                  | 496                           |
| * EMPLOYEE SERVICES                          | <u>360,617</u>                    | <u>378,805</u>                    | <u>645,924</u>               | <u>661,210</u>                       | <u>513,454</u>                |
| 6101 Professional Services                   | 8,968                             | 8,472                             | 50,000                       | 1,674                                | -                             |
| 6201 Office Supplies                         | 5,812                             | 2,512                             | 9,200                        | 765                                  | 2,500                         |
| 6202 Special Dept. Supplies                  | -                                 | 315                               | -                            | -                                    | -                             |
| 6301 Printing                                | 66                                | 785                               | 3,500                        | 1,393                                | 1,000                         |
| 6303 Postage                                 | 229                               | 37                                | 250                          | 6                                    | 250                           |
| 6304 Memberships & Dues                      | 10,520                            | -                                 | 10,895                       | 12,285                               | 3,000                         |
| 6305 Publications & Subscriptions            | -                                 | 1,940                             | 2,000                        | 158                                  | 2,000                         |
| 6306 Events & Meetings                       | 1,356                             | -                                 | -                            | -                                    | -                             |
| 6307 Mileage Reimbursement                   | -                                 | -                                 | 150                          | -                                    | -                             |
| 6308 Civic Engagement                        | 61,443                            | 50,120                            | 5,000                        | -                                    | -                             |
| 6309 Fees & Charges                          | 62,545                            | -                                 | -                            | -                                    | -                             |
| 6310 Rents & Leases                          | 2,963                             | 2,201                             | 1,900                        | 1,473                                | 1,900                         |
| 6311 Commission Expense                      | -                                 | -                                 | 2,500                        | 537                                  | 1,000                         |
| 6314 Credit Card Fees                        | 18,713                            | 25,477                            | 15,000                       | 27,451                               | 10,000                        |
| 6340 Training                                | -                                 | 1,000                             | 3,000                        | 414                                  | 3,150                         |
| 6721 Telephone                               | 686                               | 1,084                             | 820                          | 952                                  | -                             |
| 6802 Info Systems Allocation                 | 38,993                            | 52,876                            | 41,546                       | 41,546                               | 49,156                        |
| 6803 Insurance Allocation                    | 28,862                            | 85,496                            | 117,513                      | 117,513                              | 97,200                        |
| 6805 Capital Asset & Equip Replacement       | 6,865                             | 6,865                             | 6,865                        | 6,865                                | 6,907                         |
| * SUPPLIES & SERVICES                        | <u>248,021</u>                    | <u>239,180</u>                    | <u>270,139</u>               | <u>213,031</u>                       | <u>178,063</u>                |
| <b>** ADMINISTRATION</b>                     | <b><u>608,637</u></b>             | <b><u>617,985</u></b>             | <b><u>916,063</u></b>        | <b><u>874,241</u></b>                | <b><u>691,517</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 602 INSPECTIONS</b>            |                                   |                                   |                              |                                      |                               |
| <b>100-602-42</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 671,235                           | 711,556                           | 814,210                      | 708,346                              | 806,874                       |
| 5110 Overtime Regular                  | 40,136                            | 36,861                            | 25,000                       | 27,664                               | 15,000                        |
| 5120 Holiday Allowance                 | 2,241                             | 19                                | 1,309                        | -                                    | -                             |
| 5122 Vacation Leave Payout             | 8,006                             | 7,413                             | -                            | -                                    | 6,492                         |
| 5123 Admin/Comp Time Payout            | 6,044                             | 6,750                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | 4,754                             | 3,687                             | -                            | -                                    | 3,634                         |
| 5131 Auto Allowance                    | 4,400                             | 5,680                             | 4,800                        | 5,382                                | 5,520                         |
| 5132 Communications Allowance          | -                                 | 72                                | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 6,375                             | 7,656                             | 6,375                        | 8,848                                | 7,875                         |
| 5201 Retirement - FT Misc              | 78,785                            | 80,557                            | 88,131                       | 82,571                               | 102,251                       |
| 5205 Retirement - FT Misc - UAL        | 83,631                            | 121,120                           | 133,012                      | 133,012                              | 169,563                       |
| 5212 Deferred Comp Match               | 6,264                             | 5,718                             | 4,530                        | 5,384                                | 5,070                         |
| 5220 Medicare                          | 8,677                             | 8,697                             | 11,987                       | 8,387                                | 12,041                        |
| 5221 Group Medical Insurance           | 172,519                           | 149,270                           | 209,011                      | 170,492                              | 176,333                       |
| 5230 Life Insurance                    | 1,001                             | 1,059                             | 1,125                        | 1,260                                | 1,175                         |
| 5231 Dental Insurance                  | 4,622                             | 4,016                             | 4,897                        | 3,982                                | 4,511                         |
| 5232 Long Term Disability              | 1,651                             | 1,829                             | 1,619                        | 1,846                                | 2,086                         |
| 5240 Workers Compensation              | 17,278                            | 17,156                            | 34,971                       | 34,971                               | 38,144                        |
| 5241 Unemployment Insurance            | 617                               | 733                               | 1,185                        | 1,185                                | 1,292                         |
| * EMPLOYEE SERVICES                    | <u>1,118,235</u>                  | <u>1,169,849</u>                  | <u>1,342,162</u>             | <u>1,193,331</u>                     | <u>1,357,861</u>              |
| 6101 Professional Services             | 334,355                           | 392,668                           | 450,000                      | 450,000                              | 389,338                       |
| 6201 Office Supplies                   | 3,323                             | 2,847                             | 4,500                        | 1,758                                | 3,500                         |
| 6202 Special Dept. Supplies            | 1,728                             | 1,921                             | 2,000                        | 1,300                                | 1,100                         |
| 6203 Uniforms/Safety Equipment         | 603                               | 1,405                             | 4,000                        | 656                                  | 2,000                         |
| 6301 Printing                          | 534                               | 1,301                             | 2,000                        | 296                                  | 1,500                         |
| 6303 Postage                           | 859                               | 457                               | 1,500                        | 544                                  | 500                           |
| 6304 Memberships & Dues                | 1,965                             | 2,381                             | 2,500                        | 852                                  | 2,000                         |
| 6305 Publications & Subscriptions      | 367                               | 2,139                             | 12,000                       | 6,659                                | 3,205                         |
| 6309 Fees & Charges                    | -                                 | 6,746                             | 15,000                       | 4,460                                | 10,000                        |
| 6310 Rents & Leases                    | 1,890                             | 1,374                             | 1,700                        | 714                                  | 1,700                         |
| 6340 Training                          | 6,809                             | 8,382                             | 17,000                       | 5,636                                | 12,000                        |
| 6701 Equipment Maintenance             | -                                 | -                                 | -                            | -                                    | 500                           |
| 6721 Telephone                         | 2,407                             | 2,870                             | 6,477                        | 2,067                                | -                             |
| 6730 Software Maintenance              | -                                 | 18,150                            | 59,750                       | 19,661                               | 101,750                       |
| 6802 Info Systems Allocation           | 39,268                            | 53,249                            | 41,839                       | 41,839                               | 49,512                        |
| 6803 Insurance Allocation              | 64,490                            | 181,256                           | 222,130                      | 222,130                              | 253,270                       |
| 6804 Vehicle Maintenance Allocation    | 18,045                            | 18,046                            | 18,046                       | 18,046                               | 18,046                        |
| 6805 Capital Asset & Equip Replacement | 16,791                            | 16,791                            | 16,791                       | 16,791                               | 16,893                        |
| * SUPPLIES & SERVICES                  | <u>493,432</u>                    | <u>711,983</u>                    | <u>877,233</u>               | <u>793,410</u>                       | <u>866,814</u>                |
| 9100 Facility Improvements             | -                                 | 3,466                             | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                       | -                                 | 3,466                             | -                            | -                                    | -                             |
| <b>** INSPECTIONS</b>                  | <u><b>1,611,667</b></u>           | <u><b>1,885,298</b></u>           | <u><b>2,219,395</b></u>      | <u><b>1,986,741</b></u>              | <u><b>2,224,675</b></u>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>                 |                                   |                                   |                              |                                      |                               |
| <b>DEPT 603 PLANNING</b>                     |                                   |                                   |                              |                                      |                               |
| <b>100-603-41</b>                            |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                     | 210,762                           | 370,419                           | 540,571                      | 412,888                              | 441,099                       |
| 5103 Salaries - PT - Non-CP - Misc           | 7,426                             | 25,536                            | -                            | -                                    | -                             |
| 5104 Salaries - CPPT Misc                    | 17,407                            | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                        | 330                               | 323                               | 3,000                        | 332                                  | 3,000                         |
| 5120 Holiday Allowance                       | 496                               | 531                               | 142                          | 942                                  | -                             |
| 5122 Vacation Leave Payout                   | 2,544                             | 6,920                             | -                            | 1,756                                | 188                           |
| 5123 Admin/Comp Time Payout                  | 7                                 | 1,059                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout                        | 1,763                             | 171                               | -                            | -                                    | 92                            |
| 5131 Auto Allowance                          | 2,200                             | 4,360                             | 4,800                        | 6,084                                | 6,240                         |
| 5132 Communications Allowance                | 1,328                             | 1,434                             | 1,200                        | 737                                  | -                             |
| 5133 Bilingual Pay                           | 865                               | 1,629                             | 1,950                        | 1,251                                | 450                           |
| 5201 Retirement - FT Misc                    | 25,096                            | 41,644                            | 58,267                       | 47,180                               | 55,414                        |
| 5204 Retirement - CPPT Misc                  | 2,192                             | -                                 | -                            | -                                    | -                             |
| 5205 Retirement - FT Misc - UAL              | 31,045                            | 78,794                            | 91,511                       | 91,511                               | 92,696                        |
| 5212 Deferred Comp Match                     | 1,786                             | 2,324                             | 1,470                        | 4,416                                | 2,370                         |
| 5220 Medicare                                | 3,673                             | 5,947                             | 7,956                        | 6,130                                | 6,497                         |
| 5221 Group Medical Insurance                 | 25,689                            | 75,084                            | 102,795                      | 89,136                               | 77,642                        |
| 5230 Life Insurance                          | 303                               | 600                               | 741                          | 684                                  | 680                           |
| 5231 Dental Insurance                        | 1,282                             | 2,697                             | 2,494                        | 2,212                                | 2,357                         |
| 5232 Long Term Disability                    | 263                               | 1,070                             | 1,177                        | 1,131                                | 1,129                         |
| 5240 Workers Compensation                    | 8,623                             | 8,446                             | 24,060                       | 24,060                               | 20,852                        |
| 5241 Unemployment Insurance                  | 309                               | 360                               | 816                          | 816                                  | 707                           |
| * EMPLOYEE SERVICES                          | <u>345,388</u>                    | <u>629,348</u>                    | <u>842,948</u>               | <u>691,267</u>                       | <u>711,413</u>                |
| 6101 Professional Services                   | 255,088                           | 254,926                           | 572,110                      | 176,281                              | -                             |
| 6102 Legal Services                          | 403                               | -                                 | 10,000                       | -                                    | -                             |
| 6120 Developer Deposit Professional Services | -                                 | -                                 | -                            | 286,606                              | 391,048                       |
| 6201 Office Supplies                         | 4,180                             | 1,606                             | 6,000                        | 945                                  | 2,000                         |
| 6301 Printing                                | 1,213                             | 1,555                             | 3,000                        | 1,366                                | 1,500                         |
| 6303 Postage                                 | 8,276                             | 8,235                             | 12,500                       | 5,614                                | 6,000                         |
| 6304 Memberships & Dues                      | -                                 | -                                 | 2,300                        | 1,027                                | 1,700                         |
| 6305 Publications & Subscriptions            | 8,500                             | 5,349                             | 13,916                       | 6,436                                | 10,916                        |
| 6306 Events & Meetings                       | -                                 | -                                 | 600                          | 341                                  | 600                           |
| 6310 Rents & Leases                          | 2,065                             | 1,534                             | 1,900                        | 841                                  | 1,900                         |
| 6311 Commission Expense                      | 4,750                             | 4,883                             | 15,000                       | 9,474                                | 15,000                        |
| 6340 Training                                | 1,450                             | 2,296                             | 6,000                        | 900                                  | 3,000                         |
| 6701 Equipment Maintenance                   | -                                 | -                                 | 450                          | -                                    | -                             |
| 6721 Telephone                               | 62                                | 81                                | 325                          | 59                                   | -                             |
| 6730 Software Maintenance                    | -                                 | 18,150                            | 37,900                       | 19,661                               | 17,125                        |
| 6802 Info Systems Allocation                 | 11,718                            | 15,890                            | 12,484                       | 12,484                               | 14,773                        |
| 6803 Insurance Allocation                    | 25,666                            | 89,231                            | 152,824                      | 152,824                              | 138,456                       |
| 6805 Capital Asset & Equip Replacement       | 5,804                             | 5,804                             | 5,804                        | 5,804                                | 5,839                         |
| * SUPPLIES & SERVICES                        | <u>329,175</u>                    | <u>409,540</u>                    | <u>853,113</u>               | <u>680,663</u>                       | <u>609,857</u>                |
| <b>** PLANNING</b>                           | <b><u>674,563</u></b>             | <b><u>1,038,888</u></b>           | <b><u>1,696,061</u></b>      | <b><u>1,371,930</u></b>              | <b><u>1,321,270</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 604 CODE ENFORCEMENT</b>       |                                   |                                   |                              |                                      |                               |
| <b>100-604-29</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 285,235                           | 320,026                           | 485,776                      | 213,447                              | 439,444                       |
| 5103 Salaries - PT - Non-CP - Misc     | 61,942                            | 6,391                             | 64,947                       | 6,409                                | -                             |
| 5104 Salaries - CPPT Misc              | 20,271                            | -                                 | -                            | 28,779                               | -                             |
| 5110 Overtime Regular                  | 11,982                            | 8,216                             | 7,624                        | 9,382                                | 7,624                         |
| 5120 Holiday Allowance                 | 2,401                             | 86                                | 2,164                        | -                                    | -                             |
| 5121 Sick Leave Payout                 | -                                 | -                                 | -                            | 401                                  | -                             |
| 5122 Vacation Leave Payout             | 4,950                             | 2,748                             | -                            | 3,049                                | 188                           |
| 5123 Admin/Comp Time Payout            | -                                 | 530                               | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | 441                               | 252                               | -                            | -                                    | 198                           |
| 5131 Auto Allowance                    | 275                               | 505                               | -                            | 702                                  | 720                           |
| 5132 Communications Allowance          | 66                                | 78                                | -                            | -                                    | -                             |
| 5133 Bilingual Pay                     | 2,025                             | 2,725                             | 3,000                        | 1,755                                | 1,800                         |
| 5201 Retirement - FT Misc              | 30,184                            | 29,862                            | 52,495                       | 21,834                               | 55,376                        |
| 5204 Retirement - CPPT Misc            | 2,552                             | -                                 | -                            | 4,280                                | -                             |
| 5205 Retirement - FT Misc - UAL        | 47,950                            | 77,357                            | 88,559                       | 88,559                               | 92,348                        |
| 5212 Deferred Comp Match               | 3,245                             | 3,029                             | 600                          | 2,068                                | 1,140                         |
| 5220 Medicare                          | 5,786                             | 4,951                             | 8,060                        | 3,819                                | 6,414                         |
| 5221 Group Medical Insurance           | 53,491                            | 60,952                            | 124,880                      | 41,190                               | 98,470                        |
| 5230 Life Insurance                    | 504                               | 525                               | 839                          | 298                                  | 609                           |
| 5231 Dental Insurance                  | 2,228                             | 2,446                             | 3,678                        | 1,197                                | 3,603                         |
| 5232 Long Term Disability              | 584                               | 801                               | 611                          | 486                                  | 890                           |
| 5240 Workers Compensation              | 10,513                            | 12,196                            | 23,284                       | 23,284                               | 20,774                        |
| 5241 Unemployment Insurance            | 375                               | 520                               | 789                          | 789                                  | 704                           |
| * EMPLOYEE SERVICES                    | <u>546,997</u>                    | <u>534,196</u>                    | <u>867,306</u>               | <u>451,730</u>                       | <u>730,302</u>                |
| 6101 Professional Services             | 245,053                           | 222,080                           | -                            | 88,000                               | -                             |
| 6102 Legal Services                    | 66,686                            | 42,491                            | 70,000                       | 24,273                               | 50,000                        |
| 6201 Office Supplies                   | 895                               | 1,016                             | 1,200                        | 957                                  | 1,200                         |
| 6202 Special Dept. Supplies            | 4,144                             | 35,936                            | 18,652                       | 1,171                                | 1,500                         |
| 6203 Uniforms/Safety Equipment         | 424                               | 2,201                             | 3,000                        | 755                                  | 3,000                         |
| 6301 Printing                          | -                                 | 1,961                             | 2,000                        | 1,513                                | 500                           |
| 6303 Postage                           | 1,737                             | 1,520                             | 1,500                        | 1,543                                | 500                           |
| 6304 Memberships & Dues                | 1,012                             | 495                               | 2,070                        | 644                                  | 1,500                         |
| 6308 Civic Engagement                  | -                                 | 625                               | 5,000                        | -                                    | -                             |
| 6309 Fees & Charges                    | 11,802                            | 13,763                            | 10,000                       | 13,352                               | 10,000                        |
| 6310 Rents & Leases                    | 175                               | 160                               | 200                          | 127                                  | 200                           |
| 6340 Training                          | 10,798                            | 2,470                             | 9,795                        | 3,864                                | 5,000                         |
| 6701 Equipment Maintenance             | -                                 | -                                 | 2,500                        | 22,411                               | 500                           |
| 6721 Telephone                         | 2,872                             | 3,246                             | 7,632                        | 2,930                                | -                             |
| 6730 Software Maintenance              | -                                 | 18,700                            | 19,750                       | 19,661                               | 19,750                        |
| 6802 Info Systems Allocation           | 10,870                            | 14,740                            | 11,581                       | 11,581                               | 13,705                        |
| 6803 Insurance Allocation              | 12,385                            | 128,857                           | 147,894                      | 147,894                              | 137,937                       |
| 6804 Vehicle Maintenance Allocation    | 44,966                            | 44,969                            | 44,969                       | 44,969                               | 44,969                        |
| 6805 Capital Asset & Equip Replacement | 3,361                             | 3,361                             | 3,361                        | 3,361                                | 3,381                         |
| * SUPPLIES & SERVICES                  | <u>417,178</u>                    | <u>538,591</u>                    | <u>361,104</u>               | <u>389,005</u>                       | <u>293,642</u>                |
| <b>** CODE ENFORCEMENT</b>             | <b><u>964,176</u></b>             | <b><u>1,072,787</u></b>           | <b><u>1,228,411</u></b>      | <b><u>840,734</u></b>                | <b><u>1,023,944</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>         | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>       |                                   |                                   |                              |                                      |                               |
| <b>DEPT 622 EPA GRANT PROJECTS</b> |                                   |                                   |                              |                                      |                               |
| <b>100-622-49</b>                  |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.           | 1,310                             | -                                 | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                | 1,310                             | -                                 | -                            | -                                    | -                             |
| 6101 Professional Services         | 109,970                           | 17,272                            | 341,498                      | 329,981                              | 341,498                       |
| 6306 Events & Meetings             | 2,472                             | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES              | 112,442                           | 17,272                            | 341,498                      | 329,981                              | 341,498                       |
| <b>** EPA GRANT PROJECTS</b>       | <b>113,752</b>                    | <b>17,272</b>                     | <b>341,498</b>               | <b>329,981</b>                       | <b>341,498</b>                |

| <u>ACCOUNT DESCRIPTION</u>                      | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 246 EMERGENCY HOUSING VOUCHER (EHV)</b> |                                   |                                   |                              |                                      |                               |
| <b>DIV 637 EMERGENCY HOUSING VOUCHER (EHV)</b>  |                                   |                                   |                              |                                      |                               |
| <b>246-637-43</b>                               |                                   |                                   |                              |                                      |                               |
| 6601 Housing Assistance Pmts                    | 242,251                           | 347,210                           | 244,070                      | 439,016                              | -                             |
| * SUPPLIES & SERVICES                           | 242,251                           | 347,210                           | 244,070                      | 439,016                              | -                             |
| <b>** EHV FUND</b>                              | <b>242,251</b>                    | <b>347,210</b>                    | <b>244,070</b>               | <b>439,016</b>                       | <b>-</b>                      |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 240 HOUSING AUTHORITY ADMIN</b>   |                                   |                                   |                              |                                      |                               |
| <b>DEPT 601 ADMINISTRATION</b>            |                                   |                                   |                              |                                      |                               |
| <b>240-601-12</b>                         |                                   |                                   |                              |                                      |                               |
| 6310 Rents & Leases                       | (21)                              | -                                 | -                            | -                                    | -                             |
| 6721 Telephone                            | 2,169                             | -                                 | -                            | -                                    | -                             |
| 6723 Electric                             | 3,997                             | 3,886                             | -                            | 2,250                                | -                             |
| * SUPPLIES & SERVICES                     | 6,144                             | 3,886                             | -                            | 2,250                                | -                             |
| 9120 Predev Costs - 13050 Paramount Blvd. | 17,094                            | 12,208                            | -                            | 9,750                                | -                             |
| * CAPITAL OUTLAY                          | 17,094                            | 12,208                            | -                            | 9,750                                | -                             |
| * <b>13050 PARAMOUNT BLVD</b>             | <b>23,238</b>                     | <b>16,094</b>                     | <b>-</b>                     | <b>12,000</b>                        | <b>-</b>                      |

| <u>ACCOUNT DESCRIPTION</u>               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 240 HOUSING AUTHORITY ADMIN</b>  |                                   |                                   |                              |                                      |                               |
| <b>DEPT 651 7916 LONG BEACH BLVD</b>     |                                   |                                   |                              |                                      |                               |
| <b>240-651-43</b>                        |                                   |                                   |                              |                                      |                               |
| 9121 Predev Costs - 7916 Long Beach Blvd | 59                                | -                                 | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                         | 59                                | -                                 | -                            | -                                    | -                             |
| * <b>7916 LONG BEACH BLVD</b>            | <b>59</b>                         | <b>-</b>                          | <b>-</b>                     | <b>-</b>                             | <b>-</b>                      |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>         | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 241 HOUSING AUTHORITY</b>  |                                   |                                   |                              |                                      |                               |
| <b>DEPT 630 HOUSING</b>            |                                   |                                   |                              |                                      |                               |
| <b>241-630-43</b>                  |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.           | 224,362                           | 185,346                           | 303,638                      | 272,140                              | 313,881                       |
| 5103 Salaries - PT - Non-CP - Misc | 83,510                            | 7,390                             | -                            | -                                    | -                             |
| 5104 Salaries - CPPT Misc          | 9,817                             | 71,739                            | -                            | 7,808                                | -                             |
| 5110 Overtime Regular              | 25,058                            | 1,598                             | 2,500                        | 68                                   | 2,500                         |
| 5120 Holiday Allowance             | 2,166                             | 443                               | 1,385                        | -                                    | -                             |
| 5121 Sick Leave Payout             | 2,822                             | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout         | 4,328                             | 3,848                             | -                            | -                                    | 125                           |
| 5123 Admin/Comp Time Payout        | -                                 | 2,503                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout              | 540                               | 218                               | -                            | -                                    | 127                           |
| 5127 Bonus (Sign-on and Referral)  | 5,000                             | -                                 | -                            | -                                    | -                             |
| 5131 Auto Allowance                | 6,050                             | 2,580                             | 2,400                        | 3,042                                | 3,120                         |
| 5132 Communications Allowance      | 1,617                             | 756                               | 576                          | 679                                  | 576                           |
| 5133 Bilingual Pay                 | 955                               | 1,790                             | 1,800                        | 2,153                                | 2,856                         |
| 5201 Retirement - FT Misc          | 26,536                            | 24,563                            | 32,804                       | 31,663                               | 39,751                        |
| 5204 Retirement - CPPT Misc        | 7,350                             | 9,248                             | -                            | 995                                  | -                             |
| 5205 Retirement - FT Misc - UAL    | 36,545                            | 90,768                            | -                            | 43,085                               | 65,961                        |
| 5212 Deferred Comp Match           | 636                               | 498                               | -                            | 1,610                                | 1,056                         |
| 5220 Medicare                      | 5,288                             | 4,408                             | 4,492                        | 4,056                                | 4,650                         |
| 5221 Group Medical Insurance       | 53,735                            | 24,942                            | 52,977                       | 71,267                               | 76,150                        |
| 5230 Life Insurance                | 458                               | 126                               | 377                          | 468                                  | 543                           |
| 5231 Dental Insurance              | 3,674                             | 1,324                             | 2,091                        | 2,142                                | 2,056                         |
| 5232 Long Term Disability          | 712                               | 582                               | 549                          | 696                                  | 829                           |
| 5240 Workers Compensation          | -                                 | -                                 | -                            | -                                    | -                             |
| 5241 Unemployment Insurance        | -                                 | -                                 | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                | <u>501,161</u>                    | <u>434,670</u>                    | <u>405,589</u>               | <u>441,872</u>                       | <u>514,181</u>                |
| 6101 Professional Services         | 28,127                            | 240,861                           | 30,157                       | 91,157                               | 70,157                        |
| 6201 Office Supplies               | 4,582                             | 764                               | 1,000                        | 1,859                                | 3,500                         |
| 6301 Printing                      | 578                               | 413                               | 500                          | 582                                  | 500                           |
| 6303 Postage                       | 5,358                             | 5,890                             | 5,000                        | 5,361                                | 5,000                         |
| 6304 Memberships & Dues            | 2,271                             | 1,977                             | 2,000                        | 1,737                                | 2,000                         |
| 6305 Publications & Subscriptions  | 977                               | 3,535                             | 2,500                        | 606                                  | 2,500                         |
| 6306 Events & Meetings             | 17                                | -                                 | 1,500                        | 71                                   | 1,500                         |
| 6309 Fees                          | 7,092                             | 3,319                             | 2,500                        | 11,976                               | 2,500                         |
| 6310 Rents & Leases                | 4,965                             | 6,992                             | 4,498                        | 3,428                                | 4,498                         |
| 6311 Commission Expense            | 1,125                             | 1,125                             | 1,125                        | 1,421                                | 1,125                         |
| 6340 Training                      | 2,340                             | 1,947                             | 2,000                        | -                                    | 2,000                         |
| 6601 Housing Assistance Pmnts      | 4,928,790                         | 5,829,958                         | 4,893,888                    | 5,882,619                            | 4,893,888                     |
| 6612 Port-In HAP Expense           | 156,017                           | 168,804                           | 156,000                      | 156,000                              | 156,000                       |
| 6721 Telephone                     | 2,535                             | 2,334                             | 3,500                        | 2,177                                | -                             |
| 6730 Software Maintenance          | <u>31,347</u>                     | <u>32,268</u>                     | <u>66,000</u>                | <u>47,261</u>                        | <u>66,000</u>                 |
| * SUPPLIES & SERVICES              | <u>5,176,122</u>                  | <u>6,300,187</u>                  | <u>5,172,168</u>             | <u>6,206,255</u>                     | <u>5,211,168</u>              |
| <b>* HOUSING SECTION 8 FUNDS</b>   | <b><u>5,677,282</u></b>           | <b><u>6,734,857</u></b>           | <b><u>5,577,757</u></b>      | <b><u>6,648,127</u></b>              | <b><u>5,725,349</u></b>       |
| <b>** HOUSING AUTHORITY FUND</b>   | <b><u>5,677,282</u></b>           | <b><u>6,734,857</u></b>           | <b><u>5,577,757</u></b>      | <b><u>6,648,127</u></b>              | <b><u>5,725,349</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 242 HOME PROGRAM</b>             |                                   |                                   |                              |                                      |                               |
| <b>DEPT 601 ADMINISTRATION</b>           |                                   |                                   |                              |                                      |                               |
| <b>242-601-43</b>                        |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                 | 13,577                            | 11,428                            | 18,940                       | 14,762                               | 19,285                        |
| 5120 Holiday Allowance                   | -                                 | -                                 | 100                          | -                                    | -                             |
| 5121 Sick Leave Payout                   | 791                               | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout               | 763                               | -                                 | -                            | -                                    | -                             |
| 5123 Admin/Comp Time Payout              | -                                 | 564                               | -                            | -                                    | -                             |
| 5125 Comp Time Payout                    | 220                               | -                                 | -                            | -                                    | 31                            |
| 5131 Auto Allowance                      | -                                 | 600                               | 600                          | 585                                  | 600                           |
| 5132 Communications Allowance            | 50                                | 144                               | 144                          | 140                                  | 144                           |
| 5133 Bilingual Pay                       | -                                 | 150                               | 225                          | 211                                  | 225                           |
| 5201 Retirement - FT Misc                | 1,624                             | 1,290                             | 2,058                        | 1,641                                | 2,448                         |
| 5205 Retirement - FT Misc - UAL          | 9,843                             | 2,239                             | 2,455                        | 2,455                                | 4,053                         |
| 5212 Deferred Comp Match                 | 74                                | 8                                 | 60                           | 235                                  | 204                           |
| 5220 Medicare                            | 223                               | 172                               | 290                          | 210                                  | 294                           |
| 5221 Group Medical Insurance             | 1,032                             | 2,486                             | 3,994                        | 3,700                                | 4,081                         |
| 5230 Life Insurance                      | 9                                 | 27                                | 31                           | 27                                   | 31                            |
| 5231 Dental Insurance                    | 34                                | 253                               | 290                          | 216                                  | 153                           |
| 5232 Long Term Disability                | 16                                | 39                                | 48                           | 44                                   | 50                            |
| 5240 Workers Compensation                | 2,196                             | 320                               | 646                          | 646                                  | 912                           |
| 5241 Unemployment Insurance              | 80                                | 13                                | 22                           | 22                                   | 31                            |
| * EMPLOYEE SERVICES                      | <u>30,530</u>                     | <u>19,733</u>                     | <u>29,903</u>                | <u>24,894</u>                        | <u>32,542</u>                 |
| 6101 Professional Services               | 32,400                            | 25,754                            | 32,400                       | 16,550                               | 32,400                        |
| 6303 Postage                             | 13                                | -                                 | -                            | -                                    | -                             |
| 6310 Rents & Leases                      | 175                               | 160                               | 200                          | 137                                  | 200                           |
| 6801 Administrative Allocation           | 8,830                             | 8,833                             | 8,833                        | 8,833                                | 9,221                         |
| 6802 Info Systems Allocation             | 42                                | 1,660                             | 1,303                        | 1,303                                | 1,542                         |
| 6803 Insurance Allocation                | 22,918                            | 3,374                             | 4,101                        | 4,101                                | 6,053                         |
| * SUPPLIES & SERVICES                    | <u>64,378</u>                     | <u>39,781</u>                     | <u>46,837</u>                | <u>30,925</u>                        | <u>49,416</u>                 |
| <b>* HOME PROGRAM ADMINISTRATION</b>     | <b><u>94,908</u></b>              | <b><u>59,514</u></b>              | <b><u>76,740</u></b>         | <b><u>55,819</u></b>                 | <b><u>81,958</u></b>          |
| <br>                                     |                                   |                                   |                              |                                      |                               |
| <u>ACCOUNT DESCRIPTION</u>               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
| <b>FUND 242 HOME PROGRAM</b>             |                                   |                                   |                              |                                      |                               |
| <b>DEPT 640 HOUSING AUTH CARES FUNDS</b> |                                   |                                   |                              |                                      |                               |
| <b>242-640-43</b>                        |                                   |                                   |                              |                                      |                               |
| 6106 PW-New Development-Other Srvcs      | 12,540                            | -                                 | -                            | -                                    | -                             |
| 6309 Fees & Charges                      | 13,013                            | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                    | <u>25,553</u>                     | <u>-</u>                          | <u>-</u>                     | <u>-</u>                             | <u>-</u>                      |
| <b>* HOUSING AUTH CARES FUNDS</b>        | <b><u>25,553</u></b>              | <b><u>-</u></b>                   | <b><u>-</u></b>              | <b><u>-</u></b>                      | <b><u>-</u></b>               |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 242 HOME PROGRAM</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 605 HOME DELIVERY PROG ADM</b> |                                   |                                   |                              |                                      |                               |
| <b>242-605-43</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 950                               | 10,471                            | -                            | 3,769                                | -                             |
| 5110 Overtime Regular                  | -                                 | 193                               | -                            | 23                                   | -                             |
| 5122 Vacation Leave Payout             | 89                                | 219                               | -                            | -                                    | -                             |
| 5123 Admin/Comp Time Payout            | -                                 | 282                               | -                            | -                                    | -                             |
| 5131 Auto Allowance                    | -                                 | 300                               | -                            | -                                    | -                             |
| 5132 Communications Allowance          | 5                                 | 132                               | -                            | 39                                   | -                             |
| 5133 Bilingual Pay                     | -                                 | 75                                | -                            | -                                    | -                             |
| 5201 Retirement - FT Misc              | 110                               | 1,181                             | -                            | 440                                  | -                             |
| 5205 Retirement - FT Misc - UAL        | -                                 | 1,920                             | -                            | -                                    | -                             |
| 5212 Deferred Comp Match               | 6                                 | 99                                | -                            | -                                    | -                             |
| 5220 Medicare                          | 15                                | 166                               | -                            | 55                                   | -                             |
| 5221 Group Medical Insurance           | 87                                | 3,518                             | -                            | 829                                  | -                             |
| 5230 Life Insurance                    | 1                                 | 27                                | -                            | 4                                    | -                             |
| 5231 Dental Insurance                  | 2                                 | 177                               | -                            | 12                                   | -                             |
| 5232 Long Term Disability              | 1                                 | 43                                | -                            | 7                                    | -                             |
| 5240 Workers Compensation              | -                                 | 274                               | -                            | -                                    | -                             |
| 5241 Unemployment Insurance            | -                                 | 12                                | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                    | <u>1,266</u>                      | <u>19,089</u>                     | -                            | <u>5,178</u>                         | -                             |
| 6803 Insurance Allocation              | -                                 | 2,893                             | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                  | -                                 | 2,893                             | -                            | -                                    | -                             |
| * HOME DELIVERY PROG ADMIN             | <u>1,266</u>                      | <u>21,982</u>                     | -                            | <u>5,178</u>                         | -                             |

| <u>ACCOUNT DESCRIPTION</u>   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 242 HOME PROGRAM</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 606 ARP FUNDS</b>    |                                   |                                   |                              |                                      |                               |
| <b>242-606-43</b>            |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services   | <u>13,540</u>                     | -                                 | <u>367,371</u>               | <u>7,442</u>                         | <u>367,371</u>                |
| * SUPPLIES & SERVICES        | 13,540                            | -                                 | 367,371                      | 7,442                                | 367,371                       |
| ** ARP FUNDS                 | <u>13,540</u>                     | <u>-</u>                          | <u>367,371</u>               | <u>7,442</u>                         | <u>367,371</u>                |

| <u>ACCOUNT DESCRIPTION</u>              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 242 HOME PROGRAM</b>            |                                   |                                   |                              |                                      |                               |
| <b>DEPT 631 GRANTS/SPECIAL PROGRAMS</b> |                                   |                                   |                              |                                      |                               |
| <b>242-631-43</b>                       |                                   |                                   |                              |                                      |                               |
| 6603 Affordable Housing                 | -                                 | -                                 | 3,729,718                    | -                                    | -                             |
| 6604 CHDO                               | -                                 | -                                 | -                            | -                                    | 197,508                       |
| 6609 Lead Abatement Grant               | 1,850                             | -                                 | -                            | -                                    | -                             |
| 6694 Home Residential Rehab Program     | <u>142,822</u>                    | -                                 | <u>200,623</u>               | -                                    | <u>240,000</u>                |
| * SUPPLIES & SERVICES                   | 144,672                           | -                                 | 3,930,342                    | -                                    | 437,508                       |
| * GRANTS/SPECIAL PROGRAMS               | <u>144,672</u>                    | <u>-</u>                          | <u>3,930,342</u>             | <u>-</u>                             | <u>437,508</u>                |
| ** HOME PROGRAM FUND                    | <u>279,938</u>                    | <u>81,496</u>                     | <u>4,374,453</u>             | <u>68,439</u>                        | <u>886,837</u>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>         | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 243 CDBG FUND</b>          |                                   |                                   |                              |                                      |                               |
| <b>DIV 601 ADMINISTRATION</b>      |                                   |                                   |                              |                                      |                               |
| <b>243-601-43</b>                  |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.           | 74,202                            | 132,010                           | 31,523                       | 81,236                               | 39,113                        |
| 5103 Salaries - PT - Non-CP - Misc | -                                 | 2,507                             | -                            | -                                    | -                             |
| 5110 Overtime Regular              | 92                                | 1,177                             | -                            | 387                                  | -                             |
| 5120 Holiday Allowance             | -                                 | 153                               | 68                           | -                                    | -                             |
| 5121 Sick Leave Payout             | 4,745                             | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout         | 5,110                             | 3,938                             | -                            | -                                    | 63                            |
| 5123 Admin/Comp Time Payout        | -                                 | 2,697                             | -                            | -                                    | -                             |
| 5125 Comp Time Payout              | 441                               | 418                               | -                            | -                                    | -                             |
| 5131 Auto Allowance                | 275                               | 2,825                             | 600                          | 878                                  | 900                           |
| 5132 Communications Allowance      | 396                               | 1,002                             | 144                          | 374                                  | 144                           |
| 5133 Bilingual Pay                 | -                                 | 2,913                             | 150                          | 146                                  | 294                           |
| 5201 Retirement - FT Misc          | 8,869                             | 15,200                            | 3,402                        | 9,253                                | 4,946                         |
| 5205 Retirement - FT Misc - UAL    | 13,539                            | 29,084                            | 5,727                        | 5,727                                | 8,220                         |
| 5212 Deferred Comp Match           | 353                               | 1,129                             | -                            | 1,167                                | 354                           |
| 5220 Medicare                      | 1,234                             | 2,106                             | 471                          | 1,156                                | 587                           |
| 5221 Group Medical Insurance       | 6,827                             | 32,372                            | 2,838                        | 12,860                               | 7,700                         |
| 5230 Life Insurance                | 58                                | 241                               | 24                           | 80                                   | 60                            |
| 5231 Dental Insurance              | 226                               | 1,490                             | 252                          | 393                                  | 257                           |
| 5232 Long Term Disability          | 107                               | 410                               | 39                           | 180                                  | 103                           |
| 5240 Workers Compensation          | 3,200                             | 3,635                             | 1,506                        | 1,506                                | 1,849                         |
| 5241 Unemployment Insurance        | 115                               | 136                               | 51                           | 51                                   | 63                            |
| * EMPLOYEE SERVICES                | <u>119,788</u>                    | <u>235,443</u>                    | <u>46,795</u>                | <u>115,395</u>                       | <u>64,653</u>                 |
| 6101 Professional Services         | 107,263                           | 135,625                           | 134,500                      | 48,858                               | 105,638                       |
| 6303 Postage                       | 9                                 | 1                                 | -                            | -                                    | -                             |
| 6305 Publications & Subscriptions  | 7,414                             | 3,365                             | 7,000                        | 6,897                                | 7,000                         |
| 6310 Rents & Leases                | 175                               | 160                               | 175                          | 116                                  | 175                           |
| 6311 Commission Expense            | -                                 | (50)                              | -                            | -                                    | -                             |
| 6606 Fair Housing Program          | 21,788                            | 23,555                            | 24,000                       | 24,000                               | 24,000                        |
| 6801 Administrative Allocation     | 10,528                            | 10,532                            | 10,111                       | 10,111                               | 10,555                        |
| 6802 Info Systems Allocation       | 197                               | 7,920                             | 6,222                        | 6,222                                | 7,363                         |
| 6803 Insurance Allocation          | 32,786                            | 33,592                            | 9,563                        | 9,563                                | 12,277                        |
| * SUPPLIES & SERVICES              | <u>180,159</u>                    | <u>214,700</u>                    | <u>191,571</u>               | <u>105,767</u>                       | <u>167,008</u>                |
| <b>** CDBG ADMINISTRATION</b>      | <u><b>299,947</b></u>             | <u><b>450,143</b></u>             | <u><b>238,366</b></u>        | <u><b>221,162</b></u>                | <u><b>231,661</b></u>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>           | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 243 CDBG FUND</b>            |                                   |                                   |                              |                                      |                               |
| <b>DIV 604 CDBG CODE ENFORCEMENT</b> |                                   |                                   |                              |                                      |                               |
| <b>243-604-29</b>                    |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.             | 3,084                             | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                | 265                               | -                                 | -                            | -                                    | -                             |
| 5220 Medicare                        | 48                                | -                                 | -                            | -                                    | -                             |
| 5240 Workers Compensation            | 605                               | -                                 | -                            | -                                    | -                             |
| 5241 Unemployment Insurance          | 21                                | -                                 | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                  | <u>4,023</u>                      | -                                 | -                            | -                                    | -                             |
| 6101 Professional Services           | 7,033                             | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                | <u>7,033</u>                      | -                                 | -                            | -                                    | -                             |
| <b>** CDBG CODE ENFORCEMENT</b>      | <b><u>11,056</u></b>              | <b>-</b>                          | <b>-</b>                     | <b>-</b>                             | <b>-</b>                      |

| <u>ACCOUNT DESCRIPTION</u>                | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 243 CDBG FUND</b>                 |                                   |                                   |                              |                                      |                               |
| <b>DIV 605 HOME PROGRAM DELIVERY COST</b> |                                   |                                   |                              |                                      |                               |
| <b>243-605-43</b>                         |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services                | <u>14,174</u>                     | <u>7,763</u>                      | <u>103,869</u>               | <u>17,389</u>                        | <u>86,580</u>                 |
| * SUPPLIES & SERVICES                     | <u>14,174</u>                     | <u>7,763</u>                      | <u>103,869</u>               | <u>17,389</u>                        | <u>86,580</u>                 |
| <b>** CDBG HOME PROGRAM DELIVERY</b>      | <b><u>14,174</u></b>              | <b><u>7,763</u></b>               | <b><u>103,869</u></b>        | <b><u>17,389</u></b>                 | <b><u>86,580</u></b>          |

| <u>ACCOUNT DESCRIPTION</u>                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 243 CDBG FUND</b>                      |                                   |                                   |                              |                                      |                               |
| <b>DIV 607 CDBG COVID-19 FUNDS</b>             |                                   |                                   |                              |                                      |                               |
| <b>243-607-43-49</b>                           |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services                     | 15,664                            | 6,434                             | 6,137                        | 3,212                                | 6,137                         |
| 6622 Family Violence Prevention and Education  | 1,880                             | -                                 | -                            | 2,668                                | -                             |
| 6626 So Cal Rehab Services                     | -                                 | 143,794                           | -                            | -                                    | -                             |
| 6665 Compator - Free Mental Health Services    | -                                 | -                                 | -                            | 78,339                               | -                             |
| 6667 Southeast Youth Internship - CA Latino LI | 5,200                             | 10,600                            | 10,993                       | 1,958                                | -                             |
| 6676 Rental & Utilities Assistance - HYC       | -                                 | 9,646                             | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                          | <u>22,744</u>                     | <u>170,474</u>                    | <u>17,129</u>                | <u>86,177</u>                        | <u>6,137</u>                  |
| <b>** CDBG COVID-19 FUNDS</b>                  | <b><u>22,744</u></b>              | <b><u>170,474</u></b>             | <b><u>17,129</u></b>         | <b><u>86,177</u></b>                 | <b><u>6,137</u></b>           |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                        | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 243 CDBG FUND</b>                         |  |  |                                       |   |  |
| <b>DIV 634 CDBG PROJECTS/PROGRAMS</b>             |  |  |                                       |   |  |
| <b>243-634-29 PUBLIC SAFETY PROGRAMS</b>          |  |  |                                       |   |  |
| 6622 Family Violence Prevention                   | 28,978                                     | 30,303                                     | 25,000                                | 24,895  | 27,000                                 |
| 6623 Police Explorers                             | <u>17,422</u>                              | <u>26,976</u>                              | <u>23,500</u>                         | <u>23,000</u>                                 | <u>23,000</u>                          |
| * SUPPLIES & SERVICES                             | 46,401                                     | 57,279                                     | 48,500                                | 47,895  | 50,000                                 |
| <b>243-634-49 OTHER COMM. DEV PROGRAMS</b>        |  |  |                                       |   |  |
| 6635 Commercial Facade Improvements               | 141,089                                    | 19,629                                     | 400,000                               | -   | -                                      |
| 6648 Neighborhood Revitalization Grant Prog       | -  | 226,896                                    | 328,992                               | 285,767                                       | 385,820                                |
| 6677 CLLI - College Internship Program            | -  | 11,000                                     | 21,343                                | -   | -                                      |
| 6678 LACADA - Nuestra Casa                        | -  | -  | 13,339                                | -   | -                                      |
| * SUPPLIES & SERVICES                             | <u>141,089</u>                             | <u>257,525</u>                             | <u>763,674</u>                        | <u>285,767</u>                                | <u>385,820</u>                         |
| <b>243-634-59 OTHER HEALTH &amp; SAFETY PROG.</b> |  |  |                                       |   |  |
| 6649 Home Modification Program                    | -  | 9,000                                      | 15,000                                | -   | 15,000                                 |
| 6665 Compator - Free Mental Health Services       | -  | -  | -                                     | 167,895                                       | -                                      |
| * SUPPLIES & SERVICES                             | -  | 9,000                                      | 15,000                                | 167,895                                       | 15,000                                 |
| <b>243-634-61</b>                                 |  |  |                                       |   |  |
| 9221 South Gate Park – Ballfield Shade Struct     | -  | -  | 600,000                               | -   | 600,000                                |
| 9222 South Gate Park – Swim Stadium Scorebrd      | -  | -  | 80,000                                | 144,704                                       | -                                      |
| 9223 South Gate Park – Sports Ctr Gym Divider     | -  | -  | 55,000                                | -   | -                                      |
| 9224 Gardendale Park – New Tot Lot                | -  | -  | 120,000                               | -   | -                                      |
| 9225 Demolition & Clearance Project               | -  | -  | -                                     | -   | 225,000                                |
| 9226 Street & Sidewalk Project                    | -  | -  | -                                     | -   | <u>275,000</u>                         |
| * CAPITAL OUTLAY                                  | -  | -  | 855,000                               | 144,704                                       | 1,100,000                              |
| <b>** PUBLIC SAFETY PROGRAMS</b>                  | <b><u>187,490</u></b>                      | <b><u>323,804</u></b>                      | <b><u>827,174</u></b>                 | <b><u>501,557</u></b>                         | <b><u>450,820</u></b>                  |
| <b>ACCOUNT DESCRIPTION</b>                        |  |  |                                       |   |  |
|   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
| <b>FUND 243 CDBG FUND</b>                         |  |  |                                       |   |  |
| <b>DIV 641 SIGN PROGRAM</b>                       |  |  |                                       |   |  |
| <b>243-641-49</b>                                 |  |  |                                       |   |  |
| 5240 Workers Compensation                         | 61   | -  | -                                     | -   | -                                      |
| 5241 Unemployment Insurance                       | <u>2</u>                                   | -  | -                                     | -   | -                                      |
| * EMPLOYEE SERVICES                               | 63   | -  | -                                     | -   | -                                      |
| 6101 Professional Services                        | <u>19,455</u>                              | -  | -                                     | -   | -                                      |
| * SUPPLIES & SERVICES                             | 19,455                                     | -  | -                                     | -   | -                                      |
| <b>** SIGN PROGRAMS</b>                           | <b><u>19,518</u></b>                       | <b>-</b>                                   | <b>-</b>                              | <b>-</b>                                      | <b>-</b>                               |
| <b>** CDBG PROJECTS/PROGRAMS</b>                  | <b><u>207,007</u></b>                      | <b><u>323,804</u></b>                      | <b><u>1,682,174</u></b>               | <b><u>646,261</u></b>                         | <b><u>1,550,820</u></b>                |
| <b>** CDBG FUND</b>                               | <b><u>554,928</u></b>                      | <b><u>952,184</u></b>                      | <b><u>2,041,538</u></b>               | <b><u>970,988</u></b>                         | <b><u>1,875,198</u></b>                |

CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL

| <u>ACCOUNT DESCRIPTION</u>   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 265 PERMANENT LOCAL HSG GRNT<br/>DEPT 608 PERMANENT LOCAL HSG GRANT<br/>265-608-41</b> |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services   | -                                 | 4,465                             | -                            | -                                    | -                             |
| 6340 Training  | 6,184                             | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES  | 6,184                             | 4,465                             | -                            | -                                    | -                             |
| <b>** PERMANENT LOCAL HSG GRANT</b>  | <b>6,184</b>                      | <b>4,465</b>                      | -                            | -                                    | -                             |

| <u>ACCOUNT DESCRIPTION</u>   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 266 SB2 GRANT FUND<br/>DEPT 611 SB2 GRANT<br/>266-611-41</b> |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services   | 3,613                             | -                                 | -                            | -                                    | -                             |
| 6730 Software Maintenance  | 51,800                            | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES  | 55,413                            | -                                 | -                            | -                                    | -                             |
| <b>** SB2 GRANT</b>  | <b>55,413</b>                     | -                                 | -                            | -                                    | -                             |

| <u>ACCOUNT DESCRIPTION</u>   | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 267 LEAP GRANT FUND<br/>DEPT 612 LEAP GRANT<br/>267-612-41</b> |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services   | 108,581                           | 68,598                            | -                            | -                                    | -                             |
| 6309 Fees & Charges  | -                                 | 688                               | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES  | 108,581                           | 69,286                            | -                            | -                                    | -                             |
| <b>** LEAP GRANT</b>   | <b>108,581</b>                    | <b>69,286</b>                     | -                            | -                                    | -                             |

CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL

| <u>ACCOUNT DESCRIPTION</u>               | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 321 SUCCESSOR AGENCY FUND</b>    |                                   |                                   |                              |                                      |                               |
| <b>DEPT 660 OPERATIONS</b>               |                                   |                                   |                              |                                      |                               |
| <b>321-660-43</b>                        |                                   |                                   |                              |                                      |                               |
| 7901 Bad Debt Write-off/Loan Forgiveness | 51,222                            | 51,212                            | 51,222                       | -                                    | 51,222                        |
| 7902 Depreciation Expense                | 19,089                            | 19,089                            | 19,089                       | -                                    | 19,089                        |
| * OTHER                                  | 70,311                            | 70,301                            | 70,311                       | -                                    | 70,311                        |
| <b>** SUCCESSOR AGENCY FUND</b>          | <b>70,311</b>                     | <b>70,301</b>                     | <b>70,311</b>                | <b>-</b>                             | <b>70,311</b>                 |

CITY OF SOUTH GATE  
 FY 2026-27 PROPOSED BUDGET  
 EXPENDITURE DETAIL

| <u>ACCOUNT DESCRIPTION</u>                        | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 322 LOW/MOD INCOME HOUSING ASSET FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 630 HOUSING</b>                           |                                   |                                   |                              |                                      |                               |
| <b>322-630-43</b>                                 |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services                        | 4,884                             | 4,330                             | -                            | -                                    | -                             |
| 6102 Legal Services                               | 1,591                             | -                                 | -                            | -                                    | -                             |
| 6801 Administrative Allocation                    | 6,764                             | 6,766                             | 6,766                        | 6,766                                | 7,063                         |
| * SUPPLIES & SERVICES                             | 13,239                            | 11,096                            | 6,766                        | 6,766                                | 7,063                         |
| <b>** LOW/MOD INCOME HOUSING</b>                  | <b>13,239</b>                     | <b>11,096</b>                     | <b>6,766</b>                 | <b>6,766</b>                         | <b>7,063</b>                  |

| <u>ACCOUNT DESCRIPTION</u>                            | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 322 LOW/MOD INCOME HOUSING ASSET FUND</b>     |                                   |                                   |                              |                                      |                               |
| <b>DEPT 645 L/M HOUSING 9001-9019 LONG BEACH BLVD</b> |                                   |                                   |                              |                                      |                               |
| <b>322-645-43</b>                                     |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services                            | 14,946                            | 8,711                             | -                            | -                                    | -                             |
| 6360 Relocation Costs                                 | 270                               | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                                 | 15,216                            | 8,711                             | -                            | -                                    | -                             |
| <b>** 9001-9019 LONG BEACH BLVD</b>                   | <b>15,216</b>                     | <b>8,711</b>                      | <b>-</b>                     | <b>-</b>                             | <b>-</b>                      |

| <u>ACCOUNT DESCRIPTION</u>                        | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 322 LOW/MOD INCOME HOUSING ASSET FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 646 L/M HOUSING 2703 TWEEDY BLVD</b>      |                                   |                                   |                              |                                      |                               |
| <b>322-646-43</b>                                 |                                   |                                   |                              |                                      |                               |
| 6101 Professional Services                        | 1,711                             | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                             | 1,711                             | -                                 | -                            | -                                    | -                             |
| <b>** 2703 TWEEDY BLVD</b>                        | <b>1,711</b>                      | <b>-</b>                          | <b>-</b>                     | <b>-</b>                             | <b>-</b>                      |

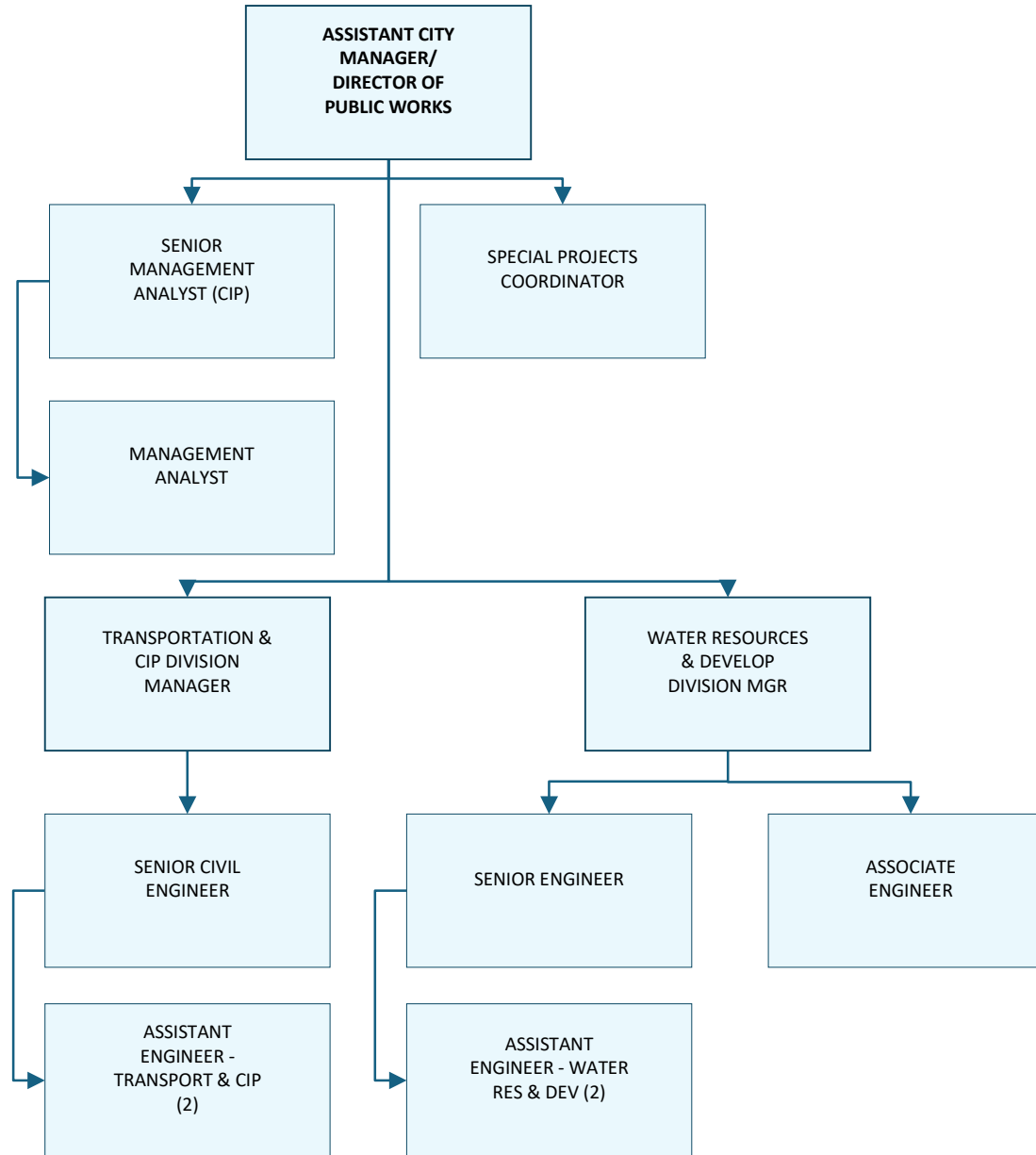
**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                               | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 611 SUCCESSOR AGENCY DEBT SERVICE &amp; ROPS</b> |  |  |                                       |   |  |
| <b>DEPT 660 DEBT SERVICE</b>                             |  |  |                                       |   |  |
| <b>611-660-43</b>  |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                                 | -  | -  | 44,546                                | 40,120  | -                                      |
| 5131 Auto Allowance                                      | -  | -  | 1,260                                 | 1,229   | -                                      |
| 5132 Communications Allowance                            | -  | -  | 302                                   | 295   | -                                      |
| 5201 Retirement - FT Misc                                | -  | -  | 4,784                                 | 4,710   | -                                      |
| 5212 Deferred Comp Match                                 | -  | -  | 252                                   | 1,121   | -                                      |
| 5220 Medicare  | -  | -  | 669                                   | 600   | -                                      |
| 5221 Group Medical Insurance                             | -  | -  | 2,428                                 | 2,993   | -                                      |
| 5230 Life Insurance                                      | -  | -  | 29                                    | 46  | -                                      |
| 5231 Dental Insurance                                    | -  | -  | 56                                    | 172   | -                                      |
| 5232 Long Term Disability                                | -  | -  | 124                                   | 104   | -                                      |
| * EMPLOYEE SERVICES                                      | -  | -  | 54,452                                | 51,390  | -                                      |
| 6101 Professional Services                               | 35,322                                     | 11,739                                     | 30,000                                | 9,129   | 30,000                                 |
| 6102 Legal Services                                      | 6,050                                      | -  | 15,000                                | -   | 15,000                                 |
| 6116 Tetra Tech Remediation                              | 194,396                                    | 86,063                                     | 391,937                               | 219,325                                       | 391,937                                |
| 6365 Property Distribution                               | -  | 1,388                                      | 40,000                                | 20,296  | 40,000                                 |
| 6370 Clean-up Cost Recovery                              | 450  | -  | 11,275                                | 686   | 11,275                                 |
| 6801 Administrative Allocation                           | 185,253                                    | 275,398                                    | 166,165                               | 166,165                                       | 173,459                                |
| * SUPPLIES & SERVICES                                    | 421,471                                    | 374,588                                    | 654,377                               | 415,602                                       | 661,671                                |
| 8003 D/S Administrative Fees                             | 2,000                                      | 2,000                                      | 2,000                                 | -   | 2,000                                  |
| 8004 Amortization/Accretion of Debt                      | 16,418                                     | 14,513                                     | 14,511                                | 14,511  | 14,511                                 |
| 8005 Accrual Adjustment                                  | (3,905,000)                                | (4,095,000)                                | -                                     | -   | -                                      |
| 8101 Bond Principal                                      | 3,905,000                                  | 4,095,000                                  | 4,095,000                             | -   | -                                      |
| 8102 Bond Interest                                       | 232,125                                    | 33,383                                     | 100,150                               | -   | -                                      |
| * DEBT SERVICE   | 250,543                                    | 49,896                                     | 4,211,661                             | 14,511  | 16,511                                 |
| <b>** SUCCESSOR AGENCY DEBT SVC</b>                      | <b>672,014</b>                             | <b>424,484</b>                             | <b>4,920,489</b>                      | <b>481,502</b>                                | <b>678,182</b>                         |

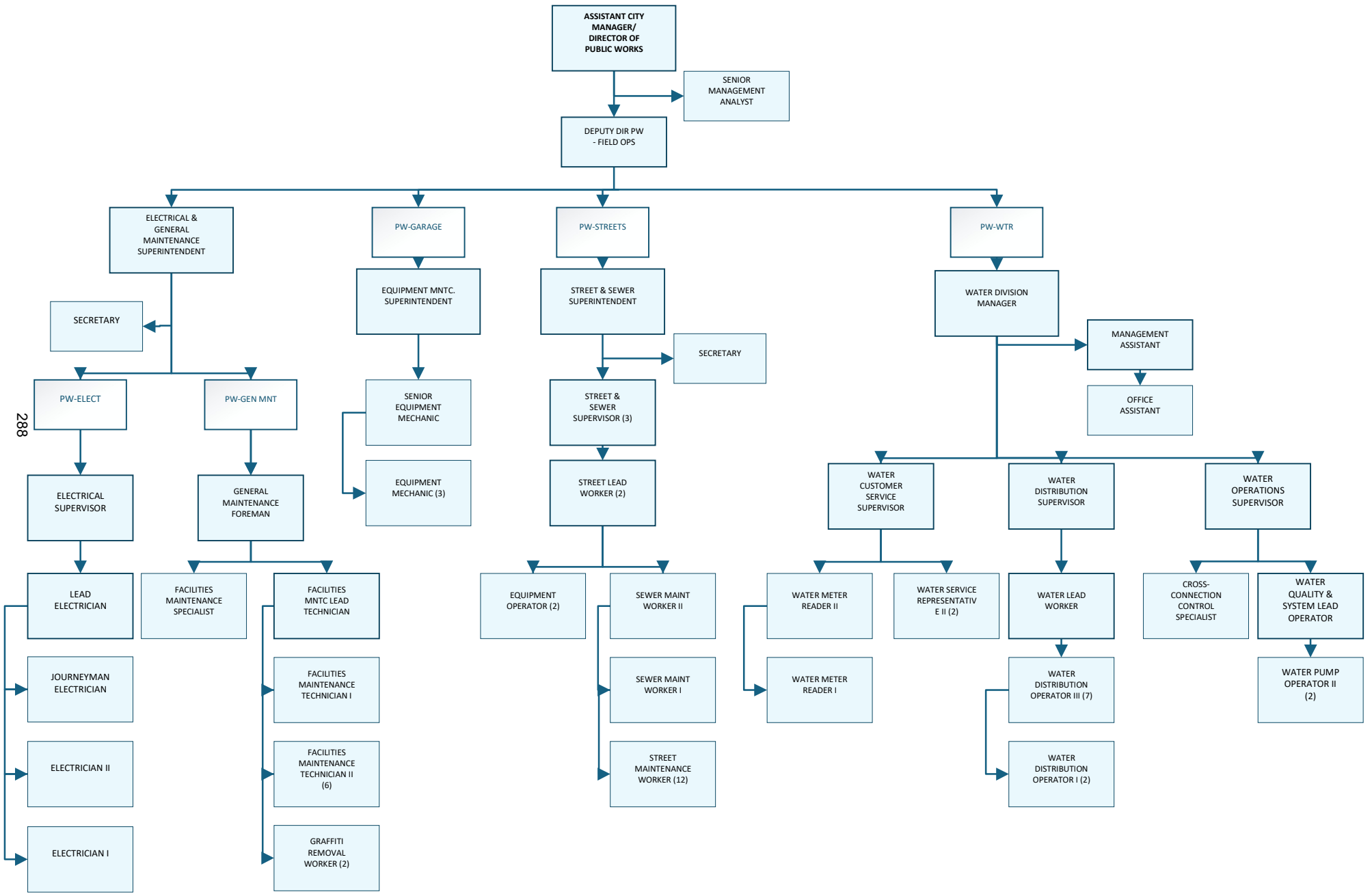
| <u>ACCOUNT DESCRIPTION</u>                               | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 611 SUCCESSOR AGENCY DEBT SERVICE &amp; ROPS</b> |  |  |                                       |   |  |
| <b>DEPT 662 3500-3506 TWEEDY BLVD</b>                    |  |  |                                       |   |  |
| <b>611-662-43</b>  |  |  |                                       |   |  |
| 6101 Professional Services                               | 225  | -  | 15,000                                | 14,095  | 15,000                                 |
| * SUPPLIES & SERVICES                                    | 225  | -  | 15,000                                | 14,095  | 15,000                                 |
| <b>** 3500-3506 TWEEDY BLVD</b>                          | <b>225</b>                                 | <b>-</b>                                   | <b>15,000</b>                         | <b>14,095</b>                                 | <b>15,000</b>                          |

| <u>ACCOUNT DESCRIPTION</u>                               | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 611 SUCCESSOR AGENCY DEBT SERVICE &amp; ROPS</b> |  |  |                                       |   |  |
| <b>DEPT 663 7916 LONG BEACH BLVD</b>                     |  |  |                                       |   |  |
| <b>611-663-43</b>  |  |  |                                       |   |  |
| 6101 Professional Services                               | 1,150                                      | 863  | 5,122                                 | -   | 5,122                                  |
| * SUPPLIES & SERVICES                                    | 1,150                                      | 863  | 5,122                                 | -   | 5,122                                  |
| <b>** 7916 LONG BEACH BLVD</b>                           | <b>1,150</b>                               | <b>863</b>                                 | <b>5,122</b>                          | <b>-</b>                                      | <b>5,122</b>                           |

# PUBLIC WORKS - ENGINEERING



# PUBLIC WORKS – FIELD OPERATIONS



# CITY OF SOUTH GATE

## PUBLIC WORKS

### BUDGETED POSITIONS

| Position                               | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Full-Time Positions</b>             |                      |                      |                      |                      |                      |
| Assistant City Manager/Director of PW  | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Assistant Engineer                     | 1.00                 | 1.00                 | 1.00                 | 4.00                 | 4.00                 |
| Associate Engineer                     | 1.00                 | 1.00                 | 2.00                 | 1.00                 | 1.00                 |
| City Traffic Engineer                  | 1.00                 | 1.00                 | 1.00                 | -                    | -                    |
| Cross Connection Control Specialist    | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Deputy City Engineer                   | 1.00                 | 1.00                 | 1.00                 | -                    | -                    |
| Deputy Director Public Works/Field Ops | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Electrical & General Mntc. Supt.       | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Electrical Foreman                     | -                    | -                    | -                    | -                    | -                    |
| Electrical Supervisor                  | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Electrician I                          | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 1.00                 |
| Electrician II                         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Engineering Technician                 | 1.00                 | 1.00                 | 1.00                 | -                    | -                    |
| Equipment Maintenance Superintendent   | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Equipment Mechanic                     | 3.00                 | 3.00                 | 3.00                 | 3.00                 | 3.00                 |
| Equipment Operator                     | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Executive Assistant                    | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Facilities Maintenance Lead Technician | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Facilities Maintenance Specialist      | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Facilities Maintenance Technician I    | 2.00                 | 2.00                 | -                    | 1.00                 | -                    |
| Facilities Maintenance Technician II   | 4.00                 | 4.00                 | 6.00                 | 6.00                 | 6.00                 |
| Field Operations Manager               | 1.00                 | 1.00                 | -                    | -                    | -                    |
| General Maintenance Foreman            | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Graffiti Removal Worker                | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Journeyman Electrician                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Lead Electrician                       | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Management Analyst                     | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Management Assistant                   | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Office Assistant                       | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 1.00                 |
| Principal Civil Engineer               | 3.00                 | 3.00                 | 3.00                 | -                    | -                    |
| Secretary                              | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Sr. Civil Engineer                     | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Engineer                           | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Equipment Mechanic                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sr. Public Works Management Analyst    | 1.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Sr. Secretary                          | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Sewer Maintenance Worker I             | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Sewer Maintenance Worker II            | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Street & Sewer Foreman                 | 2.00                 | 2.00                 | -                    | -                    | -                    |
| Street & Sewer Supervisor              | -                    | -                    | 3.00                 | 3.00                 | 3.00                 |
| Street & Trees Foreman                 | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Street Lead Worker                     | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Street Maintenance Worker              | 12.00                | 12.00                | 12.00                | 12.00                | 12.00                |
| Street & Sewer Superintendent          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Transportation & CIP Division Manager  | -                    | -                    | -                    | 1.00                 | 1.00                 |

# CITY OF SOUTH GATE

## PUBLIC WORKS

### BUDGETED POSITIONS

| Position                               | FY 2022-23<br>Budget | FY 2023-24<br>Budget | FY 2024-25<br>Budget | FY 2025-26<br>Budget | FY 2026-27<br>Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Water Customer Service Supervisor      | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Water Distribution Operator I          | 1.00                 | 1.00                 | 2.00                 | 2.00                 | 2.00                 |
| Water Distribution Operator II         | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Water Distribution Operator III        | 7.00                 | 7.00                 | 7.00                 | 7.00                 | 7.00                 |
| Water Distribution Supervisor          | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Water Division Manager                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Water Lead Worker                      | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Water Meter Reader I                   | -                    | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Water Meter Reader II                  | 2.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Water Operations Foreman               | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Water Operations Supervisor            | -                    | -                    | 1.00                 | 1.00                 | 1.00                 |
| Water Pump Operator II                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 | 2.00                 |
| Water Quality & Systems Lead           | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| Water Resources & Development Div. Mrg | -                    | -                    | -                    | 1.00                 | 1.00                 |
| Water Service Representative I         | 1.00                 | 1.00                 | -                    | -                    | -                    |
| Water Service Representative II        | 1.00                 | 1.00                 | 2.00                 | 2.00                 | 2.00                 |
| <b>Part-Time Positions</b>             |                      |                      |                      |                      |                      |
| Clerical Assistant III                 | -                    | -                    | -                    | -                    | -                    |
| Electrician I                          | -                    | -                    | -                    | -                    | -                    |
| Engineering Aide                       | 0.48                 | 0.48                 | 0.48                 | 1.00                 | 2.00                 |
| Maintenance Helper                     | 5.31                 | 5.30                 | 6.22                 | 8.00                 | 4.00                 |
| <b>Total Full-Time</b>                 | <b>85.00</b>         | <b>86.00</b>         | <b>88.00</b>         | <b>88.00</b>         | <b>85.00</b>         |
| <b>Total Part-Time</b>                 | <b>5.79</b>          | <b>5.78</b>          | <b>6.70</b>          | <b>9.00</b>          | <b>6.00</b>          |
| <b>Total Department FTE</b>            | <b>90.79</b>         | <b>91.78</b>         | <b>94.70</b>         | <b>97.00</b>         | <b>91.00</b>         |
| <b>Fund</b>                            |                      |                      |                      |                      |                      |
| 100 - General Fund                     | 27.38                | 28.38                | 28.38                | 28.90                | 22.90                |
| 212 - Gas Tax                          | 10.76                | 10.76                | 10.76                | 12.04                | 13.04                |
| 214 - Sweeping                         | 0.40                 | 0.40                 | 0.40                 | 0.40                 | 0.40                 |
| 224 - Measure R                        | 3.23                 | 3.23                 | 3.23                 | 2.25                 | 2.25                 |
| 225 - Measure M                        | 8.57                 | 8.57                 | 8.57                 | 8.75                 | 8.75                 |
| 243 - Graffiti                         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 1.00                 |
| 251 - Lighting                         | 5.41                 | 5.41                 | 5.41                 | 5.41                 | 4.41                 |
| 411 - Water Mntc.                      | 24.26                | 24.26                | 26.18                | 28.05                | 28.05                |
| 412 - Sewer                            | 4.27                 | 4.27                 | 4.27                 | 4.60                 | 4.60                 |
| 521 - Equipment                        | 5.50                 | 5.50                 | 5.50                 | 5.60                 | 5.60                 |
| <b>Total Department FTE by Fund</b>    | <b>90.79</b>         | <b>91.78</b>         | <b>94.70</b>         | <b>97.00</b>         | <b>91.00</b>         |



## PUBLIC WORKS DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### OVERVIEW

The Public Works Department is responsible for planning, design, construction, operations and maintenance of the City's essential infrastructure systems and services. These include roads, bridges, the potable water system, the sanitary sewer system, storm drains, streetlights, traffic signals, and over 300,000 square feet of public facilities. The department also oversees solid waste and recycling collection, graffiti abatement, fleet operations, and project delivery through its Capital Improvement Program (CIP). The department is organized into two primary divisions: Engineering and Field Operations. Field Operations encompasses the following functions: Electrical, Facilities, Fleet, Streets, Water, Sewer, Graffiti, and Solid Waste.

### PROGRAMS AND SERVICES

The **Engineering Division** is responsible for:

- Planning, designing, and constructing the City's Capital Improvement Projects.
- Administering local, state, and federal funding for infrastructure improvements.
- Managing traffic engineering, stormwater compliance, regional project coordination, and utility franchise agreements.
- Reviewing development plans, issuing encroachment permits, and inspecting public works construction.

The **Facilities Division** is responsible for:

- Maintaining over 300,000 square feet of public buildings and park facilities.
- Managing major maintenance service contracts (e.g., HVAC, fire/life safety, janitorial, pest control).
- Supporting capital project implementation and facility repairs, including aquatic systems and play structures.
- Responding to emergency repairs, board-ups, and service calls across City facilities.

The **Electrical Division** is responsible for:

- Operating and maintaining over 4,000 streetlights and 93 signalized intersections.
- Supporting traffic signal synchronization, emergency power systems, and street light conversion to LED.
- Collaborating with Southern California Edison and regional agencies on reliability and grid support.
- Implementing wire theft deterrence and solar hybrid lighting pilots.

The **Graffiti Division** is responsible for:

- Removing graffiti from public and private property throughout the City.
- Supporting public safety and beautification through rapid response to vandalism reports.
- Coordinating with Police, Code Enforcement, and local businesses on prevention and education efforts.
- Assisting with abatement of nuisance properties and public infrastructure.



## PUBLIC WORKS DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

The **Fleet Division** is responsible for:

- Maintaining and repairing the City's fleet of 235 light-duty and heavy-duty vehicles and equipment.
- Managing vehicle and equipment acquisition, replacement, and disposal.
- Operating and overseeing maintenance of three city-owned fuel sites that include gasoline, diesel, and propane.
- Maintaining compliance with environmental laws applicable to vehicles, equipment, and fleet operations.

The **Street Division** is responsible for:

- Performing street, sidewalk, and pothole repairs citywide.
- Cleaning storm drains, sweeping streets, and trimming street trees.
- Responding to emergency road hazards, signage repair, and traffic control setups.
- Coordinating temporary patching and trench repair after utility work or leaks.
- Enhancing curb ramps, crosswalks, and pedestrian access in high-priority corridors.

The **Road Mitigation Fund** is utilized for:

- Restoring roadway segments impacted by construction or natural degradation.
- Support capacity enhancement to improve traffic circulation and reduce congestion.
- Funding complete streets project and other major roadway improvements aimed at mitigating the collective impact of development on the roadway network.

The **Solid Waste Fund** is utilized for:

- Contract services for managing and implementing the franchise agreement for refuse and recycling collection.
- Programs that promote compliance with SB 1383 organic waste diversion mandates.
- Staffing and consultant services required to meet State regulatory requirements.
- Public education and outreach related to recycling and organics diversion.

The **Water Division** is responsible for:

- Operating and maintaining the City's potable water production and distribution system.
- Managing groundwater wells, reservoirs, pump stations, and over 100 miles of water mains.
- Implementing system upgrades including AMR meter replacement and SCADA modernization.
- Ensuring compliance with state drinking water quality standards.

The **Sewer Division is responsible for:**

- Maintaining 120 miles of sanitary sewer mains.
- Conducting jetting, CCTV inspections, manhole treatments, and emergency repairs.
- Implementing SSMP compliance and relining improvements in partnership with Engineering.

The **Building and Infrastructure Maintenance Fund is used for:**

- Funding major repair and replacement projects at City facilities.
- Funding HVAC upgrades, pool motor replacements, and capital depreciation.
- Coordinating facility improvements in collaboration with Parks & Recreation.



## PUBLIC WORKS DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

### **The Capital Improvement Program (CIP) is utilized for:**

- Planning, designing, and constructing multiyear projects that improve City infrastructure, including but not limited to roadways and bridges, water, sewer, and storm drain systems, streetlights, traffic signals, parks, and public facilities.
- Delivering improvements through a 5-Year CIP that aligns with City Council priorities and available grant funding.
- Enhancing public safety through traffic, pedestrian, and stormwater infrastructure improvements.
- Leveraging grant funding and meeting local match requirements for major capital projects.

### **GOALS AND OBJECTIVES FOR FY 2026-27**

- Deliver over \$15 million in Capital Improvement Program (CIP) projects, including roadway rehabilitation, facility upgrades, and water infrastructure improvements. Complete construction of key projects such as the Residential Resurfacing Project, Tweedy Boulevard Complete Streets Project and Water System Improvement Project. Begin construction on the I-710 Freeway/ Firestone Boulevard Southbound On-Ramp Realignment Project.
- Design and deploy a Hybrid Solar Street Light System to enhance the reliability and performance of existing high voltage streetlights.
- Expand the playground maintenance program to support significant improvements at Urban Orchard, Circle Park, and Hollydale Community Park. Complete major maintenance and repairs at the City's aquatic facilities.
- Pursue grant opportunities consistent with the 5-Year CIP and the City's broader strategic goals.
- Collaborate with Metro to qualify more than \$50 million in capital improvements as part of the City's 3% local match requirement for the Southeast Gateway Line Project.
- Enhance and replace plant material along Firestone Boulevard center medians from Alameda Street to Garfield Avenue to address existing maintenance issues.
- Begin construction on capital projects focused on asphalt ramping and sidewalk horizontal/cross-cutting improvements to reduce trip-and-fall claims.

### **NOTABLE CHANGES**

To address fiscal constraints and reduce General Fund dependency, the Public Works Department will continue to focus on restructuring of the Public Works Department. The plan improves operational efficiency, cost recovery, and staff development, while minimizing service impacts. These changes will be implemented in multiple phases.

In Fiscal Year 2025-2026 the Engineering Division was restructured from three sections to two: the CIP & Traffic Section, and the Water Resources & Development Section. To streamline management and reduce mid-level dependency, the Deputy City Engineer and one Principal Civil Engineer position were eliminated.

As such, both sections will report directly to the Assistant City Manager/Director of Public Works. To further reduce costs and align staffing with available funding sources, several positions were underfilled or reclassified. These included reclassifying an Associate Engineer to an Assistant Engineer, an Engineering

## PUBLIC WORKS DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

Technician to an Assistant Engineering, and a Principal Civil Engineer to an Assistant Engineer. In addition, a Public Works Counter rotation program was launched to balance workloads, enhance cross-training, and increase chargeable hours.

As part of this restructuring in Fiscal Year 2026-2027, the city will eliminate two Electrician positions and replace them with a single Journeyman Electrician role. This adjustment better reflects current operational needs, ensures more efficient use of resources, and reduces overall personnel costs while maintaining the Division’s ability to respond to electrical maintenance and service requests.

Additionally, a new Public Works Administration Section will be established to centralize and strengthen the department’s administrative operations. Staffed with two Senior Management Analysts and one Management Analyst, this section will assume responsibility for complex billing, regulatory compliance, budget development, funding coordination, and department-wide reporting. The Management Analyst will also lead high-level efforts such as special studies, legislative tracking, issue resolution, process development, and establishing internal management standards. This structure provides critical support to technical teams, enabling them to focus on core operations while improving overall efficiency, oversight, and strategic alignment across the department.

### Capital Outlay

The Public Works Department’s Engineering Division plans to advance the implementation of Capital Improvement Program (CIP) projects in the upcoming fiscal year through the initiation and/or completion of project design and construction. The table below highlights anticipated progress across 38 priority projects. Planned milestone achievements are indicated with an “X.”

|  | <b>Design</b>                 |          | <b>Construction</b> |          |
|--|-------------------------------|----------|---------------------|----------|
|  | Start                         | Complete | Start               | Complete |
| <b>Street Improvements</b>                                     |                               |          |                     |          |
| Southern Ave Multimodal Bridge                                 | <b>Prepare Design Concept</b> |          |                     |          |
| I-710/Firestone Blvd. Southbound On-ramp Modification          |                               |          | X                   |          |
| Tweedy Blvd Complete Streets Phase II                          |                               | X        | X                   |          |
| State Street Complete Streets                                  | X                             |          |                     |          |
| Long Beach Blvd Complete Streets                               | X                             |          |                     |          |
| Citywide Residential Resurfacing Phase IV                      |                               |          |                     | X        |
| Citywide Residential Resurfacing Phase V                       |                               |          | X                   | X        |
| Citywide Sidewalk Replacement Phase XI                         | X                             | X        | X                   |          |
| LA County - Bridge Maintenance                                 |                               |          |                     | X        |
| Southeast Gateway Line First-Last Mile Bikeway Safety & Access | X                             |          |                     |          |
| Mid-Block Crossing at Garfield/Stonybrook Avenue               |                               |          | X                   | X        |
| Wright Road Complete Streets                                   | X                             |          |                     |          |
|  |                               |          |                     |          |
| <b>Traffic Signal Improvements</b>                             |                               |          |                     |          |
| Uncontrolled Crosswalks Upgrades along Tweedy Boulevard        |                               |          | X                   | X        |
| Improvements at Intersections on California Ave & Southern Ave |                               |          | X                   |          |
| Traffic Signal at Garfield/Glady                               |                               |          | X                   | X        |
|  | <b>Design</b>                 |          | <b>Construction</b> |          |

**PUBLIC WORKS DEPARTMENT  
FISCAL YEAR 2026-27 BUDGET SNAPSHOT**

|   | Start | Complete | Start                 | Complete |
|---|-------|----------|-----------------------|----------|
| <b>Water System Improvements</b>                |       |          |                       |          |
| PFAS Removal Treatment Facility                 |       | X        | X                     |          |
| Demolition of Salt Lake Water Tank              |       | X        | X                     |          |
| Water Main Replacement Phase III                |       |          | X                     | X        |
| MWD Intertie                                    |       |          | X                     |          |
| AMR Replacement Phase V                         |       |          | X                     | X        |
| AMR Replacement Phase VI                        | X     | X        |                       |          |
| Firestone Bridge Water Main Line Rehabilitation |       |          | X                     |          |
| Walnut Mutual Interconnection Upgrade           | X     |          |                       |          |
| Bypass Line to Park Reservoir                   |       |          | X                     | X        |
| Westside Reservoir Rehabilitation               | X     | X        |                       |          |
| <b>Facilities Improvements</b>                  |       |          |                       |          |
| City Hall Re-roof                               |       |          | X                     | X        |
| Glenn T. Seaborg House Relocation               |       |          | X                     | X        |
| SGPD EOC  |       | X        | X                     |          |
|   |       |          |                       |          |
| <b>Municipal Parks</b>                          |       |          |                       |          |
| SG Park Boy Scout Huts Replacement              |       |          | <b>TBD</b>            |          |
| South Gate Park Locker Room Improvements        |       |          | X                     | X        |
|   |       |          |                       |          |
| <b>Sanitary Sewer</b>                           |       |          |                       |          |
| Sanitary Sewer System Modeling                  |       |          | <b>Prepare Report</b> |          |

**ELECTRICAL DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$3,375,082  
General Fund: 100-710-12**

| <u>Account</u> | <u>Description</u> | <u>Total</u> | <u>Explanation</u> |
|----------------|--------------------|--------------|--------------------|
| 6310           | Rents & Leases     | \$50,000     | PD HVAC Rental.    |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$3,231,629  
Gas Tax: 212-713-31**

| <u>Account</u> | <u>Description</u>                    | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------------------------|--------------|--|
| 6101           | Professional Services                 | \$122,550    | Costs associated with contracted services for directional boring of electrical conduit, maintenance agreements for jointly owned traffic signal systems, and annual contract services supporting traffic signal maintenance. |
| 6202           | Special Dept. Supplies                | \$82,350     | Costs associated with year-round purchases of street lighting materials and supplies, maintenance of traffic signal battery backup systems, and decorative light poles for Firestone Blvd.                                   |
| 6205           | Equipment Parts & Supplies            | \$6,500      | Share towards two-way mobile radios.   |
| 6207           | Computer Software                     | \$2,000      | As-needed traffic system updates for TMC.  |
| 6701           | Equipment Maintenance                 | \$119,795    | Costs associated with traffic signal equipment and repairs, including a contract with LACDPW for traffic signal preventative maintenance.  |
| 6703           | Facility Special Repair & Maintenance | \$25,000     | Costs associated with the service and repair of traffic signal systems, and contracted maintenance for the traffic management control system.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$4,429,003  
Proposition C: 222-780-31**

| <u>Account</u> | <u>Description</u>            | <u>Total</u> | <u>Explanation</u>  |
|----------------|-------------------------------|--------------|---|
| 6705           | Infrastructure Repair & Maint | \$25,000     | Costs for the annual replacement of 73 illuminated street name sign panels. |
| 6801           | Administrative Allocation     | \$183,170    | Charges allocated to dept. based on overhead operational costs.             |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ELECTRICAL DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,362,218  
Measure R: 224-780-31**

| <u>Account</u> | <u>Description</u>                    | <u>Total</u> | <u>Explanation</u>  |
|----------------|---------------------------------------|--------------|---|
| 5110           | Overtime                              | \$31,483     | Costs associated with emergency response to traffic signal systems, street light systems, power outages and wire theft.   |
| 6101           | Professional Services                 | \$219,400    | Costs associated with contracted services for directional boring of electrical conduit, maintenance agreements with agencies for shared traffic signals citywide, annual contract services supporting traffic signal maintenance, and a contract with LACDPW for traffic signal preventative maintenance program. |
| 6310           | Rents & Leases                        | \$30,000     | Rental of mobile light towers.  |
| 6703           | Facility Special Repair & Maintenance | \$57,500     | Costs associated with the service, maintenance, and repair of the City's traffic signal systems; contracted maintenance for the traffic management control system; and as-needed street light system repair contract services.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,565,715  
Measure M: 225-780-31**

| <u>Account</u> | <u>Description</u>        | <u>Total</u> | <u>Explanation</u>  |
|----------------|---------------------------|--------------|---|
| 6202           | Special Dept. Supplies    | \$195,350    | Costs associated with year-round purchases of street lighting materials and supplies; maintenance of traffic signal battery backup systems; annual street light equipment inventory for LED and non-LED systems; and decorative light poles for Firestone Blvd. |
| 6203           | Uniforms/Safety Equipment | \$5,000      | Finance-managed allocation.   |
| 6205           | Equip Parts & Supplies    | \$80,000     | Purchase of traffic signal pole and gear replacement inventory.   |
| 6207           | Computer Software         | \$2,000      | As-needed traffic system updates for TMC.   |
| 6310           | Rents & Leases            | \$31,000     | Rental of mobile light towers and special equipment.  |
| 6701           | Equipment Maintenance     | \$23,795     | Costs associated with traffic signal equipment and repairs.   |

**ELECTRICAL DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                       |          |  |
|------|---------------------------------------|----------|--|
| 6703 | Facility Special Repair & Maintenance | \$32,500 | Costs associated with the service, maintenance, and repair of the City's traffic signal systems; contracted maintenance for the traffic management control system; and as-needed street light system repair contract services. |
| 6801 | Administrative Allocation             | \$9,527  | Charges allocated to dept. based on overhead operational costs.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**

**FY 2026-27 Budget: \$3,018,712**

**Lighting Assessment Fund: 251-714-25**

| <b>Account</b> | <b>Description</b>        | <b>Total</b> | <b>Explanation</b>   |
|----------------|---------------------------|--------------|--|
| 6202           | Special Dept. Supplies    | \$3,000      | As-needed replacement of internally luminated street name sign panels.   |
| 6304           | Memberships & Dues        | \$2,000      | Training and certification costs for staff, including professional development programs related to traffic systems and building operations.  |
| 6340           | Training                  | \$33,675     | Costs associated with staff training in traffic signal, street lighting, and building systems maintenance; crane and lift certification; PCMT testing; Class A or B training and job certification requirements for electrical staff; and traffic signal technician, work zone safety, and roadway training.                                 |
| 6701           | Equipment Maintenance     | \$55,444     | Costs associated with the service, maintenance, and repair of the City's street lighting and traffic signal systems, including as-needed equipment and generator repairs; traffic signal equipment; maintenance agreement for speed awareness signs; and annual maintenance and service agreement for the Public Works two-way radio system. |
| 6702           | Facilities Maintenance    | \$56,560     | Costs associated with janitorial services, fire suppression, and HVAC service contracts, as well as annual service and repairs of the South Gate Parks baseball field lighting system, security lighting systems throughout South Gate Parks, and interior auxiliary lighting systems at South Gate Parks.                                   |
| 6720           | Utilities                 | \$3,500      | Costs associated with Utilities.   |
| 6723           | Electric                  | \$886,100    | Costs associated with Electrical Services.   |
| 6730           | Software Maintenance      | \$11,059     | Costs associated with the work order database license and maintenance services.  |
| 6801           | Administrative Allocation | \$168,459    | Charges allocated to departments based on overhead operational costs.  |

**ELECTRICAL DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                |           |   |
|------|--------------------------------|-----------|---|
| 6802 | Info Systems Allocation        | \$65,658  | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance. |
| 6803 | Insurance Allocation           | \$117,619 | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.                             |
| 6804 | Vehicle Maintenance Allocation | \$56,417  | Charges are allocated to departments based on the number of vehicles, equipment and fuel used by each department.                       |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ENGINEERING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,491,890  
General Fund: 100-701-31**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------------------|---------------------|--|
| 5110                  | Overtime Regular                      | \$5,000             | Overtime for administrative personnel.   |
| 6101                  | Professional Services                 | \$120,000           | As-needed professional and engineering services to support grant efforts and operational needs not covered by capital project funding. |
| 6106                  | PW- New Development                   | \$10,000            | As-needed professional services to review plans, coordinate, and inspect proposed development projects within the city.                |
| 6201                  | Office Supplies                       | \$7,000             | Purchase of office supplies like pens, paper, and printing materials   |
| 6207                  | Computer Software                     | \$2,215             | Division share of annual Bluebeam software subscription costs.   |
| 6310                  | Rents & Leases                        | \$6,700             | Finance-managed allocation.  |
| 6802                  | Info Systems Allocation               | \$103,827           | Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance     |
| 6803                  | Insurance Allocation                  | \$349,736           | Charges allocated to departments based on costs for unemployment, workers' comp., and liability claims.                                |
| 6804                  | Vehicle Maintenance Allocation        | \$32,445            | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department.                          |
| 6805                  | Capital Asset & Equipment Replacement | \$16,737            | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment.            |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$3,231,629  
Gas Tax: 212-713-31**

| <b><u>Account</u></b> | <b><u>Description</u></b> | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|---------------------------|---------------------|--|
| 6101                  | Professional Services     | \$15,000            | Costs for scanning, digitizing, and indexing files to support record management. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ENGINEERING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$4,429,003  
Proposition C: 222-780-31**

| <u>Account</u> | <u>Description</u>        | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------------|--------------|--|
| 6101           | Professional Services     | \$508,000    | As-needed professional services to support traffic engineering, planning, grant efforts, and infrastructure management activities. |
| 6304           | Membership & Dues         | \$59,404     | Annual Public Works Conference. Annual Contribution to Gateway Cities. Misc. publications are related to Prop C funded projects.   |
| 6309           | Fees and Charges          | \$2,613      | Financed-managed allocation.   |
| 6801           | Administrative Allocation | \$183,170    | Charges allocated to dept. based on overhead operational costs.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: 2,487,436  
Measure W: 217-727-57**

| <u>Account</u> | <u>Description</u>        | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------------|--------------|--|
| 6101           | Professional Services     | \$127,000    | Consulting and support services to meet stormwater permit requirements, including plan review, inspections, monitoring, reporting, training, and overall program assistance. Also includes cost associated with Measure W audit. |
| 6304           | Membership and Dues       | \$116,000    | Annual dues and related costs to support NPDES MS4 Permit requirements, including participation in watershed management programs, studies, and evaluations.  |
| 6309           | Fees and Charges          | \$34,845     | Regulatory fees paid to the State Water Resources Control Board to support compliance requirements.  |
| 6801           | Administrative Allocation | \$27,661     | Charges allocated to department based on overhead operational costs.   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ENGINEERING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$16,297  
Used Oil Recycling Grant: 218-720-54**

| <u>Account</u> | <u>Description</u>       | <u>Total</u> | <u>Explanation</u>  |
|----------------|--------------------------|--------------|---|
| 6101           | Professional Services    | \$12,927     | Professional services agreement for Used Oil Recycling services.                            |
| 6608           | Used Oil Recycling Grant | \$4,000      | Professional services for used oil recycling to support compliance with NPDES requirements. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$23,911  
Beverage Container Recycling: 219-722-56**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>   |
|----------------|-----------------------|--------------|--|
| 6101           | Professional Services | \$23,885     | Professional Services agreement with consultant Beverage Container Recycling Services. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,362,218  
Measure R: 224-780-31**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>   |
|----------------|-----------------------|--------------|--|
| 6101           | Professional Services | \$172,000    | As-needed engineering and staff support services, including plan review, inspections, project management, environmental support, and preparation of required district engineering reports. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,565,715  
Measure M: 225-780-31**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>                |
|----------------|-----------------------|--------------|-----------------------------------|
| 6101           | Professional Services | \$51,850     | As-needed grant writing services. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ENGINEERING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$3,018,712  
Street Light Landscape: 251-714-25**

| <b>Account</b> | <b>Description</b>    | <b>Total</b> | <b>Explanation</b>  |
|----------------|-----------------------|--------------|---|
| 6101           | Professional Services | \$24,500     | Professional services to support annual assessment district renewal, including parcel updates and preparation of required engineer's reports in compliance with applicable regulations. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$55,557,480  
Water: 411-731-71**

| <b>Account</b> | <b>Description</b>                | <b>Total</b> | <b>Explanation</b>   |
|----------------|-----------------------------------|--------------|--|
| 6101           | Professional Services             | \$75,000     | As-needed professional services for grant application support and funding efforts, along with scanning, digitizing, and indexing of records. |
| 6207           | Computer Software                 | \$3,000      | Bluebeam software license renewal.   |
| 6304           | Membership & Dues                 | \$3,200      | Certification renewals and professional membership costs for engineering staff.  |
| 6306           | Events & Meetings                 | \$2,260      | Engineering conference, training, and meeting costs.   |
| 6309           | Fees & Charges                    | \$20,000     | MJRP Permit fees.  |
| 9522           | Water Main Replacement Phase II   | \$4,230,798  | Water main replacement   |
| 9523           | Water Main Replacement Phase III  | \$4,060,198  | Design budget. Construction budget   |
| 9925           | West Side Reservoir Rehab Project | \$2,028,380  | Budget for the Constructions. Design will be completed in FY2026.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**ENGINEERING DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,461,139  
Sewer Maintenance: 412-732-52**

| <b>Account</b> | <b>Description</b>                 | <b>Total</b> | <b>Explanation</b>  |
|----------------|------------------------------------|--------------|---|
| 6101           | Professional Services              | \$64,000     | Professional services to support industrial waste permitting, inspections, and plan review activities in compliance with regulatory requirements. |
| 6207           | Computer Software                  | \$3,000      | Bluebeam software license renewal.  |
| 6701           | Equipment Maintenance              | \$2,000      | Division share towards maintenance of plotter/ scanner.   |
| 9502           | Sewer Master Plan                  | \$350,000    | Sewer Master Plan project   |
| 9505           | Sewer System Relining Improvements | \$586,222    | Sewer System Relining Improvements project  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**FACILITIES DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$3,375,082  
General Fund: 100-710-12**

| <b><u>Account</u></b> | <b><u>Description</u></b>             | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|---------------------------------------|---------------------|---|
| 5110                  | Overtime                              | \$68,153            | Costs associated with emergency repairs to building, board-ups and tasks that must be performed during non-business hours also represent costs to support special City events.  |
| 6101                  | Professional Services                 | \$40,000            | Division share toward GIS work order system; Annual preventative maintenance contract for pool system.  |
| 6202                  | Special Dept. Supplies                | \$194,460           | Purchase of supplies related to electrical and plumbing, safety supplies, HVAC Systems, and custodial supplies, park maintenance and pool chemicals.  |
| 6203                  | Uniforms/Safety Equipment             | \$8,700             | Finance-managed allocation.   |
| 6204                  | Small Tools & Equipment               | \$3,000             | Year-round purchase of small tools – hammers, wrenches, drills, etc.  |
| 6205                  | Equipment Parts & Supplies            | \$3,000             | Share towards the maintenance and repair of two-way mobile radios.  |
| 6304                  | Memberships & Dues                    | \$2,000             | Annual membership dues and certification renewals for staff to maintain professional development in facility management, operations, and related fields.  |
| 6306                  | Events & Meetings                     | \$6,000             | Supplies for city events, including public works events and regular meetings.   |
| 6309                  | Fees & Charges                        | \$2,198             | Annual regulatory fees and certifications for generators and city facilities, along with required hazardous materials and related facility charges.   |
| 6340                  | Training                              | \$15,250            | Costs associated with training staff for certification requirements for playground and behind-the-wheel training.   |
| 6701                  | Equipment Maintenance                 | \$133,520           | Costs associated with contracted services. Includes two-way radio maintenance; generator maintenance; repairs to public works surveillance system; and other equipment maintenance.   |
| 6702                  | Facility Maintenance                  | \$683,907           | Costs associated with contracted services for janitorial; air duct cleaning; termite control; alarm systems; pest control; HVAC maintenance; maintenance and repair of roll-up doors; and fire suppression systems. Also represents material costs for facility improvements. |
| 6703                  | Facility Special Repair & Maintenance | \$5,000             | As-needed roof repairs at City facilities.  |

**FACILITIES DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|         |                                   |           |   |
|---------|-----------------------------------|-----------|---|
| 6723-24 | Utilities                         | \$192,110 | Costs for Electric and Gas charges.   |
| 6730    | Software Maintenance              | \$3,663   | Costs for a citizen engagement application to support communication and public interaction.   |
| 6802    | Info Systems Allocation           | \$55,666  | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance. |
| 6803    | Insurance Allocation              | \$253,178 | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.                             |
| 6804    | Vehicle Maintenance Allocation    | \$94,878  | Charges are allocated to departments based on the number of vehicles, equipment, and fuel.  |
| 6805    | Capital Asset & Equip Replacement | \$25,111  | Charges allocated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery, and equipment.            |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**FLEET DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,212,091  
Fleet Management: 521-750-12**

| <b><u>Account</u></b> | <b><u>Description</u></b>     | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|-------------------------------|---------------------|---|
| 5110                  | Overtime<br>Regular           | \$20,575            | Overtime for emergency repairs to city vehicles and equipment, along with community program support for theft prevention initiatives.   |
| 6101                  | Professional<br>Services      | \$170,532           | Costs associated with outside vendor repairs including transmission repairs, paint/bodywork, smog checks, and other specialty repairs, Costs for equipment software upgrades. |
| 6202                  | Special Dept.<br>Supplies     | \$12,500            | Costs associated with supply purchases, including garage and tire repair supplies and vehicle inspection forms.   |
| 6203                  | Uniforms/Safety<br>Equipment  | \$7,500             | Finance-managed allocation.   |
| 6204                  | Small Tools &<br>Equipment    | \$4,000             | Ongoing purchase of specialized tools and equipment to support maintenance and repair work.   |
| 6205                  | Equipment Parts<br>& Supplies | \$170,000           | Costs associated with the year-round purchase of lubricants and hydraulics, tires and lubes, and automotive and equipment replacement parts.                                  |
| 6206                  | Fuel                          | \$620,000           | Costs associated with the purchase of fuel (gasoline, diesel, CNG, and propane) used by the city at four fueling stations.  |
| 6340                  | Training                      | \$17,900            | Training and certification costs for mechanics to maintain required skills and professional standards.  |
| 6701                  | Equipment<br>Maintenance      | \$12,000            | Costs associated with repairing shop equipment and vehicle car washes.  |
| 6730                  | Software<br>Maintenance       | \$31,808            | Fleet Maintenance and Fuel Management Systems, Annual Cost.   |
| 6801                  | Administrative<br>Allocation  | \$74,718            | Charges allocated to departments based on overhead operational costs.   |
| 6802                  | Info Systems<br>Allocation    | \$39,282            | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance.                                       |
| 9003                  | Auto/Rolling<br>Stock         | \$9,466             | Reappropriation of PO #0009856.   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**GRAFFITI DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$336,119  
General Fund: 100-712-29**

| <b>Account</b> | <b>Description</b>                    | <b>Total</b> | <b>Explanation</b>   |
|----------------|---------------------------------------|--------------|--|
| 5110           | Overtime Regular                      | \$12,367     | Overtime costs for emergency response, including graffiti removal, community events, and city-sponsored activities.                    |
| 6202           | Special Dept. Supplies                | \$54,500     | Costs associated with the year-round purchase of paints, solvents, and miscellaneous supplies.   |
| 6701           | Equipment Maintenance                 | \$2,000      | As-needed maintenance and repair of specialized equipment used for operations.   |
| 6802           | Info Systems Allocation               | \$5,855      | Charges are allocated to departments based on the number of computers, equipment and software that require IT support and maintenance. |
| 6803           | Insurance Allocation                  | \$37,248     | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.                            |
| 6804           | Vehicle Maintenance Allocation        | \$6,608      | Charges are allocated to departments based on the number of vehicles, equipment and fuel used by each department.                      |
| 6805           | Capital Asset & Equipment Replacement | \$2,989      | Costs associated with the replacement of capital assets and equipment such as auto/rolling stock, machinery and equipment.             |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$89,729  
CDBG: 243-712-29**

| <b>Account</b> | <b>Description</b>      | <b>Total</b> | <b>Explanation</b>   |
|----------------|-------------------------|--------------|--|
| 6802           | Info Systems Allocation | \$2,538      | Charges are allocated to departments based on the number of computers, equipment and software that require IT support and maintenance. |
| 6803           | Insurance Allocation    | \$12,074     | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.                            |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**SEWER MAINTENANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$2,461,139  
Sewer Fund: 412-732-52**

| <b><u>Account</u></b> | <b><u>Description</u></b>          | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|------------------------------------|---------------------|--|
| 5110                  | Overtime<br>Regular                | \$7,239             | Overtime costs for emergency response to sewer issues, including collapses, blockages, and related maintenance needs.  |
| 6101                  | Professional<br>Services           | \$341,275           | Costs associated with as-needed repairs to the sewer system; inspection and videotaping of sewer main lines; annual roach abatement from sewer system; share towards GIS work order system.    |
| 6201                  | Office Supplies                    | \$2,000             | Purchase of office supplies like pens, paper, etc.   |
| 6202                  | Special Dept.<br>Supplies          | \$115,300           | Costs associated with the year-round purchase of manhole covers, ladders, shoring jacks, sewer pipes, and replacement of worn nozzles and hoses.   |
| 6204                  | Small Tools &<br>Equipment         | \$4,000             | Ongoing purchase of tools and equipment needed for sewer maintenance and repair operations.  |
| 6309                  | Fees for Service                   | \$24,300            | Costs associated with billing and collection, charges for center medians and the annual fee with the State Water Resource Control Board.   |
| 6340                  | Training                           | \$4,000             | Training costs for required workshops and courses to maintain certifications and compliance in areas such as sewer operations, safety, and regulatory requirements.                            |
| 6701                  | Equipment<br>Maintenance           | \$107,181           | Costs associated with year-round maintenance of sewer Jetter, vacuum and equipment, the Annual Smart Cover Maintenance Agreement, and the share for the alarm system at the Public Works Yard. |
| 6703                  | Facility Special<br>Repair & Maint | \$50,000            | Costs associated with the service, maintenance and repair of the city's sewer system.  |
| 6702                  | Facility<br>Maintenance            | \$37,100            | Costs associated with share towards the Janitorial contract, and HVAC contract.  |
| 6730                  | Software<br>Maintenance            | \$9,050             | Costs for system licensing and maintenance of the work order database, along with ongoing support for computer network maintenance services.   |
| 6801                  | Administrative<br>Allocation       | \$109,558           | Charges allocated to departments based on overhead operational costs. TOTAL: \$104,952   |
| 6802                  | Info Systems<br>Allocation         | \$41,424            | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance. TOTAL: \$35,006  |

**SEWER MAINTENANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                |           |   |
|------|--------------------------------|-----------|---|
| 6803 | Insurance Allocation           | \$78,836  | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims. TOTAL: \$84,193       |
| 6804 | Vehicle Maintenance Allocation | \$28,801  | Charges are allocated to departments based on the number of vehicles, equipment and fuel used by each department. TOTAL: \$28,801 |
| 9502 | Sewer Master Plan              | \$350,000 | Sewer Master Plan   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**SOLID WASTE MANAGEMENT  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$381,829  
Refuse Oil: 413-733-51**

| <b><u>Account</u></b> | <b><u>Description</u></b> | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|---------------------------|---------------------|---|
| 6101                  | Professional Services     | \$119,267           | Finance-managed allocation and consulting services to support solid waste operations. |
| 6304                  | Membership & Dues         | \$41,346            | LARA membership   |
| 6309                  | Fees & Charges            | \$7,070             | Fees and charges, including finance-managed banking allocations.                      |
| 6801                  | Administrative Allocation | \$169,146           | Charges allocated to dept. based on overhead operational costs.                       |
| 9006                  | Computer Equip & Software | \$45,000            | Vandalism Deterrent System.   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

## STREETS MAINTENANCE FISCAL YEAR 2026-27 BUDGET DETAIL

**Expenditure Explanations**  
**FY 2026-27 Budget: \$3,378,082**  
**General Fund: 100-710-12**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>   |
|----------------|-----------------------|--------------|--|
| 6101           | Professional Services | \$135,000    | Contract services to open/ closure Tweedy Boulevard for city events. Also includes costs associated with homeless encampment removal services. |
| 6310           | Rents & Leases        | \$6,100      | Monthly rental of portable restrooms to meet regulatory requirements at Salt Lake Transfer Station.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations**  
**FY 2026-27 Budget: \$3,231,629**  
**Gas Tax: 212-713-31**

| <u>Account</u> | <u>Description</u>                    | <u>Total</u> | <u>Explanation</u>  |
|----------------|---------------------------------------|--------------|---|
| 6101           | Professional Services                 | \$450,337    | Costs associated with contracted landscape services, shared service agreements for a GIS-based work order system, and funding for sidewalk grinding and temporary sidewalk asphalt ramping. |
| 6203           | Uniforms/ Safety Equipment            | \$3,700      | Finance-managed allocation.   |
| 6723           | Electric                              | \$82,900     | Finance-managed allocation.   |
| 6730           | Software Maintenance                  | \$24,000     | Shared costs for services supporting a citizen engagement application.  |
| 6801           | Administrative Allocation             | \$228,773    | Charges allocated to dept. based on overhead operational costs.   |
| 6802           | Info Systems Allocation               | \$39,124     | Charges are allocated to departments based on the number of computers, equipment, & software that require IT support & maint.   |
| 6803           | Insurance Allocation                  | \$269,760    | Charges allocated to departments based on costs for unemployment, worker's comp, & liability claims, & insurance premiums   |
| 6804           | Vehicle Maintenance Allocation        | \$27,311     | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department  |
| 6805           | Capital Asset & Equipment Replacement | \$32,160     | Costs associated with the replacement of capital assets & equipment, such as auto/rolling stock, machinery, & equipment   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**STREETS MAINTENANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$556,775  
Street Sweeping: 214-730-31**

| <u>Account</u> | <u>Description</u>        | <u>Total</u> | <u>Explanation</u>  |
|----------------|---------------------------|--------------|---|
| 6101           | Professional Services     | \$413,609    | Costs associated with citywide street sweeping services.  |
| 6801           | Administrative Allocation | \$37,931     | Charges are allocated to departments based on overhead operational costs.   |
| 6802           | Info Systems Allocation   | \$5,522      | Charges are allocated to departments based on the number of computers, equipment, & software that require IT support & maint. |
| 6803           | Insurance Allocation      | \$15,719     | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.                   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$3,825,665  
CDBG: 215-713-31**

| <u>Account</u> | <u>Description</u> | <u>Total</u> | <u>Explanation</u> |
|----------------|--------------------|--------------|--------------------|
| 6309           | Fees & Charges     | \$2,588      | Investment Fees    |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,362,218  
Measure R: 224-780-31**

| <u>Account</u> | <u>Description</u>      | <u>Total</u> | <u>Explanation</u>   |
|----------------|-------------------------|--------------|--|
| 6101           | Professional Services   | \$128,669    | Costs associated with landscape services, surveillance camera systems at the Corporate Yard, hazardous waste disposal, bee removal services, and block wall repairs. |
| 6201           | Office Supplies         | \$10,000     | Purchase of office supplies like pens, paper, and printing materials.  |
| 6202           | Special Dept. Supplies  | \$31,000     | Costs associated with annual purchases of weed killer, traffic safety equipment and for the annual replacement of irrigation system components.                      |
| 6204           | Small Tools & Equipment | \$14,525     | Costs associated with year-round purchases of tools and equipment.   |
| 6309           | Fees & Charges          | \$5,026      | Annual regulatory and permit fees, including air quality, county, and hazardous waste requirements,  |

**STREETS MAINTENANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                       |           |   |
|------|---------------------------------------|-----------|---|
|      |                                       |           | along with standard finance-related banking charges.  |
| 6310 | Rents & Leases                        | \$30,00   | Rental of mobile light towers and solar-powered lighting equipment  |
| 6340 | Training                              | \$41,918  | Costs associated with various training, including hazardous material. Training for Class A or B job certification requirements, Work Zone Safety and Marking Level II Certifications and Confined Space Training. |
| 6701 | Equipment Maintenance                 | \$13,862  | Costs associated with contracted services of two-way radio maintenance and service and repairs to equipment.  |
| 6730 | Software Maintenance                  | \$7,800   | Costs for system licensing and maintenance of the work order database, along with ongoing support for computer network maintenance services.  |
| 6801 | Administrative Allocation             | \$206,771 | Charges allocated to dept. based on overhead operational costs.   |
| 6802 | Info Systems Allocation               | \$39,124  | Charges are allocated to departments based on the number of computers, equipment, & software that require IT support & maint.   |
| 6803 | Insurance Allocation                  | \$55,181  | Charges allocated to departments based on costs for unemployment, workers' comp., liability claims and insurance premiums   |
| 6804 | Vehicle Maintenance Allocation        | \$182,772 | Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department  |
| 6805 | Capital Asset & Equipment Replacement | \$32,160  | Costs associated with the replacement of Capital Assets and Equipment such as auto/rolling stock, machinery and equipment   |
| 9400 | Street/ Infrastructure Improvements   | \$30,000  | Costs associated with replacement of entrance monuments.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,565,715  
Measure M: 225-780-31**

| <u>Account</u> | <u>Description</u>     | <u>Total</u> | <u>Explanation</u>  |
|----------------|------------------------|--------------|---|
| 6202           | Special Dept. Supplies | \$190,000    | Cost associated with various roadway materials and supplies as follows: Concrete for sidewalk repairs; Asphalt for citywide pothole patching; Traffic paint for citywide street refreshing; Emulsion used collectively with asphalt for adhering and absorbent; Damaged or faded citywide sign replacement; Replacement of faded or damaged street legends and crosswalks. Also includes cost of concrete and asphalt disposal. |

**STREETS MAINTENANCE  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|      |                                    |           |   |
|------|------------------------------------|-----------|---|
| 6803 | Insurance Allocation               | \$232,834 | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims. |
| 9400 | Street/Infrastructure Improvements | \$30,000  | Costs associated with replacement of entrance monuments.  |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,487,436  
Measure W: 217-727-57**

| <u>Account</u> | <u>Description</u>    | <u>Total</u> | <u>Explanation</u>   |
|----------------|-----------------------|--------------|--|
| 6101           | Professional Services | \$866,880    | Costs associated with maintenance contracts for Catch Basin Maintenance and Streets Sweeping services. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$3,018,712  
Lighting and Landscape: 251-714-25**

| <u>Account</u> | <u>Description</u>     | <u>Total</u> | <u>Explanation</u>   |
|----------------|------------------------|--------------|--|
| 6101           | Professional Services  | \$830,327    | Costs associated with contracted landscape services, tree maintenance services, special tree trimming requests, arborist services, and year-round tree maintenance supplies. |
| 6202           | Special Dept. Supplies | \$3,000      | As-needed purchase of landscaping materials, including plants and seasonal vegetation, to support maintenance of landscaped areas.   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**Expenditure Explanations  
FY 2026-27 Budget: \$2,212,091  
Fleet: 521-750-12**

| <u>Account</u> | <u>Description</u>  | <u>Total</u> | <u>Explanation</u>   |
|----------------|---------------------|--------------|--|
| 9003           | Auto/ Rolling Stock | \$67,806     | Five-year Lease Agreement for Street/Sewer Division Asphalt Truck – Year 4 of 5. |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**WATER DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations  
FY 2026-27 Budget: \$55,557,480  
Water Division: 411-731-71**

| <b><u>Account</u></b> | <b><u>Description</u></b>    | <b><u>Total</u></b> | <b><u>Explanation</u></b>  |
|-----------------------|------------------------------|---------------------|--|
| 5110                  | Overtime<br>Regular          | \$204,118           | As-needed water system services, including installations, maintenance activities, inspections, customer service support, and emergency response, with certain costs offset by development and contractor fees.   |
| 6101                  | Professional<br>Services     | \$1,466,540         | Costs associated with testing and certification of emergency generators and automatic transfer switches at water facilities; annual service of chlorine analyzers; year-round water sampling; SCADA system maintenance; large water meter testing; Consumer Confidence Report and monitoring; backflow testing; pump maintenance; landscape maintenance; on-call emergency services; utility markings; water loss audit reporting; public education and conservation outreach; consultant support for hydraulic analysis and AutoCAD design; GIS support for as-built corrections and mapping; surveillance camera maintenance at the Public Works Yard; tree trimming and maintenance at water facilities; Hawkins Access Easement; fire service alarm system for the chlorination project; contribution toward Public Works Services Assessment Study; LA County permit for Well 27; tank and reservoir maintenance; municipal advisor services; financial audit services; Client First services; organizational study; and annual maintenance for IoT pressure monitoring transmitters. |
| 6102                  | Legal Services               | \$10,800            | City Attorney legal services and related costs for departmental matters.   |
| 6201                  | Office Supplies              | \$5,000             | Purchase of office supplies like pens, paper, and printing materials.  |
| 6202                  | Special Dept.<br>Supplies    | \$460,689           | Annual meter replacements for small and large meters; backflow repair parts; water main and service parts; fire hydrants and copper; small and large meter vaults; chlorine supply; diesel fuel and chlorine reagents for test kits; safety and first aid supplies; and the purchase of shoring equipment to meet OSHA requirements.   |
| 6203                  | Uniforms/Safety<br>Equipment | \$7,500             | Finance-managed allocation.  |
| 6204                  | Small Tools &<br>Equipment   | \$2,500             | Ongoing purchase of basic tools and equipment to support daily maintenance and repair work.  |
| 6207                  | Computer<br>Software         | \$7,200             | Recurring subscription costs for staff access to productivity and support software.  |
| 6301                  | Printing                     | \$27,000            | Costs associated with the printing of the annual water quality report, and public outreach material.   |

**WATER DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|             |                                 |             |   |
|-------------|---------------------------------|-------------|---|
| 6303        | Postage                         | \$24,000    | As-needed postage costs for mailing and distribution.   |
| 6304        | Membership & Dues               | \$31,050    | Costs associated with annual memberships for Water and Public Works Associations, including SEWC and GWMA.  |
| 6305        | Publications & Subscriptions    | \$3,500     | Annual subscription for meter reading software used to support utility operations.  |
| 6309        | Fees & Charges                  | \$99,302    | AQMD permits and fees, and SWRCB permit fees.   |
| 6310        | Rents & Leases                  | \$2,700     | Copier lease and maintenance costs are managed through centralized finance services.  |
| 6313        | Water District Purchases        | \$4,143,000 | Costs associated with WRD Replenishment Fee, WRD Water Master Fee, Central Basin service charges, and recycled water.   |
| 6340        | Training                        | \$18,000    | OSHA compliance and water certification training, as well as customer service training, workshops, and seminars.  |
| 6701        | Equipment Maintenance           | \$109,353   | Heavy equipment maintenance and repairs, including backup generators; alarm services; diesel fuel cleaning; security services; two-way radio and fire suppression systems; and plotter maintenance. |
| 6702        | Facility Maintenance            | \$71,308    | Shared costs for janitorial maintenance, HVAC services, and pest control.   |
| 6723 – 6724 | Utilities                       | \$926,400   | Costs for electric charges and gas.   |
| 6730        | Software Maintenance            | \$49,618    | System support costs for work order, backflow tracking, meter reading, and citizen engagement applications.   |
| 6801        | Administrative Allocation       | \$2,220,308 | Charges allocated to departments based on overhead operational costs.   |
| 6802        | Info Systems Allocation         | \$308,281   | Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance.   |
| 6803        | Insurance Allocation            | \$815,455   | Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.   |
| 6804        | Vehicle Maintenance Allocation  | \$158,584   | Charges are allocated to departments based on the number of vehicles, equipment and fuel used by each department.   |
| 8003        | D/S Administrative Fees         | \$3,000     | Finance-managed.  |
| 8004        | Amortization/ Accretion of Debt | \$65,684    | Amortization of Water Bond discount.  |
| 8105        | Utility Bond Principal          | \$1,840,000 | Principal payment for Water Bonds.  |
| 8106        | Utility Bond Interest           | \$665,624   | Interest payment for Water Bonds.   |

WATER DIVISION  
FISCAL YEAR 2026-27 BUDGET DETAIL

|      |                       |             |  |
|------|-----------------------|-------------|--|
| 8301 | Lease Principal       | \$1,303,403 | Principal lease costs.   |
| 9003 | Auto/ Rolling Stock   | \$139,028   | Re-appropriation of PO #0009847 and PO #0009850.   |
| 9005 | Machinery & Equip     | \$41,154    | Mobile solar surveillance towers.  |
| 9524 | Water Lateral Repairs | \$300,000   | Funding for repairs related to water lateral replacements such as asphalt, concrete, and water lateral repairs |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

**BUILDING & INFRASTRUCTURE MAINT FUND  
FISCAL YEAR 2026-27 BUDGET DETAIL**

**Expenditure Explanations**

**FY 2026-27 Budget: \$2,560,151**

**Building & Infrastructure Fund: 524-\*\*\*-\*\***

| <b><u>Account</u></b> | <b><u>Description</u></b>   | <b><u>Total</u></b> | <b><u>Explanation</u></b>   |
|-----------------------|-----------------------------|---------------------|---|
| 524-415-61-9104       | S.G. Pool Improvements      | \$48,240            | Carryover: SG Pool Improvements   |
| 524-460-61-9200       | Park Improvements           | \$22,633            | Reroofing at Park Maintenance Yard  |
| 524-501-21-9100       | Facility Improvements       | \$1,251,073         | Police Department HVAC  |
| 524-710-12-7999       | Transfers Out               | \$305,304           | SG Emergency Operation Center Remodeling, SG Park Boy Scout Huts Roof Restoration |
| 524-790-12-9923       | City Hall Reroofing Project | \$931,686           | City Hall Roofing Project   |

*\*The accounts displayed pertain to the department baseline budget and are limited to accounts with budget amounts at or above \$2,000.*

# PUBLIC WORKS

## EXPENDITURE SUMMARY BY PROGRAM

|                          | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| ENGINEERING              | 2,347,821                         | 2,784,572                         | 3,021,291                    | 3,020,239                            | 2,491,890                     |
| GENERAL MAINTENANCE      | 3,056,178                         | 3,063,897                         | 3,617,921                    | 3,241,044                            | 3,375,082                     |
| GRAFFITI ABATEMENT       | 492,001                           | 504,004                           | 478,072                      | 505,627                              | 425,848                       |
| STREET MAINTENANCE       | 8,871,635                         | 6,799,038                         | 3,898,406                    | 3,588,812                            | 7,630,129                     |
| STORMWATER               | 2,130,121                         | 691,562                           | 1,070,575                    | 1,007,954                            | 2,487,436                     |
| UTILITIES                | 28,542,305                        | 26,353,319                        | 46,536,344                   | 22,605,949                           | 58,400,448                    |
| TRANSPORTATION           | 9,869,311                         | 9,033,586                         | 4,575,471                    | 3,777,760                            | 9,779,733                     |
| LIGHTING & LANDSCAPING   | 3,601,907                         | 3,349,213                         | 3,572,852                    | 3,294,529                            | 3,018,712                     |
| USED OIL RECYCLING GRANT | 14,747                            | 27,004                            | 14,315                       | 10,670                               | 16,927                        |
| BEVERAGE CONTAINER GRANT | 25,120                            | 29,810                            | 23,885                       | 27,612                               | 23,911                        |
| FLEET MAINTENANCE        | 2,607,167                         | 2,352,991                         | 2,310,645                    | 2,107,318                            | 2,212,091                     |
| CIP PROGRAM (311)        | 29,752,536                        | 29,932,606                        | 10,795,819                   | 10,795,819                           | 51,279,545                    |
| BUILDING & INFRA. MAINT  | 684,591                           | 543,800                           | 2,651,958                    | 200,249                              | 2,560,151                     |
| <b>TOTAL</b>             | <b>\$ 91,995,440</b>              | <b>\$ 85,465,402</b>              | <b>\$ 82,567,554</b>         | <b>\$ 54,183,582</b>                 | <b>\$ 143,701,903</b>         |

## EXPENDITURE SUMMARY BY CATEGORY

|                     | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| EMPLOYEE SERVICES   | 9,722,075                         | 13,521,541                        | 13,499,525                   | 12,148,853                           | 13,814,933                    |
| SUPPLIES & SERVICES | 20,548,053                        | 21,777,669                        | 24,922,420                   | 22,967,969                           | 24,631,601                    |
| CAPITAL OUTLAY      | 41,793,843                        | 35,734,651                        | 40,515,681                   | 16,974,597                           | 88,206,622                    |
| DEBT SERVICE        | 2,242,286                         | 2,200,757                         | 3,624,928                    | 2,087,162                            | 3,877,711                     |
| OTHER               | 17,689,183                        | 12,230,784                        | 5,000                        | 5,000                                | 13,171,036                    |
| <b>TOTAL</b>        | <b>\$ 91,995,440</b>              | <b>\$ 85,465,402</b>              | <b>\$ 82,567,554</b>         | <b>\$ 54,183,582</b>                 | <b>\$ 143,701,903</b>         |

## EXPENDITURE SUMMARY BY FUNDING SOURCES

|                           | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| GENERAL FUND              | 5,753,045                         | 6,238,588                         | 7,023,763                    | 6,630,101                            | 6,203,091                     |
| GAS TAX FUND              | 2,191,696                         | 2,895,841                         | 3,349,491                    | 3,042,730                            | 3,231,629                     |
| TDA FUND                  | 337,756                           | 53,936                            | -                            | -                                    | 422,639                       |
| STREET SWEEPING FUND      | 774,587                           | 854,133                           | 548,915                      | 546,083                              | 556,775                       |
| ROAD REPAIR (SB1) FUND    | 4,936,606                         | 1,509,894                         | -                            | -                                    | 3,825,665                     |
| ROAD MITIGATION PROG FUND | 1,014,000                         | 1,589,574                         | -                            | -                                    | 158                           |
| PROP C FUND               | 2,222,460                         | 3,720,183                         | 647,872                      | 408,029                              | 4,429,003                     |
| MEASURE R FUND            | 3,999,211                         | 1,633,648                         | 1,815,653                    | 1,594,595                            | 2,362,218                     |
| MEASURE M FUND            | 2,295,885                         | 2,036,245                         | 2,111,946                    | 1,775,136                            | 2,565,715                     |
| MEASURE W FUND            | 2,130,121                         | 691,562                           | 1,070,575                    | 1,007,954                            | 2,487,436                     |
| CDBG FUND                 | 1,111,702                         | 1,653,055                         | 93,521                       | 136,809                              | 105,789                       |
| ASSESSMENT FUND           | 3,601,907                         | 3,349,213                         | 3,572,852                    | 3,294,529                            | 3,018,712                     |
| USED OIL RECYCLING GRANT  | 14,747                            | 27,004                            | 14,315                       | 10,670                               | 16,927                        |
| BEVERAGE CONTAINER GRANT  | 25,120                            | 29,810                            | 23,885                       | 27,612                               | 23,911                        |
| INTEGRATED WASTE MGMT     | 59,092                            | -                                 | -                            | -                                    | -                             |
| WATER FUND                | 26,082,708                        | 22,297,048                        | 43,590,349                   | 19,687,979                           | 55,557,480                    |
| SEWER FUND                | 2,127,530                         | 3,746,218                         | 2,543,423                    | 2,494,826                            | 2,461,139                     |
| REFUSE FUND               | 272,976                           | 310,053                           | 402,573                      | 423,144                              | 381,829                       |
| FLEET MGMT FUND           | 2,607,167                         | 2,352,991                         | 2,310,645                    | 2,107,318                            | 2,212,091                     |
| CIP FUND (311)            | 29,752,536                        | 29,932,606                        | 10,795,819                   | 10,795,819                           | 51,279,545                    |
| BLDG & INFRA. MAINT       | 684,591                           | 543,800                           | 2,651,958                    | 200,249                              | 2,560,151                     |
| <b>TOTAL</b>              | <b>\$ 91,995,440</b>              | <b>\$ 85,465,402</b>              | <b>\$ 82,567,554</b>         | <b>\$ 54,183,582</b>                 | <b>\$ 143,701,903</b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 701 PW ADMIN/ENGINEERING</b>   |                                   |                                   |                              |                                      |                               |
| <b>100-701-31</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 1,085,158                         | 1,131,007                         | 1,424,082                    | 1,100,492                            | 1,114,196                     |
| 5103 Salaries - PT - Non-CP - Misc     | 21,479                            | 20,455                            | 25,718                       | 21,843                               | 25,718                        |
| 5110 Overtime Regular                  | 6,088                             | 9,790                             | 5,258                        | 3,560                                | 5,000                         |
| 5120 Holiday Allowance                 | 4,775                             | -                                 | 2,068                        | -                                    | -                             |
| 5121 Sick Leave Payout                 | -                                 | -                                 | -                            | 6,978                                | -                             |
| 5122 Vacation Leave Payout             | 14,471                            | 10,221                            | -                            | 4,983                                | 4,098                         |
| 5123 Admin/Comp Time Payout            | 19,558                            | 15,196                            | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | 36                                | -                                 | -                            | -                                    | -                             |
| 5127 Bonus (Sign-on and Referral)      | 6,250                             | 350                               | -                            | -                                    | -                             |
| 5131 Auto Allowance                    | 6,544                             | 5,615                             | 1,425                        | 4,509                                | 6,225                         |
| 5132 Communications Allowance          | 2,900                             | 2,600                             | 1,560                        | 2,041                                | 2,760                         |
| 5133 Bilingual Pay                     | 3,875                             | 4,475                             | 3,000                        | 5,298                                | 3,975                         |
| 5201 Retirement - FT Misc              | 127,193                           | 128,261                           | 153,269                      | 128,643                              | 140,330                       |
| 5205 Retirement - FT Misc - UAL        | 163,453                           | 243,673                           | 286,092                      | 286,092                              | 234,146                       |
| 5212 Deferred Comp Match               | 6,848                             | 8,633                             | 6,762                        | 10,397                               | 4,710                         |
| 5220 Medicare                          | 17,139                            | 17,119                            | 21,139                       | 16,404                               | 16,776                        |
| 5221 Group Medical Insurance           | 133,055                           | 160,013                           | 223,366                      | 205,091                              | 214,915                       |
| 5230 Life Insurance                    | 1,012                             | 1,856                             | 1,529                        | 1,229                                | 1,347                         |
| 5231 Dental Insurance                  | 5,177                             | 5,941                             | 7,125                        | 6,856                                | 6,862                         |
| 5232 Long Term Disability              | 2,532                             | 3,135                             | 2,644                        | 2,599                                | 2,615                         |
| 5240 Workers Compensation              | 33,714                            | 35,223                            | 76,007                       | 76,007                               | 52,672                        |
| 5241 Unemployment Insurance            | 1,205                             | 1,502                             | 2,576                        | 2,576                                | 1,785                         |
| * EMPLOYEE SERVICES                    | <u>1,662,462</u>                  | <u>1,805,065</u>                  | <u>2,243,620</u>             | <u>1,885,598</u>                     | <u>1,838,130</u>              |
| 6101 Professional Services             | 434,095                           | 413,760                           | 120,000                      | 496,865                              | 120,000                       |
| 6106 PW-New Development-Other Services | 13,708                            | -                                 | 10,000                       | 695                                  | 10,000                        |
| 6201 Office Supplies                   | 7,959                             | 6,744                             | 7,000                        | 6,130                                | 7,000                         |
| 6202 Special Dept. Supplies            | 803                               | 272                               | 1,000                        | 66                                   | 1,000                         |
| 6207 Computer Software                 | 540                               | 7,322                             | 2,215                        | 682                                  | 2,215                         |
| 6301 Printing                          | 66                                | 480                               | 1,354                        | 238                                  | 1,300                         |
| 6302 Advertising                       | 2,294                             | 1,418                             | 1,300                        | 246                                  | 1,300                         |
| 6303 Postage                           | 149                               | 888                               | 500                          | 109                                  | 500                           |
| 6304 Memberships & Dues                | 50                                | -                                 | -                            | -                                    | -                             |
| 6306 Events & Meetings                 | 200                               | -                                 | -                            | -                                    | -                             |
| 6309 Fees & Charges                    | -                                 | 284                               | -                            | -                                    | -                             |
| 6310 Rents & Leases                    | 9,417                             | 7,342                             | 6,700                        | 3,457                                | 6,700                         |
| 6340 Training                          | 10,656                            | 65                                | 1,000                        | 436                                  | 1,000                         |
| 6701 Equipment Maintenance             | 1,831                             | 243                               | 1,000                        | 49                                   | -                             |
| 6721 Telephone                         | 5,738                             | 7,812                             | 6,000                        | 6,067                                | -                             |
| 6802 Info Systems Allocation           | 82,348                            | 111,665                           | 87,738                       | 87,738                               | 103,827                       |
| 6803 Insurance Allocation              | 66,427                            | 372,131                           | 482,783                      | 482,783                              | 349,736                       |
| 6804 Vehicle Maintenance Allocation    | 32,443                            | 32,445                            | 32,445                       | 32,445                               | 32,445                        |
| 6805 Capital Asset & Equip Replacement | 16,636                            | 16,636                            | 16,636                       | 16,636                               | 16,737                        |
| * SUPPLIES & SERVICES                  | <u>685,359</u>                    | <u>979,507</u>                    | <u>777,671</u>               | <u>1,134,642</u>                     | <u>653,760</u>                |
| <b>** PW ADMIN/ENGINEERING</b>         | <b><u>2,347,821</u></b>           | <b><u>2,784,572</u></b>           | <b><u>3,021,291</u></b>      | <b><u>3,020,239</u></b>              | <b><u>2,491,890</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                 | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>               |                                   |                                   |                              |                                      |                               |
| <b>DEPT 710 GENERAL MAINTENANCE</b>        |                                   |                                   |                              |                                      |                               |
| <b>100-710-12</b>                          |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                   | 808,476                           | 747,223                           | 858,385                      | 792,291                              | 806,578                       |
| 5103 Salaries - PT - Non-CP - Misc         | -                                 | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                      | 93,602                            | 70,575                            | 76,702                       | 67,207                               | 68,153                        |
| 5120 Holiday Allowance                     | 2,557                             | 2,553                             | 1,939                        | 658                                  | -                             |
| 5121 Sick Leave Payout                     | 4,689                             | 2,237                             | -                            | 3,227                                | -                             |
| 5122 Vacation Leave Payout                 | 8,439                             | 13,613                            | -                            | 15,565                               | 4,455                         |
| 5123 Admin/Comp Time Payout                | 4,884                             | 2,851                             | -                            | -                                    | -                             |
| 5124 Separation Payoff                     | 2,633                             | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                      | 8,624                             | 5,516                             | -                            | -                                    | 5,496                         |
| 5127 Bonus (Sign-on and Referral)          | 123                               | -                                 | -                            | -                                    | -                             |
| 5131 Auto Allowance                        | 579                               | 829                               | 765                          | 746                                  | 765                           |
| 5132 Communications Allowance              | 20                                | 190                               | 192                          | 187                                  | 192                           |
| 5133 Bilingual Pay                         | 3,740                             | 3,980                             | 3,645                        | 3,749                                | 3,570                         |
| 5134 Stand-By Pay                          | 10,341                            | 10,317                            | 3,480                        | 9,983                                | 9,803                         |
| 5201 Retirement - FT Misc                  | 94,489                            | 83,765                            | 92,582                       | 93,267                               | 101,674                       |
| 5205 Retirement - FT Misc - UAL            | 86,637                            | 123,466                           | 134,839                      | 134,839                              | 169,501                       |
| 5212 Deferred Comp Match                   | 11,253                            | 10,562                            | 9,020                        | 9,993                                | 9,320                         |
| 5220 Medicare                              | 13,667                            | 11,800                            | 12,592                       | 12,392                               | 12,047                        |
| 5221 Group Medical Insurance               | 195,624                           | 188,263                           | 255,441                      | 207,220                              | 219,231                       |
| 5230 Life Insurance                        | 1,420                             | 1,320                             | 1,480                        | 1,178                                | 1,277                         |
| 5231 Dental Insurance                      | 7,299                             | 6,749                             | 7,335                        | 5,982                                | 6,784                         |
| 5232 Long Term Disability                  | 1,914                             | 2,032                             | 1,905                        | 1,844                                | 2,073                         |
| 5240 Workers Compensation                  | 17,813                            | 8,738                             | 35,452                       | 35,452                               | 38,130                        |
| 5241 Unemployment Insurance                | 637                               | 373                               | 1,202                        | 1,202                                | 1,292                         |
| * EMPLOYEE SERVICES                        | <u>1,379,459</u>                  | <u>1,296,952</u>                  | <u>1,496,956</u>             | <u>1,396,983</u>                     | <u>1,460,341</u>              |
| 6101 Professional Services                 | 99,533                            | 91,511                            | 175,000                      | 104,051                              | 175,000                       |
| 6201 Office Supplies                       | 4,448                             | 1,645                             | 1,500                        | 1,812                                | 1,500                         |
| 6202 Special Dept. Supplies                | 68,351                            | 59,170                            | 194,460                      | 140,260                              | 194,460                       |
| 6203 Uniforms/Safety Equipment             | 9,265                             | 5,698                             | 8,700                        | 6,394                                | 8,700                         |
| 6204 Small Tools & Equipment               | 3,883                             | 2,368                             | 3,000                        | 3,150                                | 3,000                         |
| 6205 Equipment Parts & Supplies            | 5,072                             | 1,076                             | 3,000                        | 3,600                                | 3,000                         |
| 6301 Printing                              | 1,848                             | -                                 | 500                          | -                                    | 500                           |
| 6303 Postage                               | -                                 | 250                               | -                            | -                                    | -                             |
| 6304 Memberships & Dues                    | 1,178                             | 724                               | 2,000                        | -                                    | 2,000                         |
| 6306 Events & Meetings                     | 2,009                             | 8,395                             | 6,000                        | 1,444                                | 6,000                         |
| 6309 Fees & Charges                        | 2,248                             | 1,360                             | 700                          | 1,892                                | 2,198                         |
| 6310 Rents & Leases                        | 276,677                           | 266,359                           | 156,100                      | 107,516                              | 56,100                        |
| 6340 Training                              | 10,148                            | 2,859                             | 15,250                       | 4,027                                | 15,250                        |
| 6701 Equipment Maintenance                 | 43,392                            | 49,697                            | 123,520                      | 113,468                              | 133,520                       |
| 6702 Facility Maintenance                  | 518,633                           | 604,657                           | 685,405                      | 618,696                              | 683,907                       |
| 6703 Facility Special Repair & Maintenance | 26,526                            | 196                               | 31,000                       | 1,167                                | 5,000                         |
| 6720 Utilities                             | -                                 | -                                 | -                            | -                                    | -                             |
| 6721 Telephone                             | 11,130                            | 14,991                            | 12,000                       | 10,257                               | -                             |
| 6723 Electric                              | 257,807                           | 271,236                           | 172,000                      | 183,152                              | 172,000                       |
| 6724 Gas                                   | 9,888                             | 17,562                            | 20,110                       | 15,461                               | 20,110                        |
| 6730 Software Maintenance                  | 3,663                             | 2,856                             | 3,663                        | 3,608                                | 3,663                         |
| 6802 Info Systems Allocation               | 44,149                            | 59,868                            | 47,039                       | 47,039                               | 55,666                        |
| 6803 Insurance Allocation                  | 95,747                            | 184,630                           | 225,181                      | 225,181                              | 253,178                       |
| 6804 Vehicle Maintenance Allocation        | 94,871                            | 94,878                            | 94,878                       | 94,878                               | 94,878                        |
| 6805 Capital Asset & Equip Replacement     | <u>24,959</u>                     | <u>24,959</u>                     | <u>24,959</u>                | <u>24,959</u>                        | <u>25,111</u>                 |
| * SUPPLIES & SERVICES                      | <u>1,615,422</u>                  | <u>1,766,945</u>                  | <u>2,005,966</u>             | <u>1,712,013</u>                     | <u>1,914,741</u>              |
| 9100 Facility Improvements                 | -                                 | -                                 | 115,000                      | 132,048                              | -                             |
| 9400 Street/Infrastructure Improvements    | <u>61,297</u>                     | <u>-</u>                          | <u>-</u>                     | <u>-</u>                             | <u>-</u>                      |
| * CAPITAL OUTLAY                           | <u>61,297</u>                     | <u>-</u>                          | <u>115,000</u>               | <u>132,048</u>                       | <u>-</u>                      |
| <b>** GENERAL MAINTENANCE</b>              | <b><u>3,056,178</u></b>           | <b><u>3,063,897</u></b>           | <b><u>3,617,921</u></b>      | <b><u>3,241,044</u></b>              | <b><u>3,375,082</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 100 GENERAL FUND</b>           |                                   |                                   |                              |                                      |                               |
| <b>DEPT 712 GRAFFITI ABATEMENT</b>     |                                   |                                   |                              |                                      |                               |
| <b>100-712-29</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 58,433                            | 80,533                            | 119,114                      | 78,934                               | 118,665                       |
| 5103 Salaries - PT - Non-CP - Misc     | 52,055                            | 27,636                            | 21,799                       | 36,952                               | -                             |
| 5104 Salaries - CPPT Misc              | 49,340                            | 58,699                            | 43,337                       | 48,185                               | -                             |
| 5110 Overtime Regular                  | 11,867                            | 16,523                            | 13,555                       | 20,518                               | 12,367                        |
| 5120 Holiday Allowance                 | 1,132                             | 448                               | 1,196                        | -                                    | -                             |
| 5122 Vacation Leave Payout             | 1,400                             | 338                               | -                            | -                                    | 338                           |
| 5123 Admin/Comp Time Payout            | 1,951                             | 2,505                             | -                            | -                                    | -                             |
| 5124 Separation Payoff                 | 878                               | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | -                                 | 218                               | -                            | -                                    | 224                           |
| 5131 Auto Allowance                    | 261                               | 309                               | 285                          | 278                                  | 285                           |
| 5132 Communications Allowance          | -                                 | 60                                | 72                           | 70                                   | 72                            |
| 5133 Bilingual Pay                     | 544                               | 619                               | 659                          | 638                                  | 654                           |
| 5134 Stand-By Pay                      | 244                               | 384                               | -                            | 394                                  | 380                           |
| 5201 Retirement - FT Misc              | 6,923                             | 8,871                             | 12,864                       | 9,342                                | 14,974                        |
| 5204 Retirement - CPPT Misc            | 6,212                             | 4,451                             | 2,304                        | 2,227                                | -                             |
| 5205 Retirement - FT Misc - UAL        | 9,765                             | 16,330                            | 16,315                       | 16,315                               | 24,937                        |
| 5212 Deferred Comp Match               | 563                               | 1,361                             | 911                          | 1,333                                | 908                           |
| 5220 Medicare                          | 2,495                             | 2,628                             | 2,704                        | 2,597                                | 1,749                         |
| 5221 Group Medical Insurance           | 28,986                            | 35,280                            | 41,060                       | 40,404                               | 41,104                        |
| 5230 Life Insurance                    | 251                               | 172                               | 245                          | 219                                  | 243                           |
| 5231 Dental Insurance                  | 776                               | 1,033                             | 1,018                        | 932                                  | 1,012                         |
| 5232 Long Term Disability              | 178                               | 290                               | 297                          | 273                                  | 307                           |
| 5240 Workers Compensation              | 2,010                             | 4,378                             | 4,290                        | 4,290                                | 5,610                         |
| 5241 Unemployment Insurance            | 73                                | 187                               | 145                          | 145                                  | 190                           |
| * EMPLOYEE SERVICES                    | <u>236,337</u>                    | <u>263,253</u>                    | <u>282,168</u>               | <u>264,045</u>                       | <u>224,019</u>                |
| 6202 Special Dept. Supplies            | 66,795                            | 59,392                            | 54,500                       | 57,771                               | 54,500                        |
| 6203 Uniforms/Safety Equipment         | 1,249                             | 878                               | 1,100                        | 1,949                                | 1,100                         |
| 6207 Computer Software                 | 13,500                            | -                                 | -                            | -                                    | -                             |
| 6301 Printing                          | 66                                | -                                 | 500                          | -                                    | 500                           |
| 6304 Memberships & Dues                | -                                 | -                                 | 200                          | -                                    | 200                           |
| 6310 Rents & Leases                    | 1,293                             | 1,186                             | 1,100                        | 1,256                                | 1,100                         |
| 6340 Training                          | 786                               | -                                 | -                            | -                                    | -                             |
| 6701 Equipment Maintenance             | 1,390                             | 1,691                             | 2,000                        | 1,011                                | 2,000                         |
| 6721 Telephone                         | 1,323                             | 1,595                             | 1,210                        | 1,014                                | -                             |
| 6802 Info Systems Allocation           | 4,644                             | 6,298                             | 4,948                        | 4,948                                | 5,855                         |
| 6803 Insurance Allocation              | 12,085                            | 46,247                            | 27,246                       | 27,246                               | 37,248                        |
| 6804 Vehicle Maintenance Allocation    | 6,608                             | 6,608                             | 6,608                        | 6,608                                | 6,608                         |
| 6805 Capital Asset & Equip Replacement | 2,971                             | 2,971                             | 2,971                        | 2,971                                | 2,989                         |
| * SUPPLIES & SERVICES                  | <u>112,708</u>                    | <u>126,866</u>                    | <u>102,382</u>               | <u>104,773</u>                       | <u>112,100</u>                |
| <b>** GRAFFITI ABATEMENT</b>           | <b><u>349,046</u></b>             | <b><u>390,119</u></b>             | <b><u>384,551</u></b>        | <b><u>368,818</u></b>                | <b><u>336,119</u></b>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                 | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 212 ST. GAS TAX FUND</b>           |  |  |                                       |   |  |
| <b>DEPT 713 STREET MAINTENANCE</b>         |  |  |                                       |   |  |
| <b>212-713-31</b>                          |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                   | 613,675                                    | 685,987                                    | 855,171                               | 669,572                                       | 859,409                                |
| 5103 Salaries - PT - Non-CP - Misc         | 51,442                                     | 42,883                                     | 21,799                                | -   | -                                      |
| 5104 Salaries - CPPT Misc                  | -  | 3,357                                      | -                                     | 31,065  | 33,011                                 |
| 5110 Overtime Regular                      | 127,890                                    | 130,502                                    | 104,544                               | 172,615                                       | 104,544                                |
| 5120 Holiday Allowance                     | 1,232                                      | -  | 279                                   | 97  | -                                      |
| 5121 Sick Leave Payout                     | 14,068                                     | -  | -                                     | 4,230   | -                                      |
| 5122 Vacation Leave Payout                 | 9,297                                      | 18,517                                     | -                                     | 3,393   | 433                                    |
| 5123 Admin/Comp Time Payout                | 14,574                                     | 5,354                                      | -                                     | -   | -                                      |
| 5125 Comp Time Payout                      | 8,040                                      | 6,498                                      | -                                     | -   | 6,498                                  |
| 5131 Auto Allowance                        | 1,475                                      | 2,178                                      | 2,010                                 | 1,960   | 2,010                                  |
| 5132 Communications Allowance              | 60   | 510  | 504                                   | 491   | 504                                    |
| 5133 Bilingual Pay                         | 2,530                                      | 3,520                                      | 2,760                                 | 3,530   | 3,420                                  |
| 5134 Stand-By Pay                          | 3,902                                      | 5,015                                      | 4,920                                 | 6,211   | 4,513                                  |
| 5201 Retirement - FT Misc                  | 71,666                                     | 76,886                                     | 92,142                                | 78,530  | 108,285                                |
| 5205 Retirement - FT Misc - UAL            | 74,015                                     | 129,259                                    | 143,233                               | 143,233                                       | 180,603                                |
| 5204 Retirement - CPPT Misc                | -  | 419  | -                                     | 3,958   | 4,143                                  |
| 5212 Deferred Comp Match                   | 5,493                                      | 7,197                                      | 5,015                                 | 7,618   | 5,855                                  |
| 5220 Medicare                              | 12,460                                     | 13,048                                     | 12,883                                | 12,925  | 13,192                                 |
| 5221 Group Medical Insurance               | 140,576                                    | 176,519                                    | 265,108                               | 194,374                                       | 275,803                                |
| 5230 Life Insurance                        | 1,282                                      | 1,392                                      | 1,596                                 | 1,323   | 1,589                                  |
| 5231 Dental Insurance                      | 4,945                                      | 5,983                                      | 7,114                                 | 5,873   | 8,682                                  |
| 5232 Long Term Disability                  | 1,271                                      | 1,668                                      | 1,462                                 | 1,415   | 2,042                                  |
| 5240 Workers Compensation                  | 16,730                                     | 19,233                                     | 37,658                                | 37,658  | 40,627                                 |
| 5241 Unemployment Insurance                | 598  | 821  | 1,277                                 | 1,277   | 1,376                                  |
| * EMPLOYEE SERVICES                        | <u>1,177,219</u>                           | <u>1,336,746</u>                           | <u>1,559,474</u>                      | <u>1,381,347</u>                              | <u>1,656,539</u>                       |
| 6101 Professional Services                 | 173,078                                    | 528,344                                    | 816,079                               | 816,969                                       | 587,887                                |
| 6201 Office Supplies                       | 26   | -  | -                                     | -   | -                                      |
| 6202 Special Dept. Supplies                | 76,209                                     | 69,270                                     | 115,785                               | 61,578  | 82,350                                 |
| 6203 Uniforms/Safety Equipment             | 3,744                                      | 4,315                                      | 3,700                                 | 6,306   | 3,700                                  |
| 6204 Small Tools & Equipment               | 2,002                                      | 1,568                                      | 1,775                                 | -   | 1,775                                  |
| 6205 Equipment Parts & Supplies            | -  | -  | 6,500                                 | 7,800   | 6,500                                  |
| 6207 Computer Software                     | -  | -  | 2,000                                 | -   | 2,000                                  |
| 6300 Other                                 | -  | 2,247                                      | -                                     | -   | -                                      |
| 6309 Fees & Charges                        | -  | -  | -                                     | -   | 1,056                                  |
| 6310 Rents & Leases                        | 2,193                                      | 1,186                                      | 1,600                                 | 1,256   | 1,600                                  |
| 6701 Equipment Maintenance                 | 70   | 35,999                                     | 119,795                               | 58,081  | 119,795                                |
| 6702 Facility Maintenance                  | 303  | -  | -                                     | -   | -                                      |
| 6703 Facility Special Repair & Maintenance | 4,437                                      | 11,618                                     | 25,000                                | 12,423  | 25,000                                 |
| 6721 Telephone                             | 17,063                                     | 9,725                                      | 15,000                                | 5,980   | -                                      |
| 6723 Electric                              | 78,431                                     | 92,358                                     | 82,900                                | 85,458  | 82,900                                 |
| 6730 Software Maintenance                  | 23,813                                     | 18,564                                     | 24,000                                | 23,449  | 24,000                                 |
| 6801 Administrative Allocation             | 219,073                                    | 219,153                                    | 219,153                               | 219,153                                       | 228,773                                |
| 6802 Info Systems Allocation               | 31,029                                     | 42,077                                     | 33,061                                | 33,061  | 39,124                                 |
| 6803 Insurance Allocation                  | 174,663                                    | 203,201                                    | 239,198                               | 239,198                                       | 269,760                                |
| 6804 Vehicle Maintenance Allocation        | 27,309                                     | 27,311                                     | 27,311                                | 27,311  | 27,311                                 |
| 6805 Capital Asset & Equip Replacement     | 32,160                                     | 32,160                                     | 32,160                                | 32,160  | 32,160                                 |
| * SUPPLIES & SERVICES                      | <u>865,603</u>                             | <u>1,299,096</u>                           | <u>1,765,017</u>                      | <u>1,630,182</u>                              | <u>1,535,691</u>                       |
| 7999 Transfers Out                         | <u>147,480</u>                             | <u>259,999</u>                             | <u>-</u>                              | <u>-</u>                                      | <u>39,399</u>                          |
| * OTHER                                    | <u>147,480</u>                             | <u>259,999</u>                             | <u>-</u>                              | <u>-</u>                                      | <u>39,399</u>                          |
| 9005 Machinery & Equipment                 | -  | -  | 25,000                                | 31,200  | -                                      |
| 9006 Computer Equipment & Software         | 1,395                                      | -  | -                                     | -   | -                                      |
| * CAPITAL OUTLAY                           | <u>1,395</u>                               | <u>-</u>                                   | <u>25,000</u>                         | <u>31,200</u>                                 | <u>-</u>                               |
| <b>** GAS TAX FUND - STREET MAINT</b>      | <b><u>2,191,696</u></b>                    | <b><u>2,895,841</u></b>                    | <b><u>3,349,491</u></b>               | <b><u>3,042,730</u></b>                       | <b><u>3,231,629</u></b>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>       | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|----------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 213 TDA BIKEWAY FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 780 TRANSPORTATION</b>   |                                   |                                   |                              |                                      |                               |
| <b>213-780-31</b>                |                                   |                                   |                              |                                      |                               |
| 7999 Transfers Out               | 337,756                           | 53,936                            | -                            | -                                    | 422,639                       |
| * OTHER                          | 337,756                           | 53,936                            | -                            | -                                    | 422,639                       |
| <b>** TDA BIKEWAY FUND</b>       | <b>337,756</b>                    | <b>53,936</b>                     | <b>-</b>                     | <b>-</b>                             | <b>422,639</b>                |

| <u>ACCOUNT DESCRIPTION</u>                         | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 215 ROAD REPAIR &amp; ACCOUNT ACT FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 713 STREET MAINTENANCE</b>                 |                                   |                                   |                              |                                      |                               |
| <b>215-713-31</b>                                  |                                   |                                   |                              |                                      |                               |
| 6309 Fees & Charges                                | -                                 | -                                 | -                            | -                                    | 2,588                         |
| * SUPPLIES & SERVICES                              | -                                 | -                                 | -                            | -                                    | 2,588                         |
| 7999 Transfers Out                                 | 4,936,606                         | 1,509,894                         | -                            | -                                    | 3,823,077                     |
| * OTHER  | 4,936,606                         | 1,509,894                         | -                            | -                                    | 3,823,077                     |
| <b>** ROAD REPAIR &amp; ACCOUNT FUND</b>           | <b>4,936,606</b>                  | <b>1,509,894</b>                  | <b>-</b>                     | <b>-</b>                             | <b>3,825,665</b>              |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 214 STREET SWEEPING FUND</b>   |                                   |                                   |                              |                                      |                               |
| <b>DEPT 730 STREET SWEEPING</b>        |                                   |                                   |                              |                                      |                               |
| <b>214-730-31</b>                      |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.               | 36,705                            | 44,608                            | 49,424                       | 42,543                               | 50,078                        |
| 5103 Salaries - PT - Non-CP - Misc     | -                                 | -                                 | -                            | -                                    | -                             |
| 5104 Salaries - CPPT Misc              | -                                 | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                  | 88                                | 50                                | -                            | -                                    | -                             |
| 5120 Holiday Allowance                 | 183                               | -                                 | 116                          | -                                    | -                             |
| 5121 Sick Leave Payout                 | 2,345                             | -                                 | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | 1,281                             | 1,143                             | -                            | -                                    | 217                           |
| 5123 Admin/Comp Time Payout            | 3,535                             | 2,466                             | -                            | -                                    | -                             |
| 5124 Separation Payoff                 | -                                 | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                  | 4                                 | 40                                | -                            | -                                    | 40                            |
| 5130 Uniform/Tool Allowance            | -                                 | -                                 | -                            | -                                    | -                             |
| 5131 Auto Allowance                    | 420                               | 569                               | 525                          | 512                                  | 525                           |
| 5132 Communications Allowance          | 10                                | 125                               | 132                          | 129                                  | 132                           |
| 5133 Bilingual Pay                     | 53                                | 115                               | 90                           | 88                                   | 90                            |
| 5134 Stand-By Pay                      | 9                                 | -                                 | -                            | -                                    | -                             |
| 5201 Retirement - FT Misc              | 4,375                             | 5,098                             | 5,318                        | 4,981                                | 6,296                         |
| 5205 Retirement - FT Misc - UAL        | 5,066                             | 7,322                             | 8,128                        | 8,128                                | 10,524                        |
| 5212 Deferred Comp Match               | 239                               | 502                               | 272                          | 461                                  | 392                           |
| 5220 Medicare                          | 652                               | 710                               | 729                          | 626                                  | 741                           |
| 5221 Group Medical Insurance           | 5,797                             | 9,206                             | 11,064                       | 9,300                                | 10,919                        |
| 5230 Life Insurance                    | 52                                | 69                                | 68                           | 55                                   | 68                            |
| 5231 Dental Insurance                  | 226                               | 262                               | 260                          | 207                                  | 269                           |
| 5232 Long Term Disability              | 91                                | 124                               | 109                          | 102                                  | 130                           |
| 5240 Workers Compensation              | 1,045                             | 1,042                             | 2,137                        | 2,137                                | 2,367                         |
| 5241 Unemployment Insurance            | 37                                | 45                                | 72                           | 72                                   | 80                            |
| * EMPLOYEE SERVICES                    | <u>62,212</u>                     | <u>73,496</u>                     | <u>78,444</u>                | <u>69,340</u>                        | <u>82,868</u>                 |
| 6101 Professional Services             | 656,882                           | 724,241                           | 413,609                      | 419,919                              | 413,609                       |
| 6202 Special Dept. Supplies            | 47                                | 19                                | -                            | -                                    | -                             |
| 6309 Fees & Charges                    | 3,565                             | 3,032                             | 1,073                        | 2,248                                | 1,126                         |
| 6721 Telephone                         | 274                               | 54                                | 1,212                        | -                                    | -                             |
| 6801 Administrative Allocation         | 36,323                            | 36,336                            | 36,336                       | 36,336                               | 37,931                        |
| 6802 Info Systems Allocation           | 4,380                             | 5,940                             | 4,666                        | 4,666                                | 5,522                         |
| 6803 Insurance Allocation              | <u>10,904</u>                     | <u>11,015</u>                     | <u>13,574</u>                | <u>13,574</u>                        | <u>15,719</u>                 |
| 6804 Vehicle Maintenance Allocation    | -                                 | -                                 | -                            | -                                    | -                             |
| 6805 Capital Asset & Equip Replacement | -                                 | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                  | <u>712,374</u>                    | <u>780,637</u>                    | <u>470,471</u>               | <u>476,743</u>                       | <u>473,907</u>                |
| <b>** STREET SWEEPING FUND</b>         | <u><b>774,587</b></u>             | <u><b>854,133</b></u>             | <u><b>548,915</b></u>        | <u><b>546,083</b></u>                | <u><b>556,775</b></u>         |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>  | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 217 MEASURE W FUND<br/>DEPT 727 STORMWATER<br/>217-727-57</b> |  |  |                                       |   |  |
| 6101 Professional Services  | 461,631                                    | 352,288                                    | 894,077                               | 790,327                                       | 993,880                                |
| 6304 Memberships & Dues   | 36,116                                     | 140,959                                    | 116,000                               | 145,159                                       | 116,000                                |
| 6309 Fees & Charges   | -  | -  | 34,000                                | 45,970  | 34,845                                 |
| 6801 Administrative Allocation  | <u>26,489</u>                              | <u>26,498</u>                              | <u>26,498</u>                         | <u>26,498</u>                                 | <u>27,661</u>                          |
| * SUPPLIES & SERVICES   | 524,235                                    | 519,745                                    | 1,070,575                             | 1,007,954                                     | 1,172,386                              |
| 7999 Transfers Out  | <u>1,605,885</u>                           | <u>171,817</u>                             | -                                     | -   | <u>1,315,050</u>                       |
| * OTHER   | 1,605,885                                  | 171,817                                    | -                                     | -   | 1,315,050                              |
| <b>** MEASURE W</b>   | <b><u>2,130,121</u></b>                    | <b><u>691,562</u></b>                      | <b><u>1,070,575</u></b>               | <b><u>1,007,954</u></b>                       | <b><u>2,487,436</u></b>                |

| <u>ACCOUNT DESCRIPTION</u>   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 218 USED OIL FUND<br/>DEPT 720 USED OIL RECYCLING GRANT<br/>218-720-54</b> |  |  |                                       |   |  |
| 6101 Professional Services   | 13,453                                     | 19,493                                     | 11,815                                | 6,637   | 12,927                                 |
| 6608 Used Oil Recycling Grant  | <u>1,294</u>                               | <u>7,511</u>                               | <u>2,500</u>                          | <u>4,033</u>                                  | <u>4,000</u>                           |
| * SUPPLIES & SERVICES  | 14,747                                     | 27,004                                     | 14,315                                | 10,670  | 16,927                                 |
| <b>** USED OIL RECYCLING GRANT</b>   | <b><u>14,747</u></b>                       | <b><u>27,004</u></b>                       | <b><u>14,315</u></b>                  | <b><u>10,670</u></b>                          | <b><u>16,927</u></b>                   |

| <u>ACCOUNT DESCRIPTION</u>   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 219 BEVERAGE CONTAINER FUND<br/>DEPT 722 BEVERAGE CONTAINER GRANT<br/>219-722-56</b> |  |  |                                       |   |  |
| 6101 Professional Services   | 22,834                                     | 23,885                                     | 23,885                                | 23,885  | 23,885                                 |
| 6309 Fees & Charges  | -  | -  | -                                     | -   | 26                                     |
| 6607 Beverage Container Grant  | <u>2,286</u>                               | <u>5,925</u>                               | -                                     | <u>3,727</u>                                  | -                                      |
| * SUPPLIES & SERVICES  | 25,120                                     | 29,810                                     | 23,885                                | 27,612  | 23,911                                 |
| <b>** BEVERAGE CONTAINER GRANT</b>   | <b><u>25,120</u></b>                       | <b><u>29,810</u></b>                       | <b><u>23,885</u></b>                  | <b><u>27,612</u></b>                          | <b><u>23,911</u></b>                   |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>  | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 220 ROAD MITIGATION PROGRAM<br/>DEPT 710 GENERAL MAINTENANCE<br/>220-710-31</b> |  |  |                                       |   |  |
| 6309 Fees & Charges   | -  | -  | -                                     | -   | 158                                    |
| 7999 Transfers Out  | 1,014,000                                  | 1,589,574                                  | -                                     | -   | -                                      |
| * OTHER   | 1,014,000                                  | 1,589,574                                  | -                                     | -   | 158                                    |
| <b>** ROAD MITIGATION PROGRAM FUND</b>  | <b>1,014,000</b>                           | <b>1,589,574</b>                           | <b>-</b>                              | <b>-</b>                                      | <b>158</b>                             |

| <u>ACCOUNT DESCRIPTION</u>   | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|--|--|--|---------------------------------------|---|--|
| <b>FUND 222 PROP C TRANSIT FUND<br/>DEPT 780 TRANSPORTATION<br/>222-780-31</b> |  |  |                                       |   |  |
| 6101 Professional Services   | 326  | 45,047                                     | 388,000                               | 148,784                                       | 508,000                                |
| 6304 Memberships & Dues  | 43,290                                     | 49,494                                     | 59,404                                | 56,089  | 59,404                                 |
| 6309 Fees & Charges  | -  | -  | -                                     | -   | 2,641                                  |
| 6705 Infrastructure Repair and Maintenance                                     | 55,389                                     | 24,849                                     | 25,000                                | 27,688  | 25,000                                 |
| 6801 Administrative Allocation   | 175,404                                    | 111,893                                    | 175,468                               | 175,468                                       | 183,170                                |
| * SUPPLIES & SERVICES  | 274,409                                    | 231,283                                    | 647,872                               | 408,029                                       | 778,215                                |
| 7999 Transfers Out   | 1,948,051                                  | 3,488,900                                  | -                                     | -   | 3,650,788                              |
| * OTHER  | 1,948,051                                  | 3,488,900                                  | -                                     | -   | 3,650,788                              |
| <b>** PROP C TRANSIT FUND</b>  | <b>2,222,460</b>                           | <b>3,720,183</b>                           | <b>647,872</b>                        | <b>408,029</b>                                | <b>4,429,003</b>                       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                 | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 224 MEASURE R FUND</b>             |                                   |                                   |                              |                                      |                               |
| <b>DEPT 780 TRANSPORTATION</b>             |                                   |                                   |                              |                                      |                               |
| <b>224-780-31</b>                          |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                   | 205,642                           | 175,998                           | 176,749                      | 174,217                              | 175,797                       |
| 5103 Salaries - PT - Non-CP - Misc         | -                                 | -                                 | -                            | -                                    | -                             |
| 5110 Overtime Regular                      | 40,214                            | 45,751                            | 31,483                       | 48,789                               | 31,483                        |
| 5120 Holiday Allowance                     | 317                               | -                                 | 336                          | -                                    | -                             |
| 5121 Sick Leave Payout                     | -                                 | -                                 | -                            | 418                                  | -                             |
| 5122 Vacation Leave Payout                 | -                                 | -                                 | -                            | 1,101                                | -                             |
| 5124 Separation Payoff                     | 1,862                             | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                      | 11,597                            | 9,419                             | -                            | -                                    | 9,399                         |
| 5131 Auto Allowance                        | 40                                | 260                               | 240                          | 234                                  | 240                           |
| 5132 Communications Allowance              | 10                                | 65                                | 60                           | 59                                   | 60                            |
| 5133 Bilingual Pay                         | 1,764                             | 2,164                             | 2,010                        | 1,945                                | 1,935                         |
| 5134 Stand-By Pay                          | 2,930                             | 2,750                             | -                            | 2,399                                | 2,375                         |
| 5201 Retirement - FT Misc                  | 24,090                            | 19,949                            | 19,199                       | 20,532                               | 22,305                        |
| 5205 Retirement - FT Misc - UAL            | 12,777                            | 26,606                            | 28,744                       | 28,744                               | 36,943                        |
| 5212 Deferred Comp Match                   | 2,491                             | 2,622                             | 2,430                        | 2,395                                | 1,710                         |
| 5220 Medicare                              | 3,922                             | 3,388                             | 2,601                        | 3,301                                | 2,752                         |
| 5221 Group Medical Insurance               | 62,063                            | 43,437                            | 44,146                       | 43,665                               | 44,076                        |
| 5230 Life Insurance                        | 447                               | 360                               | 322                          | 287                                  | 315                           |
| 5231 Dental Insurance                      | 2,524                             | 1,564                             | 1,363                        | 1,268                                | 1,392                         |
| 5232 Long Term Disability                  | 498                               | 486                               | 446                          | 409                                  | 450                           |
| 5240 Workers Compensation                  | 3,443                             | 3,762                             | 7,557                        | 7,557                                | 8,311                         |
| 5241 Unemployment Insurance                | 124                               | 161                               | 256                          | 256                                  | 282                           |
| * EMPLOYEE SERVICES                        | <u>376,752</u>                    | <u>338,742</u>                    | <u>317,941</u>               | <u>337,576</u>                       | <u>339,825</u>                |
| 6101 Professional Services                 | 64,841                            | 212,371                           | 729,105                      | 605,728                              | 520,069                       |
| 6201 Office Supplies                       | 5,569                             | 4,554                             | 10,000                       | 9,177                                | 10,000                        |
| 6202 Special Dept. Supplies                | 2,197                             | 65,172                            | 31,000                       | 18,107                               | 31,000                        |
| 6203 Uniforms/Safety Equipment             | 1,208                             | 1,011                             | 1,200                        | 1,630                                | 1,200                         |
| 6204 Small Tools & Equipment               | 7,580                             | 10,301                            | 14,525                       | 6,965                                | 14,525                        |
| 6205 Equipment Parts & Supplies            | 47,535                            | -                                 | -                            | -                                    | -                             |
| 6301 Printing                              | 4,871                             | 680                               | 1,050                        | 236                                  | 1,050                         |
| 6302 Advertising                           | -                                 | 60                                | 250                          | -                                    | 250                           |
| 6304 Memberships & Dues                    | 560                               | 1,731                             | 1,155                        | 234                                  | 1,155                         |
| 6306 Events & Meetings                     | 948                               | 400                               | 1,700                        | 1,564                                | 1,700                         |
| 6309 Fees & Charges                        | -                                 | -                                 | 3,600                        | -                                    | 5,026                         |
| 6310 Rents & Leases                        | -                                 | 45,989                            | 30,000                       | -                                    | 30,000                        |
| 6340 Training                              | 36,494                            | 17,754                            | 41,918                       | 10,025                               | 41,918                        |
| 6701 Equipment Maintenance                 | 9,350                             | 11,800                            | 13,862                       | 13,189                               | 13,862                        |
| 6703 Facility Special Repair & Maintenance | 11,947                            | 33,860                            | 57,500                       | 28,807                               | 57,500                        |
| 6721 Telephone                             | 1,105                             | 880                               | 900                          | 48                                   | -                             |
| 6730 Software Maintenance                  | 6,120                             | 3,212                             | 7,800                        | 3,867                                | 7,800                         |
| 6801 Administrative Allocation             | 154,766                           | 135,016                           | 198,077                      | 198,077                              | 206,771                       |
| 6802 Info Systems Allocation               | 31,029                            | 42,077                            | 33,061                       | 33,061                               | 39,124                        |
| 6803 Insurance Allocation                  | 35,947                            | 39,737                            | 48,003                       | 48,003                               | 55,181                        |
| 6804 Vehicle Maintenance Allocation        | 182,758                           | 182,772                           | 182,772                      | 182,772                              | 182,772                       |
| 6805 Capital Asset & Equip Replacement     | <u>32,160</u>                     | <u>32,160</u>                     | <u>32,160</u>                | <u>32,160</u>                        | <u>32,160</u>                 |
| * SUPPLIES & SERVICES                      | <u>636,983</u>                    | <u>841,537</u>                    | <u>1,439,637</u>             | <u>1,193,649</u>                     | <u>1,253,063</u>              |
| 7999 Transfers Out                         | <u>2,985,475</u>                  | <u>437,074</u>                    | -                            | -                                    | <u>739,330</u>                |
| * OTHER                                    | <u>2,985,475</u>                  | <u>437,074</u>                    | -                            | -                                    | <u>739,330</u>                |
| 9005 Machinery & Equipment                 | -                                 | -                                 | 25,000                       | 31,200                               | -                             |
| 9400 Street/Infrastructure Improvements    | -                                 | <u>16,295</u>                     | <u>33,075</u>                | <u>32,170</u>                        | <u>30,000</u>                 |
| * CAPITAL OUTLAY                           | -                                 | <u>16,295</u>                     | <u>58,075</u>                | <u>63,370</u>                        | <u>30,000</u>                 |
| <b>** MEASURE R FUND</b>                   | <b><u>3,999,211</u></b>           | <b><u>1,633,648</u></b>           | <b><u>1,815,653</u></b>      | <b><u>1,594,595</u></b>              | <b><u>2,362,218</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>  | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 225 MEASURE M FUND<br/>DEPT 780 TRANSPORTATION<br/>225-780-31</b> |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.  | 542,941                           | 694,746                           | 746,685                      | 709,273                              | 741,768                       |
| 5110 Overtime Regular   | 4,918                             | 8,018                             | 11,372                       | 16,481                               | 11,372                        |
| 5120 Holiday Allowance  | 3,459                             | 769                               | 3,619                        | 181                                  | -                             |
| 5121 Sick Leave Payout  | -                                 | -                                 | -                            | 8,713                                | -                             |
| 5122 Vacation Leave Payout  | 4,857                             | 2,017                             | -                            | 11,331                               | 2,017                         |
| 5123 Admin/Comp Time Payout   | -                                 | 415                               | -                            | -                                    | -                             |
| 5124 Separation Payoff  | 1,862                             | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout   | 20,277                            | 10,731                            | 291                          | 318                                  | 10,731                        |
| 5131 Auto Allowance   | 40                                | 260                               | 240                          | 234                                  | 240                           |
| 5132 Communications Allowance   | 10                                | 65                                | 60                           | 59                                   | 60                            |
| 5133 Bilingual Pay  | 4,423                             | 5,813                             | 5,385                        | 4,914                                | 5,025                         |
| 5134 Stand-By Pay   | 5,550                             | 6,257                             | 714                          | 5,511                                | 6,207                         |
| 5201 Retirement - FT Misc   | 63,600                            | 78,505                            | 80,772                       | 83,569                               | 93,723                        |
| 5205 Retirement - FT Misc - UAL   | 73,418                            | 109,651                           | 121,431                      | 121,431                              | 155,881                       |
| 5212 Deferred Comp Match  | 7,638                             | 9,090                             | 7,242                        | 8,678                                | 7,062                         |
| 5220 Medicare   | 8,315                             | 9,831                             | 10,976                       | 10,350                               | 11,108                        |
| 5221 Group Medical Insurance  | 167,204                           | 207,106                           | 226,568                      | 212,053                              | 221,661                       |
| 5230 Life Insurance   | 1,022                             | 1,258                             | 1,216                        | 1,331                                | 1,205                         |
| 5231 Dental Insurance   | 6,559                             | 8,018                             | 7,107                        | 6,277                                | 6,762                         |
| 5232 Long Term Disability   | 1,311                             | 1,868                             | 1,849                        | 1,641                                | 1,885                         |
| 5240 Workers Compensation   | 15,388                            | 15,517                            | 31,926                       | 31,926                               | 35,066                        |
| 5241 Unemployment Insurance   | 549                               | 662                               | 1,082                        | 1,082                                | 1,189                         |
| * EMPLOYEE SERVICES   | <u>933,338</u>                    | <u>1,170,597</u>                  | <u>1,258,534</u>             | <u>1,235,352</u>                     | <u>1,312,962</u>              |
| 6101 Professional Services  | 4,156                             | 1,071                             | 51,850                       | 768                                  | 51,850                        |
| 6202 Special Dept. Supplies   | 428,008                           | 292,395                           | 385,350                      | 238,229                              | 385,350                       |
| 6203 Uniforms/Safety Equipment  | 5,697                             | 4,809                             | 5,000                        | 5,809                                | 5,000                         |
| 6204 Small Tools & Equipment  | 91                                | 33                                | -                            | -                                    | -                             |
| 6205 Equipment Parts & Supplies   | 40,344                            | 77,992                            | 80,000                       | 33,708                               | 80,000                        |
| 6207 Computer Software  | -                                 | -                                 | 2,000                        | -                                    | 2,000                         |
| 6309 Fees & Charges   | -                                 | -                                 | -                            | -                                    | 1,109                         |
| 6310 Rents & Leases   | 1,393                             | 20,772                            | 31,000                       | -                                    | 31,000                        |
| 6701 Equipment Maintenance  | 1,604                             | 9,520                             | 23,795                       | 3,158                                | 23,795                        |
| 6703 Facility Special Repair & Maintenance                                | 7,449                             | 20,568                            | 32,500                       | 20,961                               | 32,500                        |
| 6801 Administrative Allocation  | 9,123                             | 9,126                             | 9,126                        | 9,126                                | 9,527                         |
| 6803 Insurance Allocation   | 160,650                           | 163,935                           | 202,790                      | 202,790                              | 232,834                       |
| * SUPPLIES & SERVICES   | <u>658,515</u>                    | <u>600,221</u>                    | <u>823,411</u>               | <u>514,549</u>                       | <u>854,965</u>                |
| 7999 Transfers Out  | <u>704,032</u>                    | <u>264,183</u>                    | -                            | -                                    | <u>367,788</u>                |
| * OTHER   | 704,032                           | 264,183                           | -                            | -                                    | 367,788                       |
| 9400 Street/Infrastructure Improvements                                   | -                                 | 1,244                             | 30,000                       | 25,235                               | 30,000                        |
| * CAPITAL OUTLAY  | -                                 | 1,244                             | 30,000                       | 25,235                               | 30,000                        |
| <b>** MEASURE M FUND</b>  | <b><u>2,295,885</u></b>           | <b><u>2,036,245</u></b>           | <b><u>2,111,946</u></b>      | <b><u>1,775,136</u></b>              | <b><u>2,565,715</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>              | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 243 CDBG FUND</b>               |                                   |                                   |                              |                                      |                               |
| <b>DEPT 712 PW GRAFFITI ABATEMENT</b>   |                                   |                                   |                              |                                      |                               |
| <b>243-712-29</b>                       |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                | 68,486                            | 72,009                            | 38,151                       | 74,810                               | 38,464                        |
| 5110 Overtime Regular                   | 1,517                             | 1,737                             | 1,985                        | 2,979                                | 1,985                         |
| 5120 Holiday Allowance                  | 1,026                             | 299                               | 493                          | -                                    | -                             |
| 5122 Vacation Leave Payout              | 353                               | -                                 | -                            | -                                    | -                             |
| 5125 Comp Time Payout                   | -                                 | 39                                | -                            | -                                    | 33                            |
| 5133 Bilingual Pay                      | 731                               | 416                               | 302                          | 298                                  | 306                           |
| 5201 Retirement - FT Misc               | 8,219                             | 8,095                             | 4,130                        | 8,818                                | 4,866                         |
| 5205 Retirement - FT Misc - UAL         | 6,143                             | 6,650                             | 9,260                        | 9,260                                | 8,083                         |
| 5212 Deferred Comp Match                | 125                               | 455                               | 201                          | 371                                  | 204                           |
| 5220 Medicare                           | 1,089                             | 1,080                             | 565                          | 1,132                                | 563                           |
| 5221 Group Medical Insurance            | 19,949                            | 19,977                            | 17,714                       | 18,008                               | 18,120                        |
| 5230 Life Insurance                     | 137                               | 124                               | 94                           | 86                                   | 95                            |
| 5231 Dental Insurance                   | 665                               | 502                               | 411                          | 376                                  | 418                           |
| 5232 Long Term Disability               | 126                               | 123                               | 95                           | 89                                   | 100                           |
| 5240 Workers Compensation               | 1,253                             | 1,762                             | 2,435                        | 2,435                                | 1,818                         |
| 5241 Unemployment Insurance             | 44                                | 77                                | 76                           | 76                                   | 62                            |
| * EMPLOYEE SERVICES                     | <u>109,862</u>                    | <u>113,345</u>                    | <u>75,911</u>                | <u>118,739</u>                       | <u>75,117</u>                 |
| 6203 Uniforms/Safety Equipment          | 923                               | 540                               | -                            | 460                                  | -                             |
| 6802 Info Systems Allocation            | 68                                | -                                 | 2,145                        | 2,145                                | 2,538                         |
| 6803 Insurance Allocation               | 13,086                            | -                                 | 15,465                       | 15,465                               | 12,074                        |
| 6804 Vehicle Maintenance Allocation     | 19,017                            | -                                 | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                   | <u>33,093</u>                     | <u>540</u>                        | <u>17,610</u>                | <u>18,070</u>                        | <u>14,612</u>                 |
| <b>** CDBG FUND - GRAFFITI ABATEMNT</b> | <b><u>142,955</u></b>             | <b><u>113,885</u></b>             | <b><u>93,521</u></b>         | <b><u>136,809</u></b>                | <b><u>89,729</u></b>          |

| <u>ACCOUNT DESCRIPTION</u>         | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|------------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 243 CDBG FUND</b>          |                                   |                                   |                              |                                      |                               |
| <b>DEPT 713 STREET MAINTENANCE</b> |                                   |                                   |                              |                                      |                               |
| <b>243-713-29</b>                  |                                   |                                   |                              |                                      |                               |
| 7999 Transfers Out                 | 968,747                           | 1,539,170                         | -                            | -                                    | 16,060                        |
| * OTHER                            | <u>968,747</u>                    | <u>1,539,170</u>                  | <u>-</u>                     | <u>-</u>                             | <u>16,060</u>                 |
| <b>** CDBG FUND - STREET MAINT</b> | <b><u>968,747</u></b>             | <b><u>1,539,170</u></b>           | <b><u>-</u></b>              | <b><u>-</u></b>                      | <b><u>16,060</u></b>          |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                        | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 251 STREET LIGHTING &amp; LANDSC FUND</b> |  |  |                                       |   |  |
| <b>DEPT 714 STREET LIGHTING</b>                   |  |  |                                       |   |  |
| <b>251-714-25</b>                                 |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                          | 256,446                                    | 283,268                                    | 449,020                               | 285,127                                       | 374,712                                |
| 5110 Overtime Regular                             | 90,099                                     | 32,415                                     | 35,248                                | 58,314  | 34,654                                 |
| 5120 Holiday Allowance                            | 2,056                                      | 165  | 1,282                                 | 8   | -                                      |
| 5121 Sick Leave Payout                            | 20,818                                     | -  | -                                     | -   | -                                      |
| 5122 Vacation Leave Payout                        | 29,230                                     | 4,501                                      | -                                     | -   | 1,326                                  |
| 5123 Admin/Comp Time Payout                       | 3,418                                      | 2,920                                      | -                                     | -   | -                                      |
| 5125 Comp Time Payout                             | 9,968                                      | 12,145                                     | 62                                    | 68  | 11,817                                 |
| 5131 Auto Allowance                               | 420  | 569  | 525                                   | 512   | 525                                    |
| 5132 Communications Allowance                     | 10   | 125  | 132                                   | 129   | 132                                    |
| 5133 Bilingual Pay                                | 1,534                                      | 2,065                                      | 1,605                                 | 2,442   | 2,430                                  |
| 5134 Stand-By Pay                                 | 6,766                                      | 5,915                                      | 4,053                                 | 6,137   | 5,559                                  |
| 5201 Retirement - FT Misc                         | 30,343                                     | 31,790                                     | 48,397                                | 33,638  | 47,331                                 |
| 5205 Retirement - FT Misc - UAL                   | 49,223                                     | 67,427                                     | 76,860                                | 76,860  | 78,745                                 |
| 5212 Deferred Comp Match                          | 1,198                                      | 2,760                                      | 1,952                                 | 3,307   | 3,272                                  |
| 5220 Medicare                                     | 5,551                                      | 4,282                                      | 6,622                                 | 4,393   | 5,749                                  |
| 5221 Group Medical Insurance                      | 62,077                                     | 66,150                                     | 145,379                               | 75,562  | 106,233                                |
| 5230 Life Insurance                               | 444  | 486  | 751                                   | 379   | 570                                    |
| 5231 Dental Insurance                             | 2,926                                      | 2,701                                      | 3,896                                 | 2,290   | 3,650                                  |
| 5232 Long Term Disability                         | 586  | 788  | 725                                   | 671   | 965                                    |
| 5240 Workers Compensation                         | 10,113                                     | 9,544                                      | 20,208                                | 20,208  | 17,714                                 |
| 5241 Unemployment Insurance                       | 361  | 407  | 685                                   | 685   | 600                                    |
| * EMPLOYEE SERVICES                               | <u>583,586</u>                             | <u>530,423</u>                             | <u>797,403</u>                        | <u>570,730</u>                                | <u>695,984</u>                         |
| 6101 Professional Services                        | 1,379,988                                  | 1,143,060                                  | 1,212,616                             | 1,029,193                                     | 854,827                                |
| 6201 Office Supplies                              | 684  | 1,448                                      | 1,000                                 | 377   | 1,000                                  |
| 6202 Special Dept. Supplies                       | 2,585                                      | 5,101                                      | 6,000                                 | 3,323   | 6,000                                  |
| 6203 Uniforms/Safety Equipment                    | 1,369                                      | 2,148                                      | 1,200                                 | 1,543   | 1,200                                  |
| 6204 Small Tools & Equipment                      | 1,124                                      | 151  | 1,950                                 | 56  | 1,950                                  |
| 6301 Printing                                     | 198  | -  | 200                                   | -   | 200                                    |
| 6302 Advertising                                  | 1,660                                      | 460  | 1,000                                 | 333   | 1,000                                  |
| 6303 Postage                                      | -  | -  | 60                                    | -   | 60                                     |
| 6304 Memberships & Dues                           | -  | 416  | 2,000                                 | -   | 2,000                                  |
| 6309 Fees & Charges                               | 1,100                                      | -  | -                                     | -   | -                                      |
| 6340 Training                                     | 22,739                                     | 14,744                                     | 33,675                                | 3,090   | 33,675                                 |
| 6701 Equipment Maintenance                        | 44,804                                     | 43,176                                     | 55,444                                | 55,421  | 55,444                                 |
| 6702 Facility Maintenance                         | 26,863                                     | 25,637                                     | 56,560                                | 46,939  | 56,560                                 |
| 6720 Utilities                                    | 3,782                                      | 14,146                                     | 3,500                                 | 3,429   | 3,500                                  |
| 6721 Telephone                                    | 11,476                                     | 11,365                                     | 10,820                                | 8,727   | -                                      |
| 6723 Electric                                     | 1,049,997                                  | 1,077,909                                  | 886,100                               | 1,092,108                                     | 886,100                                |
| 6730 Software Maintenance                         | 9,246                                      | 5,222                                      | 11,059                                | 6,387   | 11,059                                 |
| 6801 Administrative Allocation                    | 168,398                                    | 168,459                                    | 168,459                               | 168,459                                       | 168,459                                |
| 6802 Info Systems Allocation                      | 52,075                                     | 71,735                                     | 55,484                                | 55,484  | 65,658                                 |
| 6803 Insurance Allocation                         | 105,581                                    | 100,832                                    | 128,356                               | 128,356                                       | 117,619                                |
| 6804 Vehicle Maintenance Allocation               | 56,413                                     | 56,417                                     | 56,417                                | 56,417  | 56,417                                 |
| * SUPPLIES & SERVICES                             | <u>2,940,079</u>                           | <u>2,742,426</u>                           | <u>2,691,901</u>                      | <u>2,659,642</u>                              | <u>2,322,728</u>                       |
| 8401 Loan Principal                               | 78,242                                     | 76,364                                     | 83,548                                | 64,157  | -                                      |
| * DEBT SERVICE                                    | <u>78,242</u>                              | <u>76,364</u>                              | <u>83,548</u>                         | <u>64,157</u>                                 | <u>-</u>                               |
| <b>** STREET LIGHTING &amp; LANDSC FUND</b>       | <b><u>3,601,907</u></b>                    | <b><u>3,349,213</u></b>                    | <b><u>3,572,852</u></b>               | <b><u>3,294,529</u></b>                       | <b><u>3,018,712</u></b>                |

| <u>ACCOUNT DESCRIPTION</u>                  | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 253 INTEGRATED WASTE MANAGEMENT</b> |  |  |                                       |   |  |
| <b>DEPT 733 SOLID WASTE MGMT</b>            |  |  |                                       |   |  |
| <b>253-733-51</b>                           |  |  |                                       |   |  |
| 6304 Memberships & Dues                     | 59,092                                     | -  | -                                     | -   | -                                      |
| * SUPPLIES & SERVICES                       | <u>59,092</u>                              | <u>-</u>                                   | <u>-</u>                              | <u>-</u>                                      | <u>-</u>                               |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <b>ACCOUNT DESCRIPTION</b>                    | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 411 WATER FUND</b>                    |  |  |                                       |   |  |
| <b>DEPT 731 WATER OPERATIONS</b>              |  |  |                                       |   |  |
| <b>411-731-71</b>                             |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                      | 1,794,643                                  | 2,029,808                                  | 2,302,263                             | 2,141,946                                     | 2,597,896                              |
| 5103 Salaries - PT - Non-CP - Misc            | 82,350                                     | 69,673                                     | 21,363                                | 41,515  | 72,985                                 |
| 5104 Salaries - CPPT Misc                     | -  | 18,585                                     | 42,988                                | 11,886  | -                                      |
| 5110 Overtime Regular                         | 257,203                                    | 227,601                                    | 204,118                               | 171,471                                       | 204,118                                |
| 5120 Holiday Allowance                        | 5,610                                      | 165  | 5,223                                 | 8   | -                                      |
| 5121 Sick Leave Payout                        | 2,788                                      | 29,666                                     | -                                     | -   | -                                      |
| 5122 Vacation Leave Payout                    | 8,389                                      | 56,864                                     | 53                                    | 2,668   | 7,421                                  |
| 5123 Admin/Comp Time Payout                   | 9,780                                      | 16,820                                     | -                                     | -   | -                                      |
| 5125 Comp Time Payout                         | 10,909                                     | 21,138                                     | 62                                    | 2,173   | 21,218                                 |
| 5127 Bonus (Sign-on and Referral)             | 350  | 10,000                                     | -                                     | -   | -                                      |
| 5131 Auto Allowance                           | 1,861                                      | 2,634                                      | 2,475                                 | 5,533   | 7,275                                  |
| 5132 Communications Allowance                 | 1,120                                      | 1,850                                      | 1,824                                 | 1,778   | 1,824                                  |
| 5133 Bilingual Pay                            | 7,719                                      | 7,610                                      | 7,050                                 | 7,459   | 8,775                                  |
| 5134 Stand-By Pay                             | 24,639                                     | 25,136                                     | 11,553                                | 24,577  | 24,044                                 |
| 5201 Retirement - FT Misc                     | (663,540)                                  | 1,132,977                                  | 248,020                               | 249,924                                       | 327,137                                |
| 5205 Retirement - FT Misc - UAL               | 231,499                                    | 336,280                                    | 370,171                               | 370,171                                       | 545,942                                |
| 5204 Retirement - CPPT Misc                   | -  | 2,318                                      | 4,617                                 | 1,514   | -                                      |
| 5212 Deferred Comp Match                      | 16,514                                     | 20,398                                     | 16,966                                | 20,312  | 20,578                                 |
| 5220 Medicare                                 | 32,851                                     | 35,481                                     | 34,725                                | 35,055  | 39,751                                 |
| 5221 Group Medical Insurance                  | 401,905                                    | 490,854                                    | 605,262                               | 526,584                                       | 672,973                                |
| 5230 Life Insurance                           | 2,856                                      | 3,439                                      | 3,503                                 | 2,971   | 3,922                                  |
| 5231 Dental Insurance                         | 14,871                                     | 16,815                                     | 17,037                                | 14,853  | 21,338                                 |
| 5232 Long Term Disability                     | 4,040                                      | 5,350                                      | 5,067                                 | 4,777   | 6,420                                  |
| 5235 OPEB Adjustment -Other Post Emp Benefit: | (26,594)                                   | 200,551                                    | -                                     | -   | -                                      |
| 5240 Workers Compensation                     | 47,618                                     | 47,898                                     | 97,324                                | 97,324  | 122,812                                |
| 5241 Unemployment Insurance                   | 1,702                                      | 2,044                                      | 3,299                                 | 3,299   | 4,162                                  |
| * EMPLOYEE SERVICES                           | <u>2,271,085</u>                           | <u>4,811,955</u>                           | <u>4,004,965</u>                      | <u>3,737,797</u>                              | <u>4,710,591</u>                       |
| 6101 Professional Services                    | 594,458                                    | 971,195                                    | 1,734,340                             | 708,545                                       | 1,541,540                              |
| 6102 Legal Services                           | -  | -  | -                                     | -   | 10,800                                 |
| 6201 Office Supplies                          | 3,819                                      | 3,773                                      | 5,000                                 | 2,976   | 5,000                                  |
| 6202 Special Dept. Supplies                   | 338,927                                    | 388,698                                    | 460,689                               | 369,143                                       | 366,000                                |
| 6203 Uniforms/Safety Equipment                | 7,717                                      | 10,424                                     | 7,500                                 | 15,035  | 7,500                                  |
| 6204 Small Tools & Equipment                  | 3,798                                      | -  | 2,500                                 | 1,144   | 2,500                                  |
| 6205 Equipment Parts & Supplies               | -  | -  | 20,000                                | 8,193   | -                                      |
| 6207 Computer Software                        | -  | -  | 7,200                                 | 6,251   | 10,200                                 |
| 6301 Printing                                 | 6,127                                      | 8,312                                      | 10,000                                | 15,256  | 27,000                                 |
| 6302 Advertising                              | -  | 1,190                                      | -                                     | 757   | -                                      |
| 6303 Postage                                  | 4,968                                      | 1,169                                      | 2,000                                 | 18,585  | 24,000                                 |
| 6304 Memberships & Dues                       | 34,354                                     | 27,662                                     | 34,250                                | 39,861  | 34,250                                 |
| 6305 Publications & Subscriptions             | 52,933                                     | 997  | 3,500                                 | 2,453   | 3,500                                  |
| 6306 Events & Meetings                        | 745  | 220  | 2,260                                 | 221   | 2,260                                  |
| 6309 Fees & Charges                           | 62,146                                     | 106,337                                    | 119,302                               | 111,077                                       | 119,302                                |
| 6310 Rents & Leases                           | 3,427                                      | 3,108                                      | 2,700                                 | 2,395   | 2,700                                  |
| 6311 Commission Expense                       | 500  | 250  | -                                     | 316   | -                                      |
| 6313 Water District Purchases and Fees        | 3,398,682                                  | 3,616,878                                  | 3,655,000                             | 4,337,101                                     | 4,143,000                              |
| 6340 Training                                 | 19,144                                     | 20,249                                     | 18,000                                | 21,001  | 18,000                                 |
| 6701 Equipment Maintenance                    | 60,948                                     | 92,370                                     | 109,353                               | 69,095  | 109,353                                |
| 6702 Facility Maintenance                     | 59,429                                     | 65,271                                     | 71,308                                | 70,551  | 71,308                                 |
| 6721 Telephone                                | 25,654                                     | 33,652                                     | 44,800                                | 28,675  | -                                      |
| 6723 Electric                                 | 1,005,655                                  | 963,651                                    | 922,000                               | 882,256                                       | 922,000                                |
| 6724 Gas                                      | 1,207                                      | 10,564                                     | 4,400                                 | 14,671  | 4,400                                  |
| 6730 Software Maintenance                     | 23,532                                     | 61,205                                     | 49,618                                | 48,743  | 49,618                                 |
| 6801 Administrative Allocation                | 2,126,166                                  | 2,126,944                                  | 2,126,948                             | 2,126,948                                     | 2,220,308                              |
| 6802 Info Systems Allocation                  | 244,505                                    | 331,552                                    | 260,511                               | 260,511                                       | 308,281                                |
| 6803 Insurance Allocation                     | 497,136                                    | 506,038                                    | 618,184                               | 618,184                                       | 815,455                                |
| 6804 Vehicle Maintenance Allocation           | 158,571                                    | 158,584                                    | 158,584                               | 158,584                                       | 158,584                                |
| * SUPPLIES & SERVICES                         | <u>8,734,550</u>                           | <u>9,510,293</u>                           | <u>10,449,947</u>                     | <u>9,938,528</u>                              | <u>10,976,859</u>                      |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 411 WATER FUND</b>                    |                                   |                                   |                              |                                      |                               |
| <b>DEPT 731 WATER OPERATIONS</b>              |                                   |                                   |                              |                                      |                               |
| <b>411-731-71</b>                             |                                   |                                   |                              |                                      |                               |
| 7902 Depreciation Expense                     | 2,426,960                         | 2,254,696                         | -                            | -                                    | -                             |
| 7999 Transfers Out                            | 16,239                            | 95,456                            | -                            | -                                    | 2,437,368                     |
| * OTHER                                       | 2,443,199                         | 2,350,152                         | -                            | -                                    | 2,437,368                     |
| 8003 D/S Administrative Fees                  | 2,700                             | 2,700                             | 3,000                        | 2,700                                | 3,000                         |
| 8004 Amortization/Accretion of Debt           | 65,684                            | 65,684                            | 65,684                       | 65,684                               | 65,684                        |
| 8005 Accrual Adjustment                       | (1,483,475)                       | (1,518,075)                       | -                            | (1,795,000)                          | -                             |
| 8105 Utility Bond Principal                   | 1,483,475                         | 1,518,075                         | 1,518,075                    | 1,795,000                            | 1,840,000                     |
| 8106 Utility Bond Interest                    | 675,122                           | 640,719                           | 651,218                      | 651,218                              | 665,624                       |
| 8301 Lease Principal                          | 1,303,403                         | 1,303,403                         | 1,303,403                    | 1,303,403                            | 1,303,403                     |
| * DEBT SERVICE                                | 2,046,910                         | 2,012,506                         | 3,541,380                    | 2,023,005                            | 3,877,711                     |
| 9003 Auto/Rolling Stock                       | 441,875                           | 115,447                           | 1,244,232                    | 1,176,319                            | 139,028                       |
| 9005 Machinery & Equipment                    | -                                 | -                                 | -                            | -                                    | 41,154                        |
| 9006 Computer Equipment & Software            | 2,960                             | -                                 | -                            | -                                    | -                             |
| 9522 Water Main Replacement Phase II          | 2,881,646                         | 729,555                           | 4,210,354                    | -                                    | 4,230,798                     |
| 9523 Water Main Replacement Phase III         | -                                 | 124,436                           | 250,000                      | 115,366                              | 4,060,198                     |
| 9524 Water Lateral Repairs                    | -                                 | -                                 | 300,000                      | -                                    | 300,000                       |
| 9545 Well No. 18 Rehabilitation Phase II      | -                                 | -                                 | 500,000                      | -                                    | 500,000                       |
| 9546 Well Meter Repl Upgrade to MWD           | 20,352                            | 20,932                            | 1,239,649                    | 15,108                               | 1,243,609                     |
| 9557 Water Sys Chlorination Facilities Upgrad | 5,046                             | -                                 | -                            | -                                    | -                             |
| 9567 Well 18 Energy Eff Rehab                 | 12                                | -                                 | -                            | -                                    | -                             |
| 9576 Coating Hawkins-Santa Fe&Elizabeth Tank: | 3,564,651                         | 240,449                           | 535,193                      | 55,960                               | 472,161                       |
| 9577 Urban Orchard Well No. 30                | 14,742                            | 983                               | 5,256,266                    | -                                    | 5,255,783                     |
| 9579 Well Abandonment at 3 Locations          | 38,461                            | 920                               | 206,728                      | -                                    | 206,808                       |
| 9580 SCADA System Upgrades                    | 42,298                            | 250,620                           | 782,302                      | 207,086                              | 424,596                       |
| 9581 AMI/AMR Meter Replacement Phase III      | 270,878                           | 1,109,013                         | 72,528                       | -                                    | 163,515                       |
| 9582 AMI/ AMR Meter Replacement Phase VI      | -                                 | -                                 | -                            | -                                    | 2,000,000                     |
| 9583 AMI/AMR Meter Replacement Phase V        | -                                 | -                                 | 100,000                      | 118,276                              | 1,994,373                     |
| 9584 Citywide Backflow Prevention System      | -                                 | -                                 | 100,000                      | -                                    | 100,000                       |
| 9592 Water Main Replacement Phase I           | 3,115,724                         | 32,324                            | 216,459                      | 8,901                                | 175,434                       |
| 9593 AMI/AMR Meter Replacement Phase IV       | -                                 | 318,804                           | 2,019,000                    | 1,492,000                            | 239,196                       |
| 9594 Park Reservoir PFOA Treatment Facility   | 9,779                             | 107,033                           | 7,409,974                    | 521,000                              | 8,971,940                     |
| 9595 As-needed Water Main Repairs             | -                                 | -                                 | 100,000                      | -                                    | 100,000                       |
| 9596 Citywide Valve Replacement               | 3,657                             | 7,500                             | 557,454                      | -                                    | 564,954                       |
| 9605 Lead and Copper Rule Revisions (LCRR)    | 162,232                           | 503,435                           | 17,334                       | -                                    | -                             |
| 9916 EV Charging Station at PW Yard           | 12,652                            | 43,715                            | 151,584                      | 143,633                              | -                             |
| 9917 Firestone Blvd Bridge Water Main L-      | -                                 | 6,976                             | 325,000                      | 75,000                               | 343,024                       |
| 9925 West Side Reservoir Rehabilitation Proj  | -                                 | -                                 | -                            | 60,000                               | 2,028,380                     |
| * CAPITAL OUTLAY                              | 10,586,964                        | 3,612,142                         | 25,594,057                   | 3,988,649                            | 33,554,951                    |
| <b>** PUBLIC WORKS - WATER FUND</b>           | <b>26,082,708</b>                 | <b>22,297,048</b>                 | <b>43,590,349</b>            | <b>19,687,979</b>                    | <b>55,557,480</b>             |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 412 SEWER MAINTENANCE FUND</b>        |  |  |                                       |   |  |
| <b>DEPT 732 SEWER MAINTENANCE</b>             |  |  |                                       |   |  |
| <b>412-732-52</b>                             |  |  |                                       |   |  |
| 5101 Salaries - FT Misc.                      | 208,475                                    | 192,928                                    | 284,641                               | 152,505                                       | 251,160                                |
| 5103 Salaries - PT - Non-CP - Misc            | 24,867                                     | 29,201                                     | 21,886                                | -   | -                                      |
| 5104 Salaries - CPPT Misc                     | -  | 3,987                                      | -                                     | 33,878  | 33,010                                 |
| 5110 Overtime Regular                         | 9,409                                      | 3,788                                      | 7,239                                 | 3,648   | 7,239                                  |
| 5120 Holiday Allowance                        | 468  | -  | 394                                   | 242   | -                                      |
| 5121 Sick Leave Payout                        | (1,295)                                    | 6,882                                      | -                                     | 10,575  | -                                      |
| 5122 Vacation Leave Payout                    | 3,097                                      | 17,520                                     | -                                     | 8,556   | 433                                    |
| 5123 Admin/Comp Time Payout                   | 3,455                                      | 6,970                                      | -                                     | -   | -                                      |
| 5125 Comp Time Payout                         | 224  | 219  | -                                     | -   | 199                                    |
| 5131 Auto Allowance                           | 420  | 854  | 810                                   | 790   | 810                                    |
| 5132 Communications Allowance                 | 10   | 185  | 204                                   | 199   | 204                                    |
| 5133 Bilingual Pay                            | 1,113                                      | 1,369                                      | 1,215                                 | 1,087   | 540                                    |
| 5134 Stand-By Pay                             | 940  | -  | -                                     | -   | -                                      |
| 5201 Retirement - FT Misc                     | (7,643)                                    | 265,880                                    | 30,701                                | 16,453  | 31,588                                 |
| 5204 Retirement - CPPT Misc                   | -  | 498  | -                                     | 4,316   | 2,429                                  |
| 5205 Retirement - FT Misc - UAL               | 36,644                                     | 47,766                                     | 50,415                                | 50,415  | 52,781                                 |
| 5212 Deferred Comp Match                      | 2,453                                      | 2,462                                      | 1,565                                 | 1,767   | 785                                    |
| 5220 Medicare                                 | 3,786                                      | 3,463                                      | 4,483                                 | 2,938   | 4,152                                  |
| 5221 Group Medical Insurance                  | 45,390                                     | 46,815                                     | 106,921                               | 41,118  | 94,819                                 |
| 5230 Life Insurance                           | 359  | 316  | 521                                   | 205   | 461                                    |
| 5231 Dental Insurance                         | 1,675                                      | 1,389                                      | 2,772                                 | 1,109   | 3,308                                  |
| 5232 Long Term Disability                     | 498  | 518  | 369                                   | 342   | 659                                    |
| 5235 OPEB Adjustment -Other Post Emp Benefit: | (3,775)                                    | 168,358                                    | -                                     | -   | -                                      |
| 5240 Workers Compensation                     | 6,595                                      | 7,890                                      | 13,255                                | 13,255  | 11,873                                 |
| 5241 Unemployment Insurance                   | 236  | 337  | 449                                   | 449   | 402                                    |
| * EMPLOYEE SERVICES                           | 337,400                                    | 809,595                                    | 527,839                               | 343,846                                       | 496,852                                |
| 6101 Professional Services                    | 401,272                                    | 236,833                                    | 444,575                               | 226,601                                       | 405,275                                |
| 6201 Office Supplies                          | 575  | 1,126                                      | 2,000                                 | 100   | 2,000                                  |
| 6202 Special Dept. Supplies                   | 19,941                                     | 23,455                                     | 172,617                               | 44,345  | 115,300                                |
| 6203 Uniforms/Safety Equipment                | 972  | 898  | 800                                   | 744   | 800                                    |
| 6204 Small Tools & Equipment                  | 3,703                                      | 3,856                                      | 4,000                                 | -   | 4,000                                  |
| 6207 Computer Software                        | -  | -  | -                                     | -   | 3,000                                  |
| 6301 Printing                                 | 225  | -  | 800                                   | -   | 800                                    |
| 6303 Postage                                  | -  | -  | 100                                   | -   | 100                                    |
| 6304 Memberships & Dues                       | 1,118                                      | 801  | 540                                   | 549   | 540                                    |
| 6305 Publications & Subscriptions             | 2,940                                      | -  | -                                     | -   | -                                      |
| 6309 Fees for Service                         | 25,449                                     | 12,411                                     | 24,300                                | 30,134  | 24,300                                 |
| 6340 Training                                 | 5,017                                      | 451  | 4,000                                 | 3,070   | 4,000                                  |
| 6701 Equipment Maintenance                    | 68,048                                     | 94,712                                     | 77,483                                | 95,690  | 109,181                                |
| 6702 Facility Maintenance                     | 32,037                                     | 35,671                                     | 37,100                                | 39,231  | 37,100                                 |
| 6703 Facility Special Repair & Maintenance    | -  | -  | 50,000                                | 22,651  | 50,000                                 |
| 6721 Telephone                                | 1,183                                      | 1,493                                      | 1,660                                 | 967   | -                                      |
| 6730 Software Maintenance                     | 6,099                                      | 3,190                                      | 9,050                                 | 3,853   | 9,050                                  |
| 6801 Administrative Allocation                | 156,023                                    | 104,952                                    | 104,952                               | 104,952                                       | 109,558                                |
| 6802 Info Systems Allocation                  | 32,855                                     | 44,553                                     | 35,006                                | 35,006  | 41,424                                 |
| 6803 Insurance Allocation                     | 68,845                                     | 83,353                                     | 84,193                                | 84,193  | 78,836                                 |
| 6804 Vehicle Maintenance Allocation           | 28,799                                     | 28,801                                     | 28,801                                | 28,801  | 28,801                                 |
| * SUPPLIES & SERVICES                         | 855,099                                    | 676,556                                    | 1,081,976                             | 720,887                                       | 1,024,065                              |
| 7902 Depreciation Expense                     | 528,639                                    | 528,584                                    | -                                     | -   | -                                      |
| 7999 Transfers Out                            | -  | -  | -                                     | -   | 4,000                                  |
| * OTHER                                       | 528,639                                    | 528,584                                    | -                                     | -   | 4,000                                  |
| 8004 Amortization/Accretion of Debt           | 10,252                                     | 10,252                                     | -                                     | -   | -                                      |
| 8005 Accrual Adjustment                       | (231,525)                                  | (236,925)                                  | -                                     | -   | -                                      |
| 8105 Utility Bond Principal                   | 231,525                                    | 236,925                                    | -                                     | -   | -                                      |
| 8106 Utility Bond Interest                    | 106,883                                    | 101,635                                    | -                                     | -   | -                                      |
| * DEBT SERVICE                                | 117,135                                    | 111,887                                    | -                                     | -   | -                                      |
| 9501 Sewer Improvements                       | 1,300                                      | 6,872                                      | -                                     | 93  | -                                      |
| 9502 Sewer Master Plan                        | -  | -  | -                                     | -   | 350,000                                |
| 9504 Sanitary Sewer Relining-Calif/Tweedy     | 6,642                                      | -  | 4,662                                 | -   | -                                      |
| 9505 Sewer System Relining Improvements       | 281,316                                    | 1,612,724                                  | 928,945                               | 1,430,000                                     | 586,222                                |
| * CAPITAL OUTLAY                              | 289,257                                    | 1,619,596                                  | 933,607                               | 1,430,093                                     | 936,222                                |
| <b>** SEWER MAINTENANCE FUND</b>              | <b>2,127,530</b>                           | <b>3,746,218</b>                           | <b>2,543,423</b>                      | <b>2,494,826</b>                              | <b>2,461,139</b>                       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>             | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 413 REFUSE COLLECTION FUND</b> |                                   |                                   |                              |                                      |                               |
| <b>DEPT 733 SOLID WASTE MGMT</b>       |                                   |                                   |                              |                                      |                               |
| <b>413-733-51</b>                      |                                   |                                   |                              |                                      |                               |
| 5121 Sick Leave Payout                 | (117)                             | (587)                             | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout             | (128)                             | (1,333)                           | -                            | -                                    | -                             |
| 5123 Admin/Comp Time Payout            | 76                                | (97)                              | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                    | (169)                             | (2,017)                           | -                            | -                                    | -                             |
| 6101 Professional Services             | 110,916                           | 102,758                           | 199,589                      | 196,304                              | 119,267                       |
| 6304 Memberships & Dues                | 245                               | 40,641                            | 34,250                       | 51,911                               | 41,346                        |
| 6309 Fees & Charges                    | 10                                | -                                 | 6,700                        | (2)                                  | 7,070                         |
| 6801 Administrative Allocation         | 161,974                           | 162,033                           | 162,034                      | 162,034                              | 169,146                       |
| * SUPPLIES & SERVICES                  | 273,145                           | 305,432                           | 402,573                      | 410,246                              | 336,829                       |
| 7999 Transfers Out                     | -                                 | 12,967                            | -                            | -                                    | -                             |
| * OTHER                                | -                                 | -                                 | -                            | -                                    | -                             |
| 9005 Machinery & Equipment             | -                                 | 6,638                             | -                            | 12,898                               | -                             |
| 9006 Computer Equipment & Software     | -                                 | -                                 | -                            | -                                    | 45,000                        |
| * CAPITAL OUTLAY                       | -                                 | 6,638                             | -                            | 12,898                               | 45,000                        |
| <b>** REFUSE COLLECTION FUND</b>       | <b>272,976</b>                    | <b>310,053</b>                    | <b>402,573</b>               | <b>423,144</b>                       | <b>381,829</b>                |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | 2023-24<br>ACTUAL<br>EXPENDITURES | 2024-25<br>ACTUAL<br>EXPENDITURES | 2025-26<br>ADOPTED<br>BUDGET | 2025-26<br>PROJECTED<br>EXPENDITURES | 2026-27<br>PROPOSED<br>BUDGET |
|---|-----------------------------------|-----------------------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>FUND 521 FLEET MANAGEMENT FUND</b>         |                                   |                                   |                              |                                      |                               |
| <b>DEPT 750 FLEET MANAGEMENT</b>              |                                   |                                   |                              |                                      |                               |
| <b>521-750-12</b>                             |                                   |                                   |                              |                                      |                               |
| 5101 Salaries - FT Misc.                      | 438,462                           | 513,590                           | 528,332                      | 488,324                              | 547,941                       |
| 5110 Overtime Regular                         | 19,264                            | 11,843                            | 20,575                       | 5,080                                | 20,575                        |
| 5120 Holiday Allowance                        | 960                               | -                                 | 769                          | -                                    | -                             |
| 5121 Sick Leave Payout                        | 20                                | 15,581                            | -                            | -                                    | -                             |
| 5122 Vacation Leave Payout                    | 4,367                             | (6,938)                           | -                            | -                                    | -                             |
| 5123 Admin/Comp Time Payout                   | 1,076                             | 10                                | -                            | -                                    | -                             |
| 5125 Comp Time Payout                         | 1,393                             | 237                               | -                            | -                                    | 237                           |
| 5130 Uniform/Tool Allowance                   | 2,800                             | 3,600                             | -                            | 4,160                                | -                             |
| 5131 Auto Allowance                           | 794                               | 1,300                             | 1,200                        | 1,170                                | 1,200                         |
| 5132 Communications Allowance                 | 50                                | 325                               | 300                          | 293                                  | 300                           |
| 5133 Bilingual Pay                            | 825                               | 1,155                             | 1,080                        | 1,053                                | 1,080                         |
| 5134 Stand-By Pay                             | 10,665                            | 10,222                            | 4,620                        | 10,585                               | 7,845                         |
| 5201 Retirement - FT Misc                     | (77,778)                          | 179,090                           | 56,859                       | 56,908                               | 68,902                        |
| 5205 Retirement - FT Misc - UAL               | 59,908                            | 77,292                            | 85,921                       | 85,921                               | 115,149                       |
| 5212 Deferred Comp Match                      | 4,950                             | 5,099                             | 4,200                        | 4,981                                | 5,100                         |
| 5220 Medicare                                 | 7,374                             | 7,753                             | 7,776                        | 7,310                                | 8,100                         |
| 5221 Group Medical Insurance                  | 105,583                           | 128,642                           | 138,111                      | 135,805                              | 138,812                       |
| 5230 Life Insurance                           | 788                               | 895                               | 818                          | 736                                  | 818                           |
| 5231 Dental Insurance                         | 3,758                             | 5,557                             | 4,585                        | 4,125                                | 4,460                         |
| 5232 Long Term Disability                     | 956                               | 1,189                             | 1,124                        | 1,050                                | 1,186                         |
| 5235 OPEB Adjustment -Other Post Emp Benefit: | (6,476)                           | 5,476                             | -                            | -                                    | -                             |
| 5240 Workers Compensation                     | 12,353                            | 11,002                            | -                            | -                                    | -                             |
| 5241 Unemployment Insurance                   | 441                               | 469                               | -                            | -                                    | -                             |
| * EMPLOYEE SERVICES                           | <u>592,531</u>                    | <u>973,389</u>                    | <u>856,270</u>               | <u>807,500</u>                       | <u>921,705</u>                |
| 6101 Professional Services                    | 195,107                           | 157,266                           | 161,315                      | 176,729                              | 170,532                       |
| 6201 Office Supplies                          | 1,711                             | 1,318                             | 1,500                        | 1,237                                | 1,500                         |
| 6202 Special Dept. Supplies                   | 18,998                            | 10,445                            | 12,500                       | 3,140                                | 12,500                        |
| 6203 Uniforms/Safety Equipment                | 7,628                             | 2,736                             | 7,500                        | 2,875                                | 7,500                         |
| 6204 Small Tools & Equipment                  | 4,438                             | 4,201                             | 4,000                        | 3,235                                | 4,000                         |
| 6205 Equipment Parts & Supplies               | 193,534                           | 236,226                           | 170,000                      | 148,074                              | 170,000                       |
| 6206 Fuel                                     | 655,321                           | 632,856                           | 620,000                      | 508,876                              | 620,000                       |
| 6304 Memberships & Dues                       | -                                 | 824                               | 824                          | 347                                  | 824                           |
| 6309 Fees & Charges                           | 110                               | 15,257                            | -                            | 432                                  | 475                           |
| 6340 Training                                 | 8,503                             | 3,368                             | 17,600                       | 16,108                               | 17,900                        |
| 6701 Equipment Maintenance                    | 11,171                            | 13,339                            | 12,000                       | 10,029                               | 12,000                        |
| 6721 Telephone                                | 3,202                             | 3,510                             | 3,200                        | 1,891                                | -                             |
| 6730 Software Maintenance                     | -                                 | -                                 | 22,000                       | 22,039                               | 31,808                        |
| 6801 Administrative Allocation                | 158,636                           | 71,576                            | 71,576                       | 71,576                               | 74,718                        |
| 6802 Info Systems Allocation                  | 31,156                            | 22,436                            | 33,195                       | 33,195                               | 39,282                        |
| 6803 Insurance Allocation                     | 128,966                           | 55,520                            | -                            | -                                    | -                             |
| * SUPPLIES & SERVICES                         | <u>1,418,479</u>                  | <u>1,230,878</u>                  | <u>1,137,210</u>             | <u>999,782</u>                       | <u>1,163,039</u>              |
| 7902 Depreciation Expense                     | 25,721                            | 25,721                            | 5,000                        | 5,000                                | -                             |
| 7999 Transfers Out                            | -                                 | -                                 | -                            | -                                    | 50,075                        |
| * OTHER                                       | <u>25,721</u>                     | <u>25,721</u>                     | <u>5,000</u>                 | <u>5,000</u>                         | <u>50,075</u>                 |
| 9003 Auto/Rolling Stock                       | 449,273                           | -                                 | 312,165                      | 295,035                              | 77,272                        |
| 9005 Machinery & Equipment                    | 75,239                            | 123,003                           | -                            | -                                    | -                             |
| 9006 Computer Equipment & Software            | 45,924                            | -                                 | -                            | -                                    | -                             |
| * CAPITAL OUTLAY                              | <u>570,437</u>                    | <u>123,003</u>                    | <u>312,165</u>               | <u>295,035</u>                       | <u>77,272</u>                 |
| <b>** FLEET MANAGEMENT FUND</b>               | <b><u>2,607,167</u></b>           | <b><u>2,352,991</u></b>           | <b><u>2,310,645</u></b>      | <b><u>2,107,318</u></b>              | <b><u>2,212,091</u></b>       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                  | <u>2023-24<br/>ACTUAL<br/>EXPENDITURES</u> | <u>2024-25<br/>ACTUAL<br/>EXPENDITURES</u> | <u>2025-26<br/>ADOPTED<br/>BUDGET</u> | <u>2025-26<br/>PROJECTED<br/>EXPENDITURES</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 524 BLDG &amp; INFRA MAINT FUND</b> |  |  |                                       |   |  |
| <b>DEPT - PUBLIC WORKS</b>                  |  |  |                                       |   |  |
| <b>524-XX-XX</b>                            |  |  |                                       |   |  |
| <b>524-401-61</b>                           |  |  |                                       |   |  |
| 7902 Depreciation Expense                   | 108,892                                    | 108,893                                    | -                                     | -   | -                                      |
| 9200 Park Improvements                      | 148  | -  | -                                     | -   | -                                      |
| * SUPPLIES & SERVICES                       | 109,040                                    | 108,893                                    | -                                     | -   | -                                      |
| <b>524-415-61</b>                           |  |  |                                       |   |  |
| 9104 S. G Pool Improvements                 | 8,760                                      | -  | 63,240                                | 10,249  | 48,240                                 |
| * CAPITAL OUTLAY                            | 8,760                                      | -  | 63,240                                | 10,249  | 48,240                                 |
| <b>524-460-61</b>                           |  |  |                                       |   |  |
| 9100 Facility Improvements                  | 111,568                                    | -  | 22,633                                | -   | -                                      |
| 9200 Park Improvements                      | -  | -  | -                                     | -   | 22,633                                 |
| * CAPITAL OUTLAY                            | 111,568                                    | -  | 22,633                                | -   | 22,633                                 |
| <b>524-461-61</b>                           |  |  |                                       |   |  |
| 9200 Park Improvements                      | 4,292                                      | -  | -                                     | -   | -                                      |
| * CAPITAL OUTLAY                            | 4,292                                      | -  | -                                     | -   | -                                      |
| <b>524-501-21</b>                           |  |  |                                       |   |  |
| 9100 Facility Improvements                  | 407,337                                    | 394,812                                    | 1,595,885                             | 150,000                                       | 1,251,073                              |
| * CAPITAL OUTLAY                            | 407,337                                    | 394,812                                    | 1,595,885                             | 150,000                                       | 1,251,073                              |
| <b>524-710-12</b>                           |  |  |                                       |   |  |
| 7999 Transfers Out                          | 43,593                                     | 11,780                                     | -                                     | -   | 305,304                                |
| * OTHER                                     | 43,593                                     | 11,780                                     | -                                     | -   | 305,304                                |
| <b>524-790-13</b>                           |  |  |                                       |   |  |
| 6309 Fees & Charges                         | -  | -  | -                                     | -   | 1,215                                  |
| * SUPPLIES & SERVICES                       | -  | -  | -                                     | -   | 1,215                                  |
| <b>524-790-12</b>                           |  |  |                                       |   |  |
| 9923 City Hall Reroofing Project            | -  | 28,315                                     | 970,200                               | 40,000  | 931,686                                |
| * CAPITAL OUTLAY                            | -  | 28,315                                     | 970,200                               | 40,000  | 931,686                                |
| <b>** BLDG &amp; INFRA MAINT FUND</b>       | <b>684,591</b>                             | <b>543,800</b>                             | <b>2,651,958</b>                      | <b>200,249</b>                                | <b>2,560,151</b>                       |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
CIP EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 311 CAPITAL IMPROVEMENTS</b>          |  |  |                                       |   |  |
| <b>DEPT 790 PUBLIC WORKS</b>                  |  |  |                                       |   |  |
| <b>311-790-31 Street Improvements</b>         |  |  |                                       |   |  |
| 9219 Atlantic Avenue Parking Modifications    | -  | -  | 30,000                                | -   | -                                      |
| 9408 I-710 Interchange Phase IV               | 831,042                                    | 101,767                                    | 16,481,686                            | 37,686  | 16,402,234                             |
| 9433 Garfield/Imperial Street Improvements    | 30,570                                     | 11,910                                     | 1,509,408                             | -   | 1,695,148                              |
| 9447 Firestone Blvd Median Island Alameda/LA  | 3,291,121                                  | 142,171                                    | 243,741                               | 20,000  | 238,190                                |
| 9457 Firestone/Otis Widening & Imp Hwy Median | 15,526                                     | 27,726                                     | 87,356                                | 11,912  | 70,362                                 |
| 9458 Firestone/Atlantic-Railroad Upgrades     | -  | 592  | 250,023                               | -   | 250,431                                |
| 9462 Adella Street Improvements               | 4,588                                      | -  | -                                     | -   | -                                      |
| 9473 Thermoplastic Striping Streets Citywide  | 154,582                                    | 55,748                                     | -                                     | 218,132                                       | 45,083                                 |
| 9474 Replacement of Damaged TS Poles          | 400,101                                    | 2,339                                      | 117,818                               | 5,000   | -                                      |
| 9476 San Gabriel Avenue Safety Study          | -  | -  | 30,000                                | -   | 30,000                                 |
| 9492 State Street Complete Streets            | -  | -  | 1,247,204                             | 12,000  | 1,885,204                              |
| 9493 Compr Safety Action & Local Rdwy Saf Pln | -  | 159,795                                    | 49,088                                | 2,250   | -                                      |
| 9494 San Luis Ave Parking Lot Improvements    | -  | 98,253                                     | -                                     | 54,943  | 22,804                                 |
| 9495 Hollydale Access Improvements            | -  | -  | 95,120                                | 8,000   | 165,266                                |
| 9496 Southern Ave Multimodal Bridge Project   | -  | -  | -                                     | -   | 50,000                                 |
| 9497 Wright Road Complete Streets             | -  | -  | -                                     | -   | 400,000                                |
| 9540 Storm Water Infiltration Wells Imp.      | 293,576                                    | -  | 94,983                                | -   | -                                      |
| 9547 WSAB LRT Stations FL Mile Bikeway        | -  | 1,100                                      | 3,833,111                             | 38,077  | 4,869,004                              |
| 9564 Garfield Ave Median Improvements         | 3,988,180                                  | 1,166,790                                  | 300,000                               | 75,000  | 297,902                                |
| 9565 Long Beach Pedestrian Improvements       | 5,986,583                                  | 2,040,198                                  | 475,369                               | 325,452                                       | 598,456                                |
| 9572 Chakemo Improvements - Atlantic-Legacy   | 2,022                                      | 89,235                                     | 463,224                               | -   | -                                      |
| 9582 Citywide Residential Resurfacing, Ph-I   | 2,153,634                                  | 130,738                                    | 138,798                               | -   | 100,255                                |
| 9583 Citywide Residential Resurfacing, Ph-II  | 654,257                                    | 39,593                                     | 41,348                                | -   | 23,289                                 |
| 9584 Alameda Street Complete Streets          | 316,598                                    | 6,722                                      | 106,234                               | 15,633  | 89,879                                 |
| 9585 Tweedy Mile Complete Streets             | 147,480                                    | 8,881,301                                  | 4,010,082                             | 500,000                                       | 235,780                                |
| 9586 Citywide Residential Resurfacing Ph-III  | 739,592                                    | 20,942                                     | -                                     | -   | -                                      |
| 9587 LA County Bridge Maintenance             | 36,484                                     | 17,357                                     | 202,358                               | 450,865                                       | 50,000                                 |
| 9588 WSAB Light Rail                          | -  | -  | 244,855                               | 1,441   | 443,414                                |
| 9598 Citywide Residential Resurfacing Ph-IV   | 57,073                                     | 916,335                                    | 2,368,825                             | 3,856,825                                     | 1,030,593                              |
| 9599 Tweedy Mile Complete Streets - Phase II  | 5,328                                      | 284,618                                    | 5,204,353                             | 60,000  | 7,178,054                              |
| 9606 Uncontrolled Marked School/Ped Crosswalk | -  | -  | 10,000                                | -   | 10,000                                 |
| 9608 Southeast L.A. Transit Imp Prj- 745-ST   | -  | -  | -                                     | -   | 992,000                                |
| * CAPITAL OUTLAY                              | 19,108,335                                 | 14,195,230                                 | 37,634,984                            | 5,693,216                                     | 37,173,348                             |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
CIP EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 311 CAPITAL IMPROVEMENTS</b>          |  |  |                                       |   |  |
| <b>DEPT 790 PUBLIC WORKS</b>                  |  |  |                                       |   |  |
| <b>311-790-39 Other Transportation</b>        |  |  |                                       |   |  |
| 9114 PD Fueling Station & Air Compressor Repl | 455  | -  | 24,011                                | -   | 24,011                                 |
| 9456 Systematic Safety Analysis Report (HSIP) | -  | -  | 15,545                                | -   | 15,545                                 |
| 9463 Citywide LED Street Light Conversion     | 1,625                                      | -  | 140,375                               | -   | 140,375                                |
| 9470 Citywide Sidewalk Improvements Ph IV     | -  | -  | -                                     | -   | 408,180                                |
| 9471 Tweedy Blvd TS Synchronization           | 1,868,159                                  | 185,991                                    | -                                     | -   | -                                      |
| 9477 The Circle Park Driveway                 | 316  | -  | 15,718                                | -   | 15,718                                 |
| 9480 Citywide Sidewalk Improvements Ph-VIII   | 1,121,475                                  | 55,909                                     | 178,090                               | -   | 397,952                                |
| 9481 Citywide Sidewalk Improvements, Phase IX | -  | -  | 5,187                                 | -   | 5,187                                  |
| 9482 Street Lights Improvements Pilot Program | 67,806                                     | -  | -                                     | -   | -                                      |
| 9483 Citywide Parking Study Implementation    | -  | -  | 100,000                               | -   | 100,000                                |
| 9486 Citywide Annual Sidewalk Grinding        | -  | 3,050                                      | 200,000                               | 6,000   | 640,950                                |
| 9487 Transportation Demand Management Study   | -  | -  | 200,000                               | -   | 200,000                                |
| 9488 Traffic Management Center                | -  | -  | 100,000                               | 100,000                                       | -                                      |
| 9489 Citywide Residential Resurfacing Phase V | -  | -  | 344,000                               | 52,034  | 1,947,966                              |
| 9490 Citywide Residential Resurfacing Phase X | -  | 8,496                                      | 500,000                               | 491,504                                       | -                                      |
| 9491 Streetlight Wire Theft Prevention        | -  | 2,049                                      | 103,943                               | -   | 101,895                                |
| 9498 Sidewalk Improvements Phase XI           | -  | -  | -                                     | -   | 400,000                                |
| 9589 Tweedy Mile Uncontrolled Crosswalks      | 1,924                                      | -  | 740                                   | 2,158   | 344,918                                |
| 9590 Improvements at 7 Intersections          | 143,675                                    | 51,079                                     | 1,414,766                             | 34,360  | 1,526,974                              |
| 9591 Uncontrolled Crosswalks                  | -  | -  | 244,000                               | -   | 250,000                                |
| 9924 Electric Vehicle Chrg St. Level 2 @ CH   | -  | 35,496                                     | -                                     | -   | -                                      |
| * CAPITAL OUTLAY                              | 3,205,435                                  | 342,070                                    | 3,586,374                             | 686,056                                       | 6,519,671                              |

**CITY OF SOUTH GATE  
FY 2026-27 PROPOSED BUDGET  
CIP EXPENDITURE DETAIL**

| <u>ACCOUNT DESCRIPTION</u>                    | <b>2023-24<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2024-25<br/>ACTUAL<br/>EXPENDITURES</b> | <b>2025-26<br/>ADOPTED<br/>BUDGET</b> | <b>2025-26<br/>PROJECTED<br/>EXPENDITURES</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> |
|---|--|--|---------------------------------------|---|--|
| <b>FUND 311 CAPITAL IMPROVEMENTS</b>          |  |  |                                       |   |  |
| <b>DEPT 790 PUBLIC WORKS</b>                  |  |  |                                       |   |  |
| <b>311-790-49 Other Community Development</b> |  |  |                                       |   |  |
| 9118 Facilities Security System Improvements  | -  | 37,033                                     | 263,980                               | 10,000  | 216,947                                |
| 9904 City Hall Complex & Fac Improvements     | 5,283                                      | -  | -                                     | -   | -                                      |
| 9905 Courthouse Adaptive Reuse Project        | 50,676                                     | -  | -                                     | -   | -                                      |
| 9906 City Hall Interior Remodeling Project    | 1,554                                      | -  | -                                     | -   | -                                      |
| 9907 SG Emergency Operation Cntr Remodeling   | -  | -  | -                                     | 6,000   | 402,667                                |
| 9910 Detective Bureau Remodel                 | 127,321                                    | 19,583                                     | -                                     | -   | -                                      |
| 9911 Warehouse Office Construction at PW Yard | 32,103                                     | -  | -                                     | -   | -                                      |
| 9912 ADA Transition Plan Implementation Ph-I  | 7,631                                      | 17,892                                     | 52,520                                | 196   | 51,899                                 |
| 9914 Electric Vehicle Charging Stations       | 104,244                                    | 8,125                                      | 48,166                                | -   | -                                      |
| 9915 HVAC System SGP Sport Center Complex     | 124,937                                    | 273,862                                    | 935,706                               | 935   | 1,010,908                              |
| 9916 Rio Hondo Channel Homeless Encam Mitig   | -  | 2,700                                      | 95,400                                | 477   | 96,823                                 |
| 9918 City Hall HVAC Replacement               | 11,664                                     | 1,225                                      | 1,264,000                             | -   | 1,266,775                              |
| 9920 Building Seismic Retrofit Assessment     | -  | -  | 75,000                                | -   | 75,000                                 |
| 9921 Emerg. Backup Generator Replacement      | 79,234                                     | -  | -                                     | -   | -                                      |
| * CAPITAL OUTLAY                              | <u>544,647</u>                             | <u>360,420</u>                             | <u>2,734,771</u>                      | <u>17,608</u>                                 | <u>3,121,019</u>                       |
| <b>311-790-61 Park Improvements</b>           |  |  |                                       |   |  |
| 9211 SGP Fence Replacement                    | 1,546,451                                  | 475,830                                    | 451,629                               | -   | 475,799                                |
| 9212 South Gate & Cesar Chavez Park-Restrooms | -  | -  | 8,893                                 | -   | 8,893                                  |
| 9214 Urban Orchard                            | 4,145,398                                  | 7,323,407                                  | 1,381,549                             | 1,304,878                                     | 1,098,772                              |
| 9216 Girls Club House Renovation              | -  | -  | 64,254                                | -   | -                                      |
| 9217 Circle Park Renovation Project           | 114,895                                    | 4,752,475                                  | 6,500,633                             | 1,825,720                                     | 319,496                                |
| 9220 Hollydale Community Park Renovation      | 987,740                                    | 2,329,589                                  | 5,000                                 | 150,000                                       | -                                      |
| 9484 SG Park Auditorium Roof Restoration/Repl | 15,804                                     | 73,585                                     | 1,341,746                             | 950,000                                       | 375,745                                |
| 9485 SG Park Boy Scout Huts Roof Restoration  | 60,101                                     | 2,363                                      | 454,981                               | 296   | 337,322                                |
| 9913 Locker Room Renovation Project           | 780  | 3,950                                      | 118,540                               | -   | 118,740                                |
| * CAPITAL OUTLAY                              | <u>6,871,169</u>                           | <u>14,961,199</u>                          | <u>10,327,224</u>                     | <u>4,230,894</u>                              | <u>2,734,767</u>                       |
| <b>311-790-69 Other Culture &amp; Leisure</b> |  |  |                                       |   |  |
| 9424 Seaborg Building Relocation              | 22,950                                     | 5,957                                      | 118,470                               | 15,000  | 101,513                                |
| * CAPITAL OUTLAY                              | <u>22,950</u>                              | <u>5,957</u>                               | <u>118,470</u>                        | <u>15,000</u>                                 | <u>101,513</u>                         |
| <b>311-790-71 Other Water</b>                 |  |  |                                       |   |  |
| 9607 Demolition of Salt Lake Water Tank       | -  | 67,730                                     | 350,000                               | 153,044                                       | 1,629,227                              |
| * CAPITAL OUTLAY                              | <u>-</u>                                   | <u>67,730</u>                              | <u>350,000</u>                        | <u>153,044</u>                                | <u>1,629,227</u>                       |
| <b>TOTAL CAPITAL IMPROVEMENTS FUND</b>        | <b><u>29,752,536</u></b>                   | <b><u>29,932,606</u></b>                   | <b><u>54,751,824</u></b>              | <b><u>10,795,819</u></b>                      | <b><u>51,279,545</u></b>               |

This page intentionally left blank

## CAPITAL IMPROVEMENT PROJECTS FISCAL YEAR 2026-27 BUDGET DETAIL

The City owns infrastructure systems which generally include the street network and traffic controls, roadway bridges, water, sanitary sewer and storm drain systems, streetlights and municipal facilities, and municipal parks. These infrastructure systems require capital improvements for a variety of reasons such as to address issues of deferred maintenance, to enhance performance, for congestion relief, to improve water quality, to enhance service and reliability, etc. The City provides for capital improvements by funding a Capital Improvement Program (CIP). The CIP includes the City’s current funded projects, budgets, and funding sources. In Fiscal Year 2021/22, the City implemented a 5-Year Capital Improvement Program (5-Year CIP) as a part of the budget process. The 5-Year CIP is a plan for prioritizing and funding capital improvement projects, over the next five years. It identifies the recommended capital projects, and the proposed budgets and funding sources.

The Fiscal Year 2026/27 CIP programs funding for Carryover CIP Projects and new projects. Carryover CIP Projects are projects previously funded which are at various stages of implementation which require additional funding to implement the project is FY 2025/26. New projects are proposed for reasons such as implementing the 5-Year CIP, to add projects that received grant funds and to programs funds for needed improvements on City infrastructure.

### Fiscal Year 2025-26 Major Capital Improvement Program Highlighted Accomplishments:

|  | Design |          | Construction |          |
|--|--------|----------|--------------|----------|
|  | Start  | Complete | Start        | Complete |
| <b>Street Improvements</b>                                       |        |          |              |          |
| I-710/Firestone Blvd. Southbound On-ramp Modification            |        | X        |              |          |
| Tweedy Blvd Complete Streets Phase II                            |        | X        |              |          |
| Citywide Residential Resurfacing Phase IV                        |        |          |              | X        |
| Citywide Residential Resurfacing Phase V                         | X      | X        |              |          |
| LA County - Bridge Maintenance                                   |        | X        | X            |          |
| Southeast Gateway Line First-Last Mile Bikeway Safety and Access | X      |          |              |          |
| Mid-Block Crossing at Stonybrook Avenue                          |        | X        |              |          |
| U-turn pocket along Imperial Hwy between LA River and Garfield   |        |          | X            | X        |
| Residential Resurfacing Phase V-A                                |        | X        | X            | X        |
|  |        |          |              |          |
| <b>Traffic Signal Improvements</b>                               |        |          |              |          |
| Uncontrolled Crosswalks Upgrades along Tweedy Boulevard          |        |          | X            |          |
| Uncontrolled Marked School Crosswalk Safety Enhancement (Downey) |        | X        |              |          |
| Improvements at Intersections on California Ave & Southern Ave   |        | X        |              |          |
| Thermoplastic Striping of Streets Citywide                       |        |          | X            | X        |
| Traffic Signal at Garfield/Glady                                 |        | X        |              |          |
|  |        |          |              |          |
| <b>Water System Improvements</b>                                 |        |          |              |          |
| AMR Water Meter Replacement, Phase IV                            |        |          |              | X        |
| PFAS Removal Treatment Facility                                  |        | X        |              |          |
| Demolition of Salt Lake Water Tank                               |        | X        |              |          |

## CAPITAL IMPROVEMENT PROJECTS FISCAL YEAR 2026-27 BUDGET DETAIL

|  | Design |          | Construction |          |
|--|--------|----------|--------------|----------|
|  | Start  | Complete | Start        | Complete |
| <b>Water System Improvements</b>                 |        |          |              |          |
| Water Main Replacement Phase III                 |        | X        |              |          |
| Valve Replacement & Valve Turning Exercises      | X      |          |              |          |
| MWD Intertie                                     |        | X        |              |          |
| Demo of Salt Lake Water Tank                     |        | X        |              |          |
| AMR Replacement Phase V                          | X      | X        | X            |          |
| Firestone Bridge Water Main Line Rehabilitation  | X      |          |              |          |
| Walnut Mutual Interconnection Upgrade            |        |          |              |          |
| Bypass Line to Park Reservoir                    | X      | X        | X            |          |
|  |        |          |              |          |
| <b>Facilities Improvements</b>                   |        |          |              |          |
| SGPD Air Conditioner Replacement                 |        |          | X            | X        |
| City Hall Re-roof                                |        |          | X            | X        |
| South Gate Park Auditorium Re-roofing            |        | X        | X            | X        |
| Rio Hondo Channel Homeless Encampment Mitigation | X      |          |              |          |
| Glenn T. Seaborg House Relocation                |        |          | X            | X        |
| SGPD Emergency Operations Center                 | X      | X        |              |          |
|  |        |          |              |          |
|  |        |          |              |          |
|  |        |          |              |          |
| <b>Municipal Parks</b>                           |        |          |              |          |
| SG Park Auditorium Roof Replacement              |        |          | X            | X        |
| SG Park Sports Center Complex HVAC               |        |          | X            | X        |
| South Gate Park Locker Room Improvements         |        |          |              |          |
| SG Sports Center Scoreboard                      |        | X        | X            | X        |
| Tot Lot Resurfacing                              |        |          | X            | X        |
|  |        |          |              |          |
| <b>Sanitary Sewer</b>                            |        |          |              |          |
| Sanitary Sewer System Relining Improvements      |        |          | X            | X        |

| <b>Performance Measures</b> | <b><u>2022-23</u></b> | <b><u>2023-24</u></b> | <b><u>2024-25</u></b> | <b><u>2025-26</u></b> |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| No. of Active Projects      | 61                    | 73                    | 71                    | 60                    |
| Start Design                | 22                    | 18                    | 14                    | 8                     |
| Complete Design             | 21                    | 15                    | 17                    | 19                    |
| Start Construction          | 10                    | 25                    | 14                    | 16                    |
| Complete Construction       | 11                    | 6                     | 24                    | 14                    |

## CAPITAL IMPROVEMENT PROJECTS FISCAL YEAR 2026-27 BUDGET DETAIL

### Fiscal Year 2026-27 Major Capital Improvement Program Goals:

The Engineering Division is planning to advance the implementation of CIP projects, by starting and/or completing their design and/or construction. The table below highlights the progress planned across 32 projects. Planned progress is denoted with an “X.”

|  | Design                        |          | Construction |          |
|--|-------------------------------|----------|--------------|----------|
|  | Start                         | Complete | Start        | Complete |
| <b>Street Improvements</b>                                     |                               |          |              |          |
| Southern Ave Multimodal Bridge                                 | <b>Prepare Design Concept</b> |          |              |          |
| I-710/Firestone Blvd. Southbound On-ramp Modification          |                               |          | X            |          |
| Tweedy Blvd Complete Streets Phase II                          |                               | X        | X            |          |
| State Street Complete Streets                                  | X                             |          |              |          |
| Long Beach Blvd Complete Streets                               | X                             |          |              |          |
| Citywide Residential Resurfacing Phase IV                      |                               |          |              | X        |
| Citywide Residential Resurfacing Phase V                       |                               |          | X            | X        |
| Citywide Sidewalk Replacement Phase XI                         | X                             | X        | X            |          |
| LA County - Bridge Maintenance                                 |                               |          |              | X        |
| Southeast Gateway Line First-Last Mile Bikeway Safety & Access | X                             |          |              |          |
| Mid-Block Crossing at Garfield/Stonybrook Avenue               |                               |          | X            | X        |
| Wright Road Complete Streets                                   | X                             |          |              |          |
|  |                               |          |              |          |
| <b>Traffic Signal Improvements</b>                             |                               |          |              |          |
| Traffic Signal Improvements                                    |                               |          |              |          |
| Uncontrolled Crosswalks Upgrades along Tweedy Boulevard        |                               |          | X            | X        |
| Improvements at Intersections on California Ave & Southern Ave |                               |          | X            |          |
| Traffic Signal at Garfield/Glady                               | <b>On Hold</b>                |          |              |          |
|  |                               |          |              |          |
| <b>Water System Improvements</b>                               |                               |          |              |          |
| PFAS Removal Treatment Facility                                |                               | X        | X            |          |
| Demolition of Salt Lake Water Tank                             |                               | X        | X            |          |
| Water Main Replacement Phase III                               |                               |          | X            | X        |
| MWD Intertie   |                               |          | X            | X        |
| AMR Replacement Phase V  |                               |          |              | X        |
| AMR Replacement Phase VI                                       | X                             | X        |              |          |
| Firestone Bridge Water Main Line Rehabilitation                |                               |          | X            |          |
| Walnut Mutual Interconnection Upgrade                          | X                             | X        | X            |          |
| Bypass Line to Park Reservoir                                  |                               |          |              | X        |
| Westside Reservoir Rehabilitation                              |                               |          | X            | X        |
|  |                               |          |              |          |
| <b>Facilities Improvements</b>                                 |                               |          |              |          |
| City Hall Re-roof  |                               |          | X            | X        |
| Glenn T. Seaborg House Relocation                              |                               |          | X            | X        |
| SGPD Emergency Operations Center                               |                               | X        | X            |          |
|  |                               |          |              |          |

**CAPITAL IMPROVEMENT PROJECTS  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|  |                       |  |          |          |
|--|-----------------------|--|----------|----------|
| <b>Municipal Parks</b>                   |                       |  |          |          |
| SG Park Boy Scout Huts Replacement       | <b>TBD</b>            |  |          |          |
| South Gate Park Locker Room Improvements |                       |  | <b>X</b> | <b>X</b> |
|  |                       |  |          |          |
| <b>Sanitary Sewer</b>                    |                       |  |          |          |
| Sanitary Sewer System Modeling           | <b>Prepare Report</b> |  |          |          |

**PROPOSED APPROPRIATIONS TO THE CIP BY FUNDING SOURCE**

| Project Title                              | Proposed<br>Appropriation | Account No.     |
|--|---------------------------|-----------------|
| <b>SENATE BILL 1 (SBI)</b>                 |                           |                 |
| Sidewalk Improvements Phase XI (new phase) | 400,000                   | 311-790-39-9498 |
| Citywide Annual Sidewalk Grinding          | 350,000                   | 311-790-39-9486 |
| Citywide Residential Resurfacing Phase V   | 1,450,000                 | 311-790-39-9489 |
| Citywide Residential Resurfacing Phase VI  | 408,180                   | TBD             |
| <b>TOTAL</b>                               | <b>\$2,608,180</b>        |                 |
| <b>PROPOSITION A</b>                       |                           |                 |
|  |                           |                 |
| WSAB LRT Stations FL Mile Bikeway Safety   | \$650,000                 | 311-790-31-9547 |
| Tweedy Mile Complete Streets - Phase II    | \$1,500,000               | 311-790-31-9599 |
| Southeast Los Angeles Transit Improvement  | 392,000                   | 311-790-31-9599 |
| <b>TOTAL</b>                               | <b>\$2,542,000</b>        |                 |
| <b>PROPOSITION C</b>                       |                           |                 |
| LA County Bridge Maintenance               | \$50,000                  | 311-790-31-9587 |
| State Street Complete Streets              | \$650,000                 | 311-790-31-9492 |
| Garfield Ave Median Improvements           | \$100,000                 | 311-790-9564    |
| Long Beach Pedestrian Improvements         | \$550,000                 | 311-790-31-9565 |
| Southern Avenue Multimodal Bridge Project  | \$50,000                  | New             |
| Wright Road Complete Streets               | \$400,000                 | New             |
| <b>TOTAL</b>                               | <b>\$1,800,000</b>        |                 |
| <b>FEDERAL AND STATE</b>                   |                           |                 |
| Southeast Los Angeles Transit Improvement  | 600,000                   | 311-790-31-9599 |
|  | <b>\$600,000</b>          |                 |
| <b>TDA 3</b>                               |                           |                 |
| <b>Hollydale Access Improvement</b>        | <b>78,146</b>             | 311-790-31-9495 |
| <b>MEASURE R</b>                           |                           |                 |
| Citywide Residential Resurfacing Phase V   | \$200,000                 | 311-790-39-9489 |
| <b>TOTAL</b>                               | <b>\$200,000</b>          |                 |
| <b>WATER</b>                               |                           |                 |
| Water Main Replacement Phase III           | \$4,000,000               | 411-731-73-9523 |
| AMR Replacement Phase VI                   | \$2,000,000               | 411-731-71-9582 |
| Park Reservoir PFAS Treatment Facility     | \$2,000,000               | 411-731-71-9594 |

**CAPITAL IMPROVEMENT PROJECTS  
FISCAL YEAR 2026-27 BUDGET DETAIL**

|   |                     |                 |
|---|---------------------|-----------------|
| Demolition of Salt Lake Water Tank            | \$1,500,000         | 411-731-71-9607 |
| West Side Reservoir Rehabilitation            | \$2,000,000         | 411-731-71-9925 |
| <b>TOTAL</b>                                  | <b>\$15,500,000</b> |                 |
| <b>SEWER</b>                                  |                     |                 |
| Update of the Sewer System Modeling           | \$350,000           | 412-732-9502    |
| <b>TOTAL</b>                                  | <b>\$350,000</b>    |                 |
| <b>GRAND TOTAL IN PROPOSED APPROPRIATIONS</b> | <b>\$19,678,326</b> |                 |

**FUNDING EXPENDITURE SHEETS**

Budgeted expenditures for the Streets Division are further summarized in the following Account Expenditure Sheets of the Public Works budget under Capital Improvement Projects (311).

**INFRASTRUCTURE BUDGET**

The proposed total budget for the Capital Improvement Program is **\$19,678,326**.