



City of
South Gate®



2026-27

ADOPTED BUDGET

CITY OF SOUTH GATE, CALIFORNIA

**CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
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City of
**South
Gate**

ROB HOUSTON
CITY MANAGER

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June 9, 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 \$228.2 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 \$72.1 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 ADOPTED 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 36 full time budgeted positions through targeted position eliminations. This includes 14 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.

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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): \$5.5 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 \$3.1 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 ADOPTED 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 ADOPTED BUDGET
CITY MANAGER BUDGET MESSAGE

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

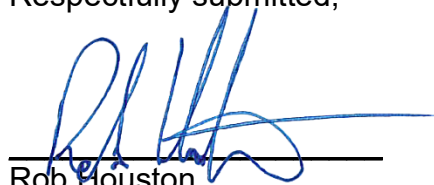
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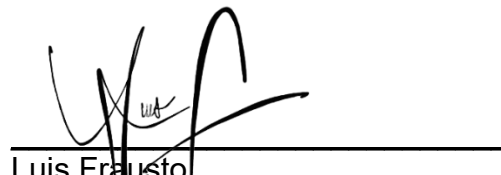
This budget reflects the work of every City department during a challenging fiscal period. I want to thank the Administrative Services Department for its disciplined analysis, technical work, and stewardship under significant time pressure. I also want to thank each department director and their teams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

ADOPTED 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

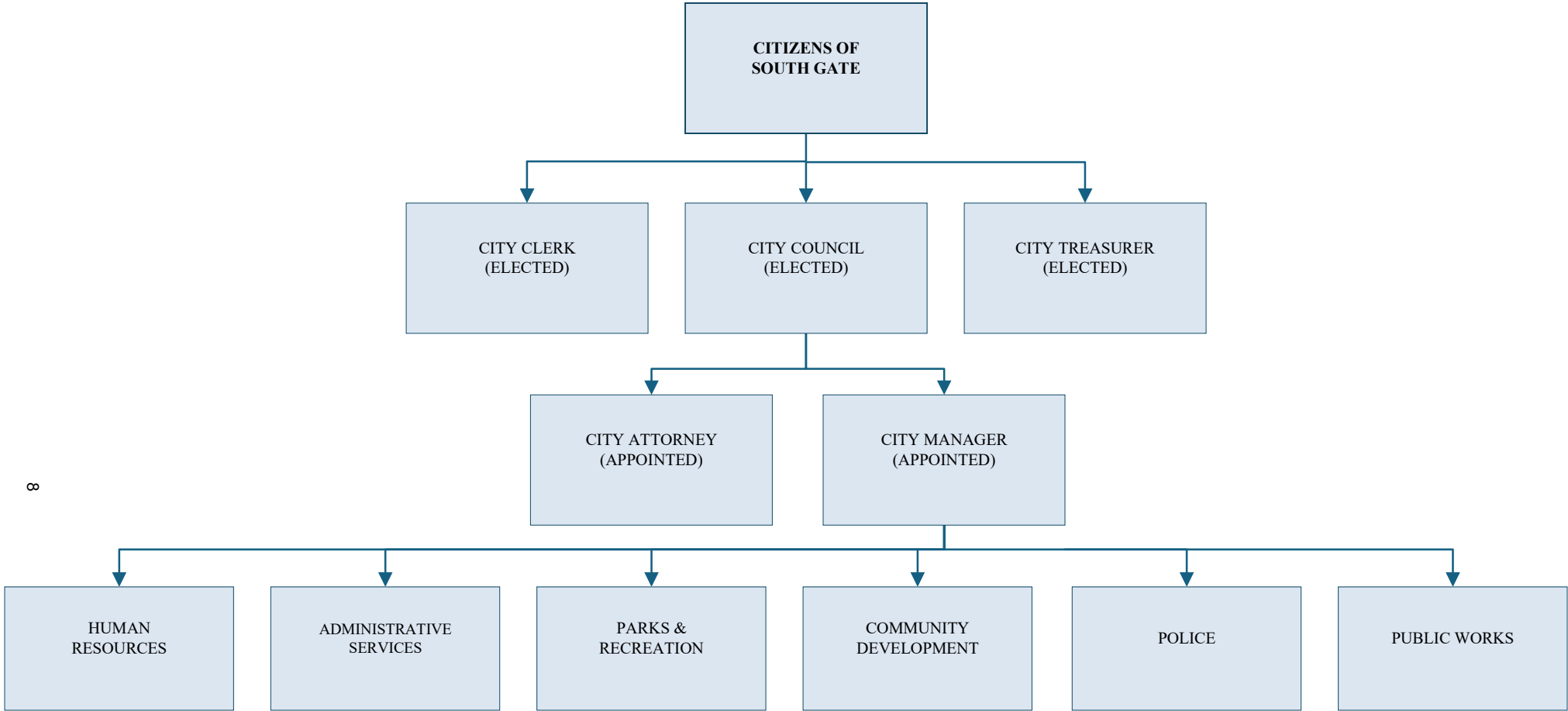
Tina De La Rosa, Acting Director of Parks & Recreation

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 77th 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

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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 aim to budget expenditures at a level that is approximately 1% to 1.5% less than recurring revenues 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 before 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. The Administrative Services Department shall maintain documentation of all such transfers and report material intrafund transfers, as defined below, 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 \$200,000, whichever is less, with administrative transfer authority for any single project capped at \$500,000 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 with different funding sources: Always require City Council approval and must comply with the restrictions on the source fund. This includes transfers between projects that have different funding sources.
- 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 Restricted Revenue Transfer Documentation

Transfers involving restricted revenues (including but not limited to Gas Tax, SB 1, Measure R, Measure M, Propositions A and C, water utility revenues, federal and state grants, bond proceeds, and development impact fees governed by the Mitigation Fee Act) shall be supported by a written legal-nexus determination confirming that the source restriction permits the intended use.

Existing departmental processes for documenting funding-source compliance, including funding agency approvals where applicable and technical justifications supporting the use of restricted funds, satisfy the documentation requirement of this Section. The Director of Administrative Services confirms the determination based on the documentation provided by the requesting department and consults with the City Attorney's Office only where the eligibility of the proposed use is not clear from the source restriction or established practice.

Documentation of the legal-nexus determination shall be maintained with the transfer record and reviewed as part of the City's annual Single Audit and ACFR preparation.

This Section does not change the approval authority established in Sections 4.2 and 4.4; it establishes the documentation and review standard that applies to restricted-revenue transfers regardless of dollar amount.

4.6 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 City Council action.

4.7 Restricted Fund Reallocation

Appropriations within specified restricted special revenue funds shall be expended for the specific purposes identified in the adopted budget. Reallocation of appropriations between specific budgeted purposes within the specified restricted special revenue fund, even when the reallocation remains within the same fund and within the total fund appropriation, may require written approval by the City Manager prior to processing.

This provision applies to restricted special revenue funds identified by the City Manager through Administrative Regulation. The Administrative Regulation shall identify the applicable funds, the dollar threshold at which the written approval requirement applies, and the documentation required to support a reallocation request, which shall include at a minimum the budgeted purpose from which appropriation is being moved, the proposed new use and the supporting legal-nexus determination under the source restriction, and any prior public commitments or representations regarding the source or the proposed use.

4.8 Reimbursement Transfers and Cost Allocation

Routine reimbursement transfers and cost allocations (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 five 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, including reserves, (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 by a target date of December 31st, but no later than January 31st 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 agenda bill supporting the action.

12.4 Effective Date

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

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.

Fund 232 – Homeland Security Grant: The U.S. Department of Homeland Security through the Office of Grants and Training has provided financial assistance for the SHSP directly to the California Governor’s Office of Emergency Services (Cal OES). Cal OES is providing these funds to the County of Los Angeles as its Subgrantee. Cal OES is responsible for managing and overseeing the SHSP funds that are distributed to municipal jurisdictions within Los Angeles County. This specific financial assistance is being provided to the South Gate Police Department to address communication equipment, training, and needs of the department to assist in building effective prevention and protection capabilities to prevent, respond to, and recover from threats or acts of terrorism.

Fund 233 –State & Community Corrections Officer Wellness Grant (BSCC): The Officer Wellness and Mental Health Grant Program, established in the 2022 Budget Act (Assembly Bill 178, Chapter 45, Statutes of 2022), provides \$50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental health resources for public safety employees.

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 236 – OTS Grant (STEP): The California Office of Traffic Safety Selective Traffic Enforcement Program (STEP) funding provides financial resources to the South Gate Police Department to help address traffic related needs of the City. The funding augments the already existing plan of traffic enforcement through directed enforcement, education, and training.

Fund 237 – Edward Byrne Grant (JAG): The Edward Byrne Memorial Justice Assistance Grant (JAG) Program is the primary provider of federal criminal justice funding to state and local jurisdictions. JAG funds support all components of the criminal justice system, from multi-jurisdictional drug and gang task forces to crime prevention and domestic violence programs, courts, corrections, treatment, and justice information sharing initiatives.

Fund 238 – Homeless Outreach Services Team (HOST): HOST teams working in collaboration with outreach teams, consisting of subject matter experts, housing, mental health and recovery case managers and service providers, coordinate to get homeless individuals the services they need. The city is reimbursed for expenses related to HOST-related activities.

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 – Street Lighting 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 253 – Integrated Waste Management Fund (AB 1939): The California Integrated Waste Management Act made all California cities, counties, and approved regional solid waste management agencies responsible for enacting plans and implementing programs to divert 25% of their solid waste by 1995 and 50% by year 2000. This fund was created to track AB 939 compliance fees.

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 264 – WSAB TOD SIP Fund: Funding is set aside to support planning and implementation of transit-oriented development along the West Santa Ana Branch Transit Corridor (WSAB), focused on higher-density, mixed-use development, affordable housing, and improved transit access.

Fund 265 – Permanent Local Housing Fund: PLHA provides funding to local governments in California for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities such as affordable housing development, rental assistance, and homelessness prevention.

Fund 266 – SB2 Grant Fund: SB2 Planning Grants provide funding and technical assistance to local governments in California to help cities and counties prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production.

Fund 267 – LEAP Grant Fund: The Local Action Planning Grants (LEAP), provides over-the-counter grants complemented with technical assistance to local governments for the preparation and adoption of planning documents, and process improvements that: accelerate housing production; and facilitate compliance to implement the sixth-cycle RHNA.

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 272 – Measure A Parks Fund: Measure A is an LA County parcel tax managed by the Regional Park and Open Space District (RPOSD). It funds the acquisition, development, and maintenance of local parks, open spaces, and beaches. RPOSD distributes funds annually from these taxes through various grant categories – annual allocations and competitive grants. Funds are to be utilized to help maintain parks operational costs.

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 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. 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.

**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)
General Fund: Unassigned								
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
General Fund Unassigned Totals		\$12,412,688	\$68,913,744	\$74,734,456	\$2,942,914	\$4,173,251	\$2,231,473	\$7,593,112

General Fund: Reserves

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
General Fund Committed Totals		\$22,582,023	-	-	-	-	(2,231,473)	\$20,350,550

Special Revenue Funds:

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
Special Revenue Funds Totals		\$30,108,941	\$35,740,995	\$18,173,576	\$1,429,130	\$12,420,008	\$0	\$36,685,482
Capital Projects Funds:								
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
Capital Projects Funds Totals		\$3,698,971	\$366,179	\$10,795,819	\$10,794,883	\$2,946,558	\$0	\$1,117,656

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

Available Fund Balances Summary

Fund		Beginning Fund	FY 2025/26	FY 2025/26	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Pr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**City of South Gate
Financial Summary
Fiscal Year 2026/27**

Available Fund Balances Summary

Fund No.	Fund Name	Projected Beginning Fund Balances (7/1/2026)	FY 2026/27 Adopted Revenues	FY 2026/27 Adopted Expenditures	Adopted Transfers In	Adopted Transfers Out	Reserves	Projected Ending Fund Balances (6/30/2027)
General Fund: Unassigned								
100	General Fund: FB Unassigned	\$7,593,112	68,242,625	72,109,554	-	2,831,239	2,250,000	\$3,144,944
General Fund Unassigned Totals		\$7,593,112	68,242,625	\$72,109,554	\$0	\$2,831,239	\$2,250,000	\$3,144,944

General Fund: Reserves

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
General Fund Committed Totals		\$20,350,550	-	-	-	-	(2,250,000)	\$18,100,550

Special Revenue Funds:

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 Summary
Fiscal Year 2026/27**

Available Fund Balances Summary

Fund No.	Fund Name	Projected Beginning Fund Balances (7/1/2026)	FY 2026/27 Adopted Revenues	FY 2026/27 Adopted Expenditures	Adopted Transfers In	Adopted Transfers Out	Reserves	Projected 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
Special Revenue Funds Totals		\$36,685,482	\$58,420,445	\$20,667,913	\$1,072,407	\$45,963,779	\$0	\$29,546,642
Capital Projects Funds:								
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
Capital Projects Funds Totals		\$1,117,656	\$178,146	\$51,279,545	\$51,033,602	\$422,639	\$0	\$627,220

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

Available Fund Balances Summary

Fund No.	Fund Name	Projected Beginning Fund Balances (7/1/2026)	FY 2026/27 Adopted Revenues	FY 2026/27 Adopted Expenditures	Adopted Transfers In	Adopted Transfers Out	Reserves	Projected Ending Fund Balances (6/30/2027)
Enterprise Funds:								
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
Enterprise Funds Totals		\$70,274,847	\$22,778,749	\$58,461,254	\$438,752	\$2,441,368	\$0	\$32,589,726
Internal Service Funds:								
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
Internal Service Funds Totals		\$5,469,185	\$14,219,968	\$19,142,225	\$1,381,062	\$2,266,798	\$0	(\$338,808)
Total City Funds		\$141,490,831	\$163,839,933	\$221,660,491	\$53,925,823	\$53,925,823	\$0	\$83,670,273
Successor Agency Funds:								
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
Total Successory Agency Funds		\$3,608,643	\$912,158	\$768,615	\$0	\$0	\$0	\$3,752,186
Housing Authority Funds:								
240	Housing Authority Admin	\$0	-	-	-	-	-	\$0
241	Housing Authority - Section 8	(\$551,633)	6,990,315	5,725,349	-	-	-	\$713,333
Total Housing Authority Funds		(\$551,633)	\$6,990,315	\$5,725,349	\$0	\$0	\$0	\$713,333
Total All Funds		\$144,547,841	\$171,742,406	\$228,154,455	\$53,925,823	\$53,925,823	\$0	\$88,135,792

CAPITAL IMPROVEMENT PROJECTS							
FY 2026-27 Adopted Budget							
Project No.	Project Name	FY 2025-26 Adjusted Budget	FY 2025-26 Projected Expenses	FY 2025-26 Projected Carry-Over	Budget Adjustments	FY 2026-27 New Appropriations	FY 2026-27 Adopted Budget
Building & Inf. Maintenance							
524-501-21-9100	Facility Improvements (SGPD HVAC Installation)	1,401,073	150,000	1,251,073	-	-	1,251,073
524-790-12-9923	City Hall Reroofing Project	971,686	40,000	931,686	-	-	931,686
	Subtotal Building & Inf. Maintenance	2,372,758	190,000	2,182,758	-	-	2,182,758
Streets/Highways/Storm Drains							
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	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	312,260	(74,070)	-	238,190
311-790-31-9457	Firestone/Otis Widening & Imp Hwy Median	82,274	11,912	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	45,083	-	-	45,083
311-790-31-9474	Replacement of Damaged TS Poles	118,634	5,000	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	1,235,204	-	650,000	1,885,204
311-790-31-9493	Compr Safety Action & Local Rdwy Saf Pln	37,665	2,250	35,415	(35,415)	-	-
311-790-31-9494	San Luis Ave Parking Lot Improvements	77,747	54,943	22,804	-	-	22,804
311-790-31-9495	Hollydale Access Improvements	95,120	8,000	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	4,144,934	74,070	650,000	4,869,004
311-790-31-9564	Garfield Ave Median Improvements	272,902	75,000	197,902	-	100,000	297,902
311-790-31-9565	Long Beach Pedestrian Improvements	373,908	325,452	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	89,879	-	-	89,879
311-790-31-9585	Tweedy Mile Complete Streets	735,780	500,000	235,780	-	-	235,780
311-790-31-9587	LA County Bridge Maintenance	450,865	450,865	0	-	50,000	50,000
311-790-31-9588	WSAB Light Rail	444,855	1,441	443,414	-	-	443,414
311-790-31-9598	Citywide Residential Resurfacing Ph-IV	4,887,419	3,856,825	1,030,593	-	-	1,030,593
311-790-31-9599	Tweedy Mile Complete Streets - Phase II	5,738,054	60,000	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 LA. Transit Imp Prj- 745-ST	-	-	-	-	992,000	992,000
	Subtotal Streets/Highways/Storm Drains	38,594,439	5,693,216	32,901,223	(748,020)	5,020,146	37,173,348
Other Transportation							
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	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	-	-	-	-
311-790-39-9489	Citywide Residential Resurfacing Phase V	350,000	52,034	297,966	-	1,650,000	1,947,966
311-790-39-9490	Citywide Residential Resurfacing Phase X	491,504	491,504	-	-	-	-
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	344,918	-	-	344,918
311-790-39-9590	Improvements at 7 Intersections	1,561,334	34,360	1,526,974	-	-	1,526,974
311-790-39-9591	Uncontrolled Crosswalks (4-Intersections)	250,000	-	250,000	-	-	250,000
	Subtotal Other Transportation	4,427,972	686,056	3,741,916	(30,426)	2,808,180	6,519,670
Other Community Development							
311-790-49-9118	Facilities Security System Improvements	226,947	10,000	216,947	-	-	216,947
311-790-49-9907	SG Emergency Operation Center Remodeling	408,667	6,000	402,667	-	-	402,667
311-790-49-9912	ADA Transition Plan Implementation Ph-I	52,095	196	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	1,010,908	-	-	1,010,908
311-790-49-9916	Rio Hondo Channel Homeless Encam Mitig	97,300	477	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
	Subtotal Other Community Development	3,186,793	17,608	3,169,185	(48,166)	-	3,121,019
Sewers							
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	586,222	-	-	586,222
	Subtotal Sewers	2,016,222	1,430,000	586,222	-	350,000	936,222
Parks & Recreation							
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	-	-	-	-
243-634-61-9223	South Gate Park – Sports Ctr Gym Divider	-	-	-	-	-	-
243-634-61-9224	Gardendale Park – New Tot Lot	245,000	245,000	-	-	-	-
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	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	(353,918)	673,415	-	319,496
311-790-61-9485	SG Park Boy Scout Huts Roof Restoration	337,618	296	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	1,098,772	-	-	1,098,772
311-790-61-9220	Hollydale Community Park Renovation	373,378	150,000	223,378	(223,378)	-	-
311-790-61-9484	SG Park Auditorium Roof Restoration/Repl	1,325,745	950,000	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	48,240	-	-	48,240
524-460-61-9100	Park Facility Improvements	22,633	-	22,633	-	-	22,633
	Subtotal Parks & Recreation	8,106,046	4,650,442	3,455,604	450,036	-	3,905,640
Other Culture & Leisure							

CAPITAL IMPROVEMENT PROJECTS							
FY 2026-27 Adopted Budget							
Project No.	Project Name	FY 2025-26 Adjusted Budget	FY 2025-26 Projected Expenses	FY 2025-26 Projected Carry-Over	Budget Adjustments	FY 2026-27 New Appropriations	FY 2026-27 Adopted Budget
311-790-69-9424	Seaborg Building Relocation	116,513	15,000	101,513	-	-	101,513
	Subtotal Other Culture & Leisure	116,513	15,000	101,513	-	-	101,513
Water							
311-790-71-9607	Demolition of Salt Lake Water Tank	282,270	153,044	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	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	1,243,609	-	-	1,243,609
411-731-71-9576	Coating Hawkins-Santa Fe&Elizabeth Tanks	528,121	55,960	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	207,086	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	118,276	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	175,434	-	-	175,434
411-731-71-9593	AMI/AMR Meter Replacement Phase IV	1,731,196	1,492,000	239,196	-	-	239,196
411-731-71-9594	Park Reservoir PFOA Treatment Facility	7,492,940	521,000	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	0	-	-	0
411-731-71-9917	Firestone Blvd Bridge Water Main L-Pipe	418,024	75,000	343,024	-	-	343,024
411-731-71-9925	West Side Reservoir Rehabilitation Proj	88,380	60,000	28,380	-	2,000,000	2,028,380
	Subtotal Water	26,486,705	2,965,374	23,521,331	(17,334)	11,500,000	35,003,997
	Totals	85,307,448	15,647,697	69,659,751	(393,909)	19,678,326	88,944,168

FY 2025-26 Projected Expenditures By Fund			100	100-RES	212	213	215	220	221
Project Account No	Project Name	Projected Expenses for FY 2025-26	Gen Fund	Reserve	Gas Tax	TDA3	SB 1	Road Mitigation	Prop A Transit
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	-	-	-	-	-	-	-
FY 2025-26 Projected Expenditures Total:		15,647,697	43,312	54,943	800,000	8,000	2,981,985	210,000	44,077

FY 2025-26 Projected Expenditures By Fund			222	224	225	243	261	268	271
Project Account No	Project Name	Projected Expenses for FY 2025-26	Prop C Transit	Measure R	Measure M	CDBG	Fed & State Grants	ARPA	Park Enhancement Fund
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	-	-	-	-	-	-	-
FY 2025-26 Projected Expenditures Total:		15,647,697	1,728,617	85,633	50,817	465,897	5,035,604	1,387,276	30,294

FY 2025-26 Projected Expenditures By Fund			311-RES	411	411	412	523	524
Project Account No	Project Name	Projected Expenses for FY 2025-26	ERC - Reserve	Water	Water	Sewer	Cap Asset & Equip Replace	Building & Infr Maint
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
FY 2025-26 Projected Expenditures Total:		15,647,697	935	164,956	2,291,330	42,724	10,296	211,000

FY 2026-27 Adopted CIP Budget By Fund			100	100-RES	212	213	215	217	221
Project Account No.	Project Name	Adopted 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	-	-	-	-	-	-	-
FY 2026-27 Proposed CIP Budget Total:		88,944,168	104,535	273,235	39,399	422,639	3,823,077	1,315,050	2,553,923

FY 2026-27 Adopted CIP Budget By Fund			222	223	224	225	243	261	271
Project Account No.	Project Name	Adopted FY 2026-27 Budget by Funding Source	Prop C Transit	AQMD	Measure R	Measure M	CDBG	Fed & State Grants	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	-	-	-	-	-	-	-
412-732-62-9502	Sewer Master Plan	350,000	-	-	-	-	-	-	-
412-732-62-9505	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	-	-	-	-	-	-	-
FY 2026-27 Proposed CIP Budget Total:		88,944,168	3,650,788	100,000	739,330	367,788	1,116,060	32,678,372	679,992

FY 2026-27 Adopted CIP Budget By Fund			311	311-RES	411	412	521	523	524
Project Account No.	Project Name	Adopted 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
FY 2026-27 Proposed CIP Budget Total:		88,944,168	161,171	84,771	35,373,386	940,222	50,075	1,911,419	2,558,935

City of South Gate
FY 2025-26
Projected Transfers In

Fund	Fund Name	Description	Amount
100	General	Fund Security System at Urban Orchard	4,356
100	General	Transfer In from CIP Reserve City Hall Court House	2,938,558
Total Fund 100			2,942,914
240	Housing Authority Admin	Transfer from General Fund to cover deficit	206,435
Total Fund 240			206,435
251	Street Lighting & Landscape	Transfer from General Fund to cover deficit	1,429,130
Total Fund 251			1,429,130
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
Total Fund 311			10,794,883
411	Water	Park Reservoir PFOA Treatment Facility	521,000
Total Fund 411			521,000
412	Sewer	Sewer System Relining Improvements	1,387,276
Total Fund 412			1,387,276
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
Total Fund 511			2,382,295
611	Successor Agency	Transfers In from General Fund	57,136
Total Fund 611			57,136
Total Transfer In			19,721,070

City of South Gate
FY 2025-26
Projected Transfers Out

Fund	Fund Name	Description	Amount
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
Total Fund 100			4,118,308
100-RES	Reserve	San Luis Ave Parking Lot Improvements	54,943
Total Fund 100 (Reserve)			54,943
212	Gas Tax	Citywide Residential Resurfacing Ph-IV	800,000
Total Fund 212			800,000
213	TDA3	Hollydale Access Improvements	8,000
Total Fund 213			8,000
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
Total Fund 215			2,981,985
217	Measure W	Fund Security System at Urban Orchard	4,356
Total Fund 220			4,356
220	Road Mitigation	Citywide Residential Resurfacing Ph-IV	210,000
Total Fund 220			210,000
221	Prop A Transit	State Street Complete Streets	6,000
221	Prop A Transit	WSAB LRT Stations FL Mile Bikeway Safety	38,077
Total Fund 221			44,077
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
Total Fund 222			1,728,617
224	Measure R	Alameda Street Complete Streets	15,633
224	Measure R	Citywide Residential Resurfacing Ph-IV	70,000
Total Fund 224			85,633
225	Measure M	Thermoplastic Striping Streets Citywide	30,000
225	Measure M	Citywide Residential Resurfacing Ph-IV	20,817
Total Fund 225			50,817
243	CDBG	Citywide Residential Resurfacing Ph-IV	76,643
Total Fund 243			76,643
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

Fund	Fund Name	Description	Amount
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
Total Fund 261			5,035,604
268	ARPA	Sewer System Relining Improvements	1,387,276
Total Fund 268			1,387,276
271	Park Enhancement Fund	Seaborg Building Relocation	15,000
Total Fund 271			15,000
311	CIP	Transfer Out to General Fund CIP Reserve Court House	2,938,558
Total Fund 271			2,938,558
411	Water	Firestone/Otis Widening & Imp Hwy Median	11,912
411	Water	Demolition of Salt Lake Water Tank	153,044
Total Fund 411			164,956
523	Cap Asset & Equip Replace	Facilities Security System Improvements	10,000
523	Cap Asset & Equip Replace	SG Park Boy Scout Huts Roof Restoration	296
Total Fund 523			10,296
524	Building & Infr Maint	SG Emergency Operation Center Remodeling	6,000
Total Fund 524			6,000
Total Transfer Out			19,721,070

City of South Gate
FY 2026-27
Adopted Transfers In

Fund	Fund Name	Description	Amount
251	Street Lighting & Landscape	Transfer from General Fund to cover deficit	1,072,407
		Total Fund 251	1,072,407
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
Adopted Transfers In

Fund	Fund Name	Description	Amount
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
Total Fund 311			51,033,602
411	Water	Park Reservoir PFOA Treatment Facility	438,752
Total Fund 411			438,752
511	Insurance	Transfers In from General Fund to cover operations	1,381,062
Total Fund 411			1,381,062
Total Transfer In			53,825,823

City of South Gate
FY 2026-27
Adopted Transfers Out

Fund	Fund Name	Description	Amount
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
Total Fund 100			2,558,004
100-RES	General - Reserve	Firestone/Atlantic-Railroad Upgrades	250,431
100-RES	General - Reserve	San Luis Ave Parking Lot Improvements	22,804
Total Fund 100 (Reserve)			273,235
212	Gas Tax	Firestone Blvd Median Island Alameda/LA	33,000
212	Gas Tax	Long Beach Pedestrian Improvements	6,399
Total Fund 212			39,399
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
Total Fund 213			422,639
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
Total Fund 215			3,823,077
217	Measure W	Tweedy Mile Complete Streets	235,780
217	Measure W	Urban Orchard	1,079,269
Total Fund 217			1,315,050
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
Total Fund 221			2,553,923
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
Total Fund 222			3,650,788

City of South Gate
FY 2026-27
Adopted Transfers Out

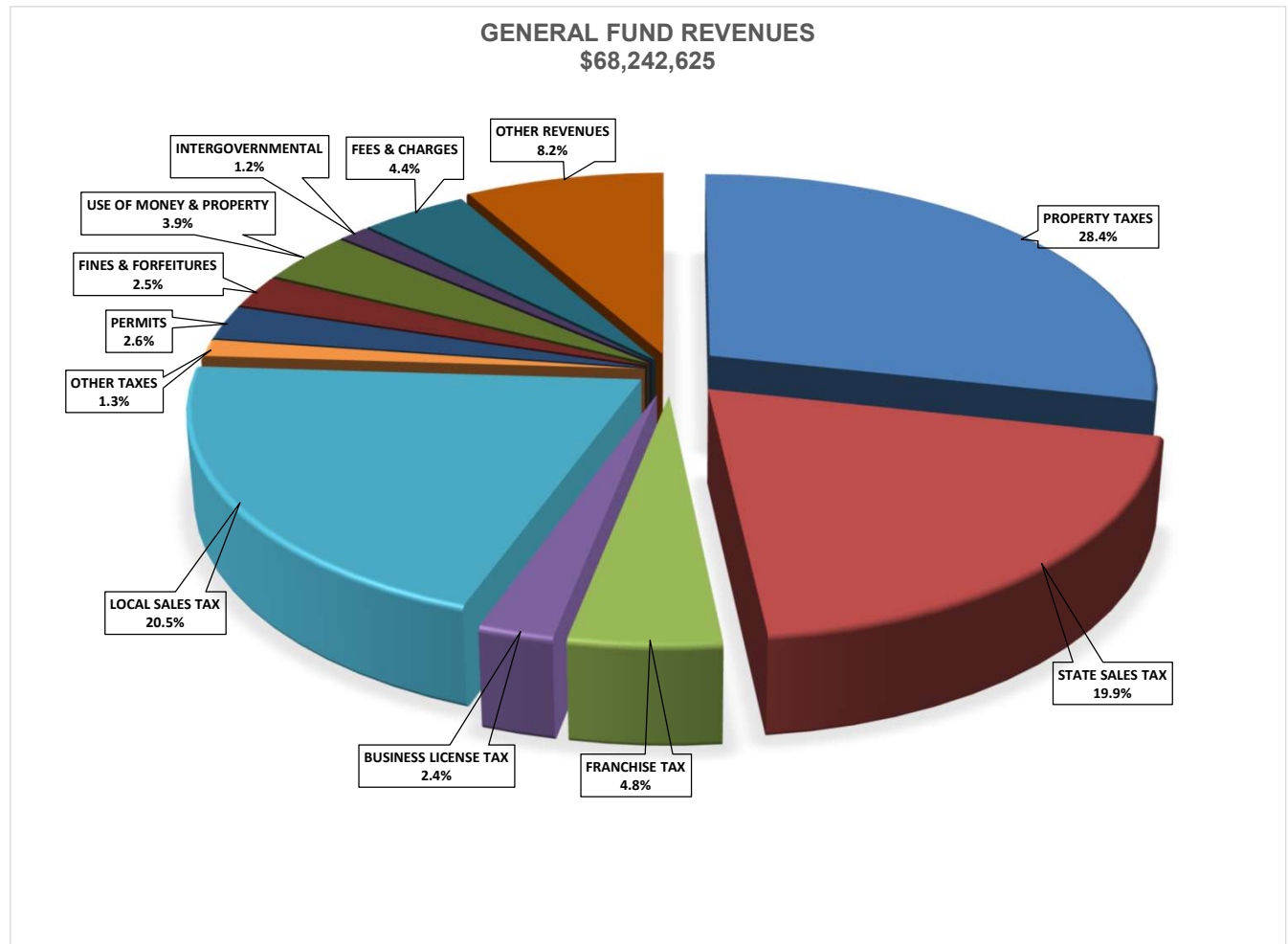
Fund	Fund Name	Description	Amount
223	AQMD	SG Emergency Operation Center Remodeling	100,000
Total Fund 223			100,000
224	Measure R	San Gabriel Avenue Safety Study	30,000
224	Measure R	Citywide Residential Resurfacing, Ph-I	100,255
224	Measure R	Citywide Residential Resurfacing, Ph-II	11,765
224	Measure 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
Total Fund 224			739,330
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
Total Fund 225			367,788
243	CDBG	SGP Fence Replacement	16,060
Total Fund 243			16,060
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
Total Fund 261			32,678,372
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
Total Fund 271			679,992
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
Total Fund 411			2,437,368
412	Sewer	Facilities Security System Improvements	4,000

City of South Gate
FY 2026-27
Adopted Transfers Out

Fund	Fund Name	Description	Amount
Total Fund 412			4,000
521	Fleet	Citywide Residential Resurfacing Ph-IV	50,075
Total Fund 521			50,075
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
Total Fund 523			1,911,419
524	Building & Infr Maint	SG Emergency Operation Center Remodeling	302,667
524	Building & Infr Maint	SG Park Boy Scout Huts Roof Restoration	2,637
Total Fund 524			305,304
Total Transfer Out			53,825,823

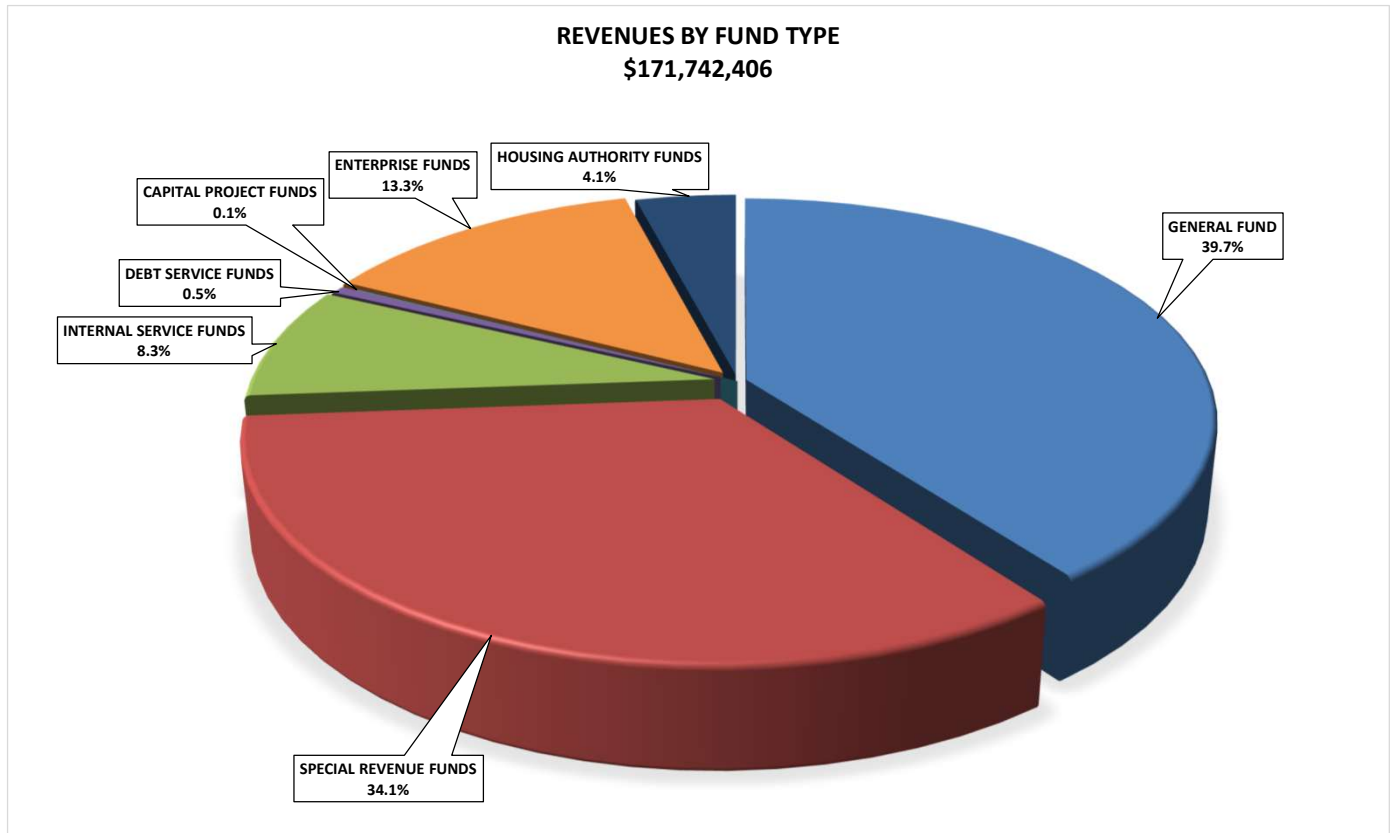
**CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
GENERAL FUND REVENUES BY SOURCE**

	2023-24 Actual Revenues	2024-25 Actual Revenues	2025-26 Adopted Revenues	2025-26 Year End Projections	2026-27 Adopted 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
TOTAL REVENUES	<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>

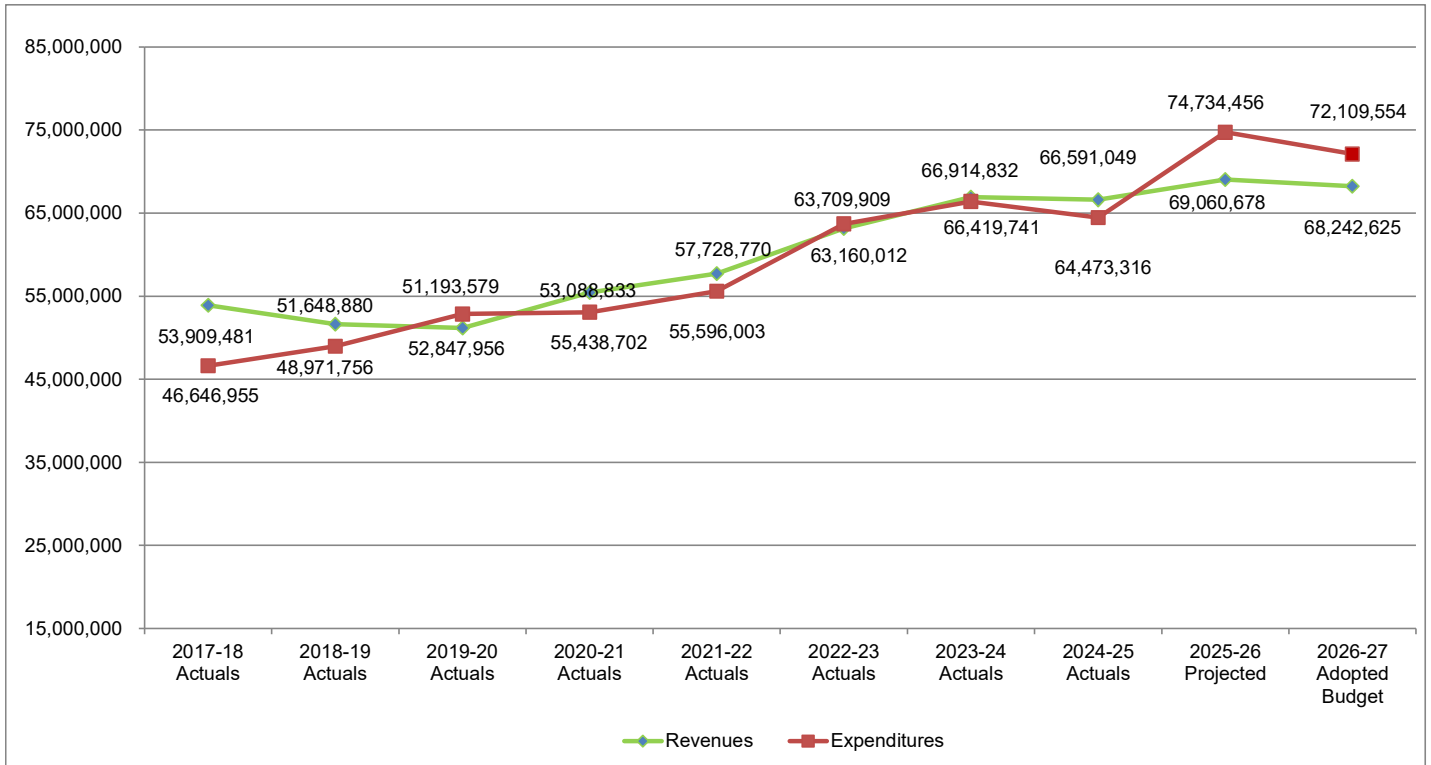


**CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
SUMMARY OF REVENUES BY FUND TYPE**

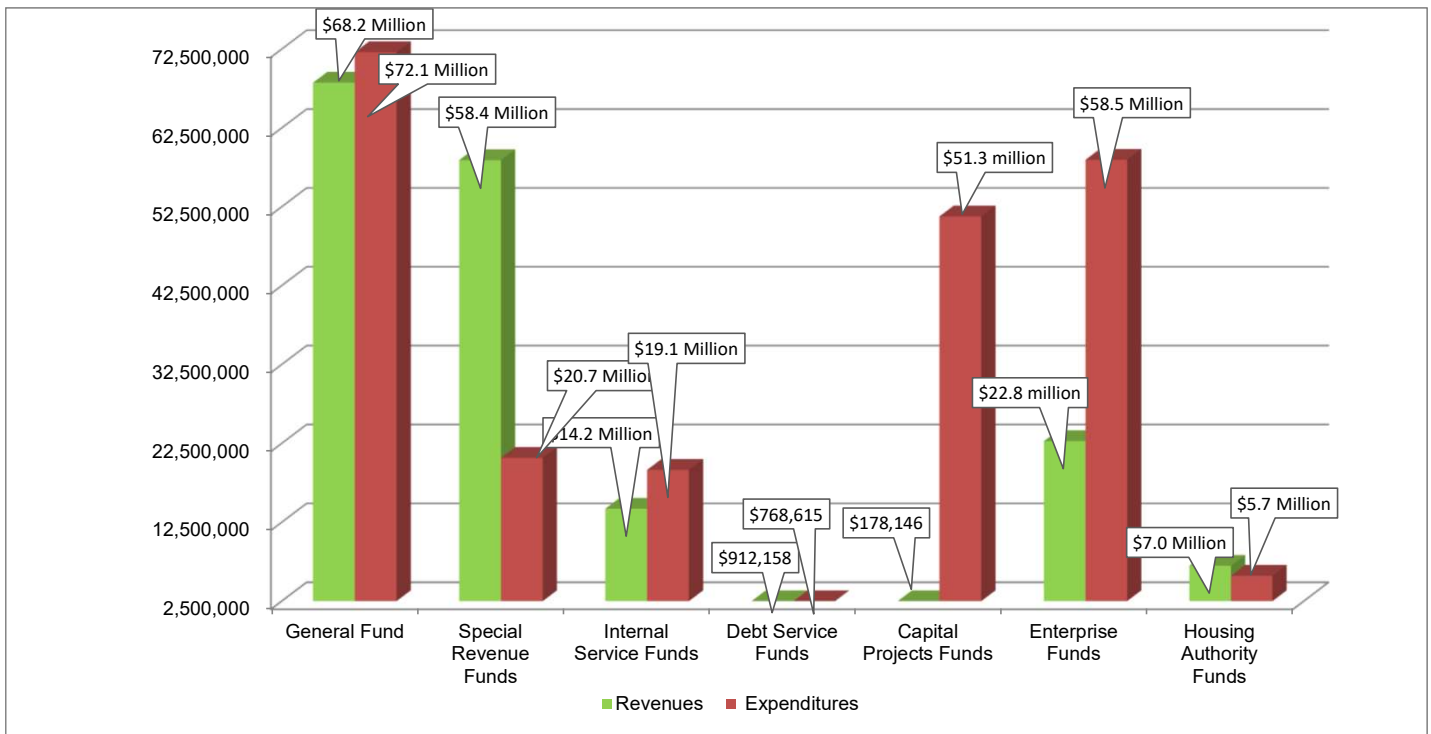
	2023-24 Actual Revenues	2024-25 Actual Revenues	2025-26 Adopted Revenues	2025-26 Year End Projections	2026-27 Adopted Revenues
GENERAL FUND	68,218,574	67,951,310	70,943,552	69,060,678	68,242,625
SPECIAL REVENUE FUNDS	42,539,690	51,515,591	66,211,185	66,450,564	58,498,592
INTERNAL SERVICE FUNDS	12,328,101	13,784,407	13,280,743	13,313,583	14,219,968
DEBT SERVICE FUNDS	5,499,715	803,519	5,461,818	912,158	912,158
CAPITAL PROJECT FUNDS	54,805	-	100,000	100,000	100,000
ENTERPRISE FUNDS	23,101,317	24,593,946	22,998,748	25,538,036	22,778,749
HOUSING AUTHORITY FUNDS	5,688,485	6,626,173	6,107,487	6,119,487	6,990,316
TOTAL REVENUES	157,430,686	165,274,945	185,103,533	181,494,505	171,742,408



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



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



CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
General Fund						
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
Total Property Tax	16,575,712	17,497,330	18,485,779	18,601,976	18,601,976	19,406,799
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
Total - Taxes	51,297,706	51,882,094	51,413,830	54,355,808	52,363,878	52,730,480
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
Total - Permits	1,564,405	1,661,058	1,622,067	1,695,095	1,560,262	1,764,320
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
Total - Fines & Forfeitures	1,687,108	1,678,861	1,568,859	1,490,264	1,605,676	1,677,306
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
Total - Use of Money & Property	1,420,623	3,616,959	3,062,300	2,470,585	2,746,285	2,671,524

CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
General Fund (Cont.)						
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
Total - Intergovernmental	(612,774)	886,481	704,948	1,150,985	1,137,202	825,920
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 (Plar	-	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	-
Total - Fees & Charges	3,295,722	3,324,164	3,505,357	4,008,637	3,254,380	2,984,625

CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED 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
Total - Other Revenues	5,810,623	5,168,958	6,073,948	5,772,178	6,392,995	5,588,448
Total - General Fund	64,463,414	68,218,574	67,951,310	70,943,552	69,060,678	68,242,625
Gas Tax						
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
Total - Gas Tax Fund	2,334,656	2,587,453	2,664,575	2,681,954	2,690,550	2,734,877
TDA Bikeway						
213-4655 TDA Bikeway	-	-	124,800	366,179	366,179	78,146
Total - TDA Bikeway Fund	-	-	124,800	366,179	366,179	78,146
Street Sweeping						
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	-
Total - Street Sweeping Fund	675,782	730,451	728,243	709,700	711,270	697,747
Road Repair & Accountability Act (SB1)						
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
Total - Road Repair & Acct Act Fund	2,118,821	2,640,971	2,712,938	2,638,417	2,598,090	2,736,580
CASp Certification & Training						
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	-
Total - CASp Cert & Training Fund	14,215	17,796	16,408	16,000	16,292	17,200
Measure W Stormwater						
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	-
Total - Measure W Stormwater Fund	980,106	1,036,908	1,016,288	1,006,000	1,007,622	992,600
Used Oil Recycling Program						
218-4599 Mkt Value - Gain/Loss	506	-	-	-	-	-
218-4606 Used Oil Recycling Grant	14,367	-	13,216	14,400	14,400	16,927
Total - Used Oil Recycling Prog Fund	14,873	-	13,216	14,400	14,400	16,927

CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
Beverage Container Recycling Program						
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
Total - Bev Cont Recycling Prog Fund	24,436	25,047	25,109	24,700	24,820	25,150
Road Mitigation Program						
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	-
Total - Road Mitigation Program Fund	620,927	110,860	86,123	65,000	69,587	7,600
Prop A Transit						
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)	-	-	-	-	-
Total - Prop A Transit Fund	2,964,955	3,194,585	3,080,658	3,018,774	3,039,253	3,030,886
Prop C Transit						
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
Total - Prop C Transit Fund	2,196,342	2,322,334	2,289,915	2,154,634	2,172,089	2,150,364
SCAQMD						
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	-	-	-	-
Total - SCAQMD Fund	164,861	221,560	141,383	134,000	135,066	134,600
Measure R Transit						
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
Total - Measure R Transit Fund	1,621,019	1,761,362	1,655,523	1,608,226	1,615,766	1,584,648
Measure M Transit						
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
Total - Measure M Transit Fund	1,826,575	1,862,818	1,816,786	1,762,189	1,768,145	1,771,005
COPS Grant						
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
Total - COPS Grant Fund	240,583	270,742	277,183	250,000	250,917	257,150

**CITY OF SOUTH GATE
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REVENUE DETAIL**

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
Law Enforcement Grants						
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	-	-	-	-
Total - Law Enforce. Grants Fund	36,002	26,774	32,648	235,000	270,432	154,350
Homeland Security Grant						
232-4625 Homeland Security Grant	15,045	-	-	40,000	64,371	75,000
Total - Homeland Security Grant Fund	15,045	-	-	40,000	64,371	75,000
State Community & Corrections Grant						
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 Gr	51,954	-	-	-	-	-
Total - State Community & Corrections Gr	51,660	1,083	1,480	1,000	82	300
Asset Forfeiture						
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	-	-	-	-	-
Total - Asset Forfeiture Fund	855,762	1,150,981	1,322,073	1,092,000	1,145,458	1,020,787
OTS Grant						
236-4624 OTS Grants	136,855	84,959	108,988	375,068	375,068	81,895
Total - OTS Grant Fund	136,855	84,959	108,988	375,068	375,068	81,895
JAG/Edward Byrne Grant						
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	-
Total - JAG/Edward Byrne Grant Fund	81,464	48,174	4,217	53,116	53,448	3,350
HOST Grant						
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
Total - HOST Grant Fund	7,894	179	22,286	-	3,244	41,200
Measure A Police						
239-4633 Measure A Police Grant	-	-	-	-	-	116,871
Total - Measure A Police	-	-	-	-	-	116,871
Housing Authority						
240-4520 Property Rental	-	-	-	-	12,000	-
Total - Housing Authority Fund	-	-	-	-	12,000	-

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REVENUE DETAIL

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
Housing Authority - Section 8						
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
Total - Housing Authority - Sect 8 Fund	5,212,320	5,688,485	6,626,173	6,107,487	6,107,487	6,990,316
HOME Program						
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	-
Total - HOME Program Fund	227,851	192,886	-	3,771,908	3,771,908	486,119
CDBG						
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	-	-	-	-	-
Total - CDBG Fund	645,132	1,377,465	2,519,283	3,230,207	3,230,207	1,187,239
Emergency Housing Voucher (EHV)						
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	-
Total - Emerg. Housing Voucher Fund	100	271,103	420,606	285,669	348,998	-
Street Lighting & Landscaping						
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	-	-	-	-	-
Total - Street Lighting & Landsc Fund	1,994,958	1,994,752	2,003,582	2,002,866	2,002,866	2,004,381
Tweedy P&BIA						
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	-
Total - Tweedy P&BIA Fund	25,998	27,443	21,854	22,640	22,430	23,240
Integrated Waste Management						
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 Pr	-	-	314,389	-	118,896	250,000
Total - Integrated Waste Mgmt (AB939/SB1383)	-	-	325,593	-	120,015	269,200

CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
Federal & State Grants						
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
Total - Federal & State Grants Fund	3,298,790	13,078,779	17,385,996	37,701,052	37,482,555	33,422,032
UDAG						
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	-
Total - UDAG Fund	5,179	18,452	17,585	10,000	10,000	11,300
Public Access Corp.						
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	-
Total - Public Access Corp. Fund	72,963	39,189	43,059	51,225	51,225	52,608
WSAB TOD SIP						
264-4501 Interest Earnings			500	-	-	400
264-4599 Investment Mkt Value-Gains/Losses			167	-	42	-
264-4617 Metro Grant - WSAB TOD SIP	36,590	-	-	-	-	-
Total - WSAB TOD SIP	36,590	-	666	-	-	400
Permanent Local Housing						
265-4675 Permanent Local Hsng Grant	-	-	-	-	-	2,326,146
Total - Permanent Local Housing Fund	-	-	-	-	-	2,326,146
American Rescue Plan Act (ARPA)						
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	-	-	-
Total - American Rescue Plan Act Fund	4,238,759	6,933,578	10,167,865	-	-	116,350
Park Enhancement Fund						
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
Total - Park Enhancement Fund	290,109	342,399	352,936	327,593	327,593	337,600
Measure A (Park Improvements)						
272-4685 Measure A Parks Grant	-	-	-	500,000	500,000	500,000
272-4686 Maint & Servicing Funds	-	-	-	-	128,700	-
Total - Measure A (Park Improv) Fund	-	-	-	500,000	628,700	500,000
Low/Mod Income Housing Assets						
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	-	-	-	-	-
Total - Low/Mod Inc Housing Assets Fd	61,050	24,296	21,753	61,668	61,668	32,743

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

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
Water						
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
Total - Water Fund	18,166,049	21,474,216	22,065,418	20,650,766	23,190,054	20,289,940
Sewer						
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	-	-	-
Total - Sewer Fund	1,165,720	1,395,656	2,375,104	2,119,982	2,119,982	2,271,809
Refuse Collection						
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	-	-	-	-
Total - Refuse Collection Fund	2,390,587	231,444	153,424	228,000	228,000	217,000
Insurance						
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	-
Total - Insurance Fund	6,577,418	7,862,817	8,784,268	8,424,671	8,437,911	9,456,065
Fleet Management						
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
Total - Fleet Management Fund	2,016,073	2,085,102	2,034,473	2,043,892	2,043,892	2,010,985
Information Systems						
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
Total - Information Systems Fund	1,559,812	1,574,504	2,008,691	2,113,615	2,113,615	1,985,344

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

ACCOUNT DESCRIPTION	2022-23 ACTUAL REVENUES	2023-24 ACTUAL REVENUES	2024-25 ACTUAL REVENUES	2025-26 ADOPTED BUDGET	2025-26 YEAR-END PROJECTIONS	2026-27 ADOPTED BUDGET
Capital Asset & Equipment Replacement						
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
Total - CAER Fund	627,235	791,399	789,576	698,565	698,565	707,974
Building & Infrastructure Maintenance						
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	-
Total - BIM Fund	23,292	14,278	167,400	-	19,600	59,600
Successor Agency Debt Service						
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
Total - SA Debt Service Fund	5,371,989	5,499,715	803,519	5,461,818	912,158	912,158
Special Deposits						
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	-	-	-	-	-
Total - Special Deposits	112,635	144,310	93,975	-	249	-
Total - All Other Funds	71,103,439	89,157,308	97,323,636	114,059,981	112,333,827	103,399,783
Total - All Funds Excluding CIP	135,566,852	157,375,881	165,274,945	185,003,533	181,394,505	171,642,406
City Capital Improvements						
311-4699 Other Intergov - LAUSD	1,258,492	-	-	100,000	100,000	100,000
311-4903 Misc Reimbursements	-	54,805	-	-	-	-
Total - City CIP	1,258,492	54,805	-	100,000	100,000	100,000
Total - All Funds	136,825,344	157,430,686	165,274,945	185,103,533	181,494,505	171,742,406

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

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
General Fund - 100:					
Department:					
City Council	259,143	323,564	357,938	326,913	356,808
City Clerk	575,698	785,317	654,828	611,277	700,798
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	5,492,378
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
Total General Fund	68,082,499	69,328,768	78,157,559	74,626,126	74,940,793
Other Funds:					
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	-
Total Other Funds	126,836,170	140,127,838	157,796,351	73,797,919	207,139,485
TOTALS ALL FUNDS	194,918,668	209,456,606	235,953,910	148,424,044	282,080,278

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
ALL FUNDS					
5101 Salaries - FT Misc.	17,346,996	18,946,650	22,211,074	19,348,982	20,701,739
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	1,343,497
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	28,740
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	2,618,336
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	507,622
5221 Group Medical Insurance	5,460,088	6,074,330	7,513,347	6,445,293	7,031,574
5230 Life Insurance	48,687	34,864	41,795	34,674	41,621
5231 Dental Insurance	256,939	213,439	280,527	247,440	278,918
5232 Long Term Disability Insurance	57,400	58,692	67,408	64,840	74,564
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	56,401,087	62,183,016	65,839,253	62,135,644	63,419,440
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
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

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

ACCOUNT DESCRIPTION	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
ALL FUNDS					
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
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

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

ACCOUNT DESCRIPTION	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
ALL FUNDS					
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 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
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	-

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

ACCOUNT DESCRIPTION	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
ALL FUNDS					
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 Crosswalk	-	-	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	-	-
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	-	-	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
ALL FUNDS					
9925 West Side Reservoir Rehabilitation Proj	-	-	-	60,000	2,028,380
9999 Capitalized Assets	<u>(555,457)</u>	<u>(155,628)</u>	<u>-</u>	<u>-</u>	<u>-</u>
* CAPITAL OUTLAY	42,740,723	37,317,901	87,085,785	18,364,914	91,727,885
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	<u>78,242</u>	<u>76,364</u>	<u>83,548</u>	<u>64,157</u>	<u>-</u>
* DEBT SERVICE	4,587,896	4,282,653	10,070,033	4,122,556	6,127,101
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	<u>28,642,251</u>	<u>37,122,011</u>	<u>-</u>	<u>-</u>	<u>53,925,823</u>
* OTHER	32,085,493	40,388,448	415,311	279,526	54,296,134
** TOTAL ALL FUNDS	<u>\$ 194,918,668</u>	<u>\$ 209,456,606</u>	<u>\$ 235,953,910</u>	<u>\$ 148,424,044</u>	<u>\$ 282,080,278</u>

CITY OF SOUTH GATE

BUDGETED POSITIONS

POSITION COUNT BY DEPARTMENT

	FY 2022-23 BUDGET	FY 2023-24 BUDGET	FY 2024-25 BUDGET	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<u>CITY COUNCIL</u>					
Council Members (Elected Officials)	5.00	5.00	5.00	5.00	5.00
TOTAL	5.00	5.00	5.00	5.00	5.00
<u>CITY CLERK</u>					
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
TOTAL	4.00	5.00	4.00	4.00	2.00
<u>CITY TREASURER</u>					
City Treasurer (Elected Official)	1.00	1.00	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00	1.00	1.00
<u>CITY ATTORNEY</u>					
Executive Assistant to City Attorney	1.00	1.00	1.00	1.00	-
TOTAL	1.00	1.00	1.00	1.00	-
<u>CITY MANAGER</u>					
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	-
TOTAL	6.00	6.00	5.00	5.00	4.00
<u>HUMAN RESOURCES</u>					
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 Specialist	-	-	1.00	1.00	-
Risk Manager	1.00	1.00	1.00	1.00	-
TOTAL	7.00	7.00	7.00	7.00	6.00

CITY OF SOUTH GATE

BUDGETED POSITIONS

POSITION COUNT BY DEPARTMENT

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<u>ADMINISTRATIVE SERVICES</u>					
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	-	-	-
TOTAL	24.00	25.00	25.00	23.00	23.00

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

POSITION COUNT BY DEPARTMENT

	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	-	-	-
TOTAL	50.00	50.00	50.00	52.00	47.00

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

POSITION COUNT BY DEPARTMENT

	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
TOTAL	131.00	137.00	137.00	129.00	123.00

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	2.00
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
TOTAL	24.00	28.00	32.00	27.00	23.00

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

POSITION COUNT BY DEPARTMENT

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Electrical & General Maint Superintendent	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
Executive Assistant	-	-	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
Special Projects Coordinator	-	-	-	-	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

CITY OF SOUTH GATE

BUDGETED POSITIONS

POSITION COUNT BY DEPARTMENT

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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 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
TOTAL	85.00	86.00	88.00	88.00	85.00
TOTAL FULL-TIME POSITIONS	331.00	344.00	348.00	335.00	312.00
TOTAL ELECTED OFFICIALS	7.00	7.00	7.00	7.00	7.00

DEBT SERVICE SUMMARY

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:

	Principal	Interest	Total Payment
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%

DEBT SERVICE SUMMARY

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:

	Principal	Interest	Total Payment
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

DEBT SERVICE SUMMARY

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:

	Principal	Interest	Total Payment
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.

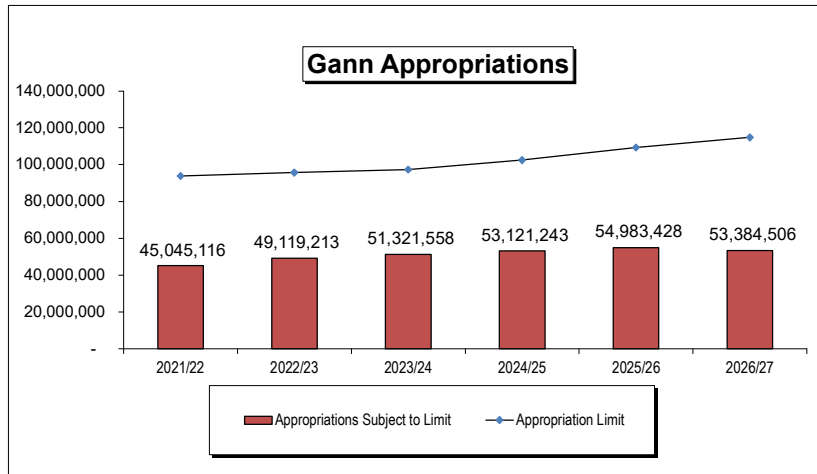
Historical Information

Appropriation Limit

Appropriations Subject to Limit

Appropriations (Over) Under Limit

2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
93,797,393	95,725,216	97,283,328	102,450,823	109,371,003	114,853,681
45,045,116	49,119,213	51,321,558	53,121,243	54,983,428	53,384,506
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

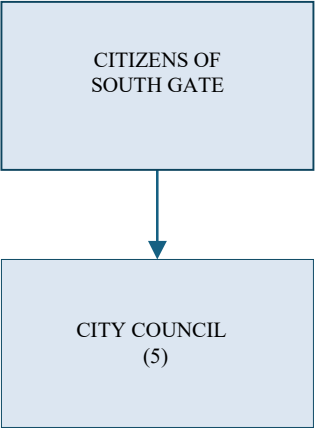
C. Total Adjustment (B1 x B2)

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 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Elected Officials					
Council Members (Elected Officials)	5.00	5.00	5.00	5.00	5.00
Total Elected Officials	5.00	5.00	5.00	5.00	5.00
Fund					
100 - General Fund	5.00	5.00	5.00	5.00	5.00
Total Department Count by Fund	5.00	5.00	5.00	5.00	5.00



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: \$356,808
City Council 100-110-11**

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
CITY COUNCIL	259,143	323,564	357,938	326,913	356,808
TOTALS	\$ 259,143	\$ 323,564	\$ 357,938	\$ 326,913	\$ 356,808

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
EMPLOYEE SERVICES	188,376	240,066	267,100	263,782	274,691
SUPPLIES & SERVICES	70,768	83,498	90,838	63,131	82,117
TOTALS	\$ 259,143	\$ 323,564	\$ 357,938	\$ 326,913	\$ 356,808

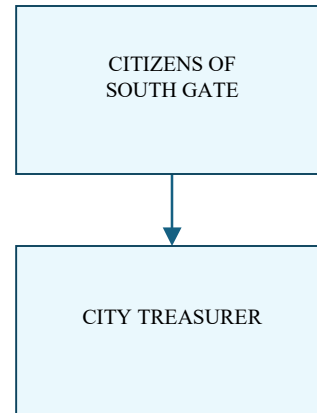
EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
GENERAL FUND	259,143	323,564	357,938	326,913	356,808
TOTALS	\$ 259,143	\$ 323,564	\$ 357,938	\$ 326,913	\$ 356,808

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 110 CITY COUNCIL					
100-110-11					
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	4,800
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	2,158
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	188,376	240,066	267,100	263,782	274,691
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	70,768	83,498	90,838	63,131	82,117
** CITY COUNCIL	259,143	323,564	357,938	326,913	356,808

CITY TREASURER



CITY OF SOUTH GATE

CITY TREASURER

ELECTED OFFICIALS

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Elected Officials					
City Treasurer	1.00	1.00	1.00	1.00	1.00
Total Elected Officials	1.00	1.00	1.00	1.00	1.00
Fund					
100 - General Fund	1.00	1.00	1.00	1.00	1.00
Total Department Count by Fund	1.00	1.00	1.00	1.00	1.00

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 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
CITY TREASURER	50,641	69,657	86,331	77,607	83,137
TOTAL	\$ 50,641	\$ 69,657	\$ 86,331	\$ 77,607	\$ 83,137

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 50,641	\$ 69,657	\$ 86,331	\$ 77,607	\$ 83,137

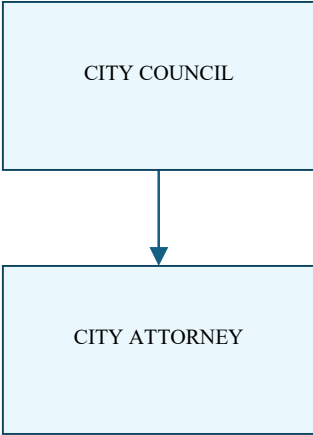
EXPENDITURE SUMMARY BY FUNDING SOURCES

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

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND DEPT 160 CITY TREASURER 100-160-11					
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	45,578	61,312	68,925	67,906	70,697
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	5,064	8,345	17,406	9,701	12,440
** CITY TREASURER	50,641	69,657	86,331	77,607	83,137

CITY ATTORNEY



CITY OF SOUTH GATE

CITY ATTORNEY

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
Executive Assistant to City Attorney	1.00	1.00	1.00	1.00	-
Total Full-Time	1.00	1.00	1.00	1.00	-
Fund					
100 - General Fund	1.00	1.00	1.00	1.00	-
Total Department Count by Fund	1.00	1.00	1.00	1.00	-



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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
CITY ATTORNEY	2,247,296	1,786,880	1,741,971	1,321,788	1,504,787
TOTAL	\$ 2,247,296	\$ 1,786,880	\$ 1,741,971	\$ 1,321,788	\$ 1,504,787

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 2,247,296	\$ 1,786,880	\$ 1,741,971	\$ 1,321,788	\$ 1,504,787

EXPENDITURE SUMMARY BY FUNDING SOURCES

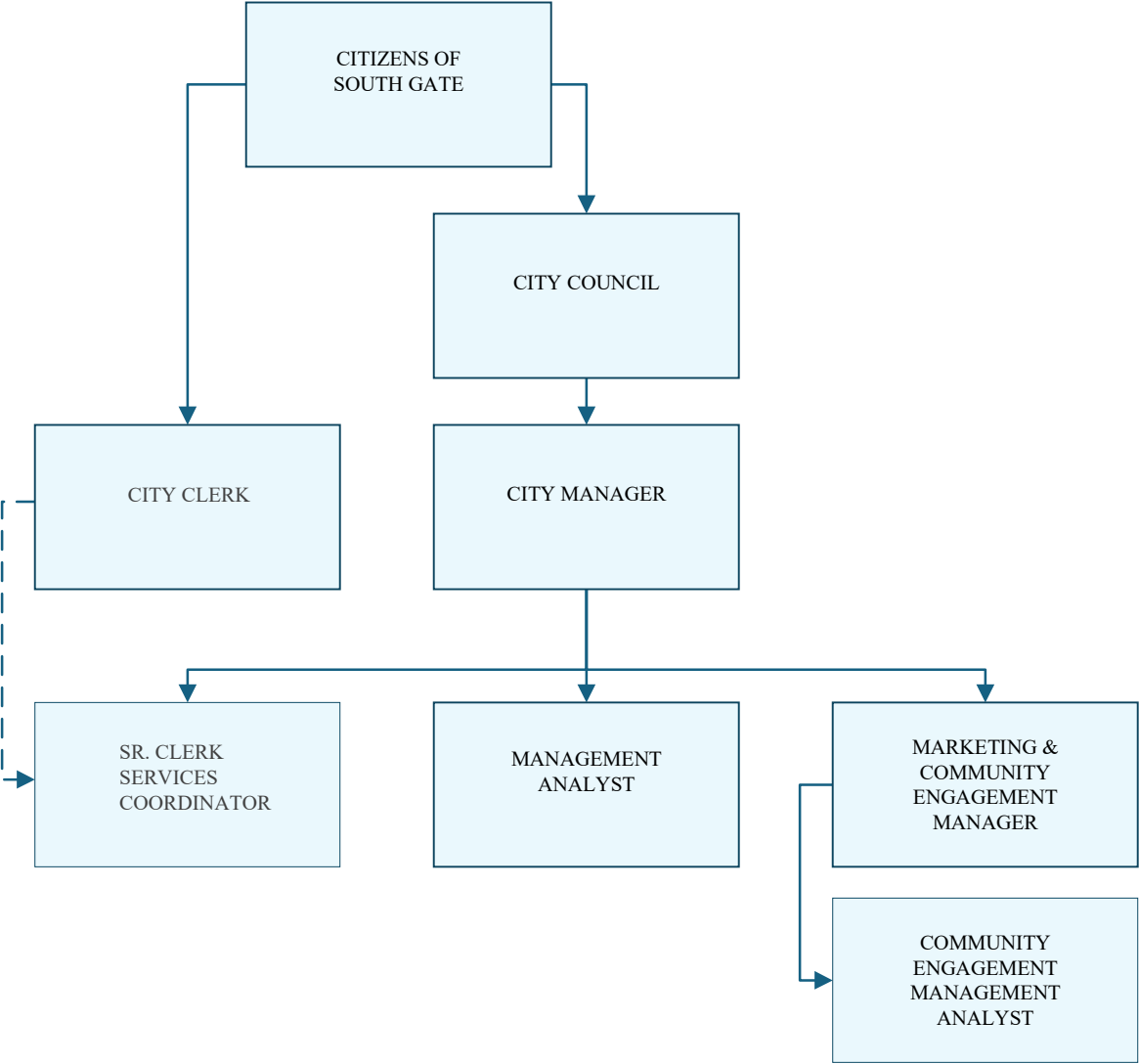
	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
GENERAL FUND	2,247,296	1,786,880	1,741,971	1,321,788	1,504,787
TOTAL	\$ 2,247,296	\$ 1,786,880	\$ 1,741,971	\$ 1,321,788	\$ 1,504,787

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND DEPT 130 CITY ATTORNEY 100-130-12					
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	123,040	158,542	165,056	162,040	-
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	2,124,256	1,628,338	1,576,915	1,159,748	1,504,787
** CITY ATTORNEY	2,247,296	1,786,880	1,741,971	1,321,788	1,504,787

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CITY MANAGER



CITY OF SOUTH GATE

CITY MANAGER

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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	-
Total Full-Time	6.00	6.00	5.00	5.00	4.00
Fund					
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
Total Department Count by Fund	6.00	6.00	5.00	5.00	4.00

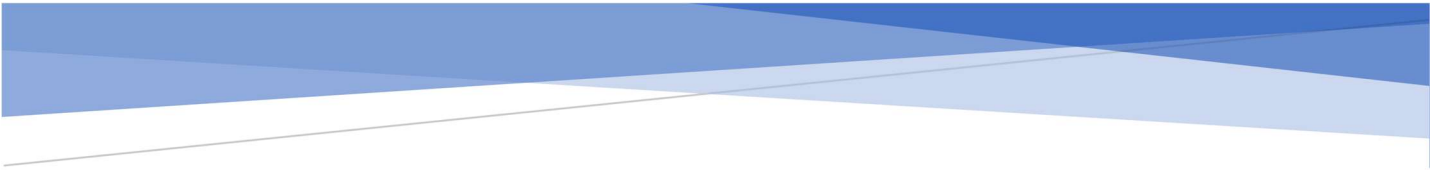
CITY OF SOUTH GATE

CITY CLERK

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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
Part-Time Positions					
City Hall Receptionist	0.95	0.95	0.95	1.00	-
Total Full-Time	1.00	2.00	4.00	4.00	2.00
Total Part-Time	0.95	0.48	0.95	1.00	-
Total Department Count	1.95	2.48	4.95	5.00	2.00
Fund					
100 - General Fund	1.95	2.48	4.95	5.00	2.00
Total Department Count by Fund	1.95	2.48	4.95	5.00	2.00

Note: The Part-Time Personnel count for FY 2025/26 and FY 2026/27 is calculated based on the number of positions, rather than on full-time equivalent metrics as applied in prior years.



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
 - Clerk Services Assistant
 - Clerk Services Coordinator
- Additional Management Analyst position added.

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*

CITY MANAGER
FISCAL YEAR 2026-27 BUDGET DETAIL

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

<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*



COMMUNITY PROMOTION FISCAL YEAR 2026-27 BUDGET DETAIL

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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: \$700,798
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 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTALS	\$ 1,196,502	\$ 1,366,287	\$ 1,456,662	\$ 1,461,308	\$ 1,310,481

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTALS	\$ 1,196,502	\$ 1,366,287	\$ 1,456,662	\$ 1,461,308	\$ 1,310,481

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTALS	\$ 1,196,502	\$ 1,366,287	\$ 1,456,662	\$ 1,461,308	\$ 1,310,481

CITY CLERK

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
CITY CLERK	575,698	785,317	654,828	611,277	700,798
TOTALS	\$ 575,698	\$ 785,317	\$ 654,828	\$ 611,277	\$ 700,798

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
EMPLOYEE SERVICES	502,436	499,283	511,320	486,240	302,739
SUPPLIES & SERVICES	73,113	286,034	135,008	125,037	389,559
CAPITAL OUTLAY	149	-	8,500	-	8,500
TOTALS	\$ 575,698	\$ 785,317	\$ 654,828	\$ 611,277	\$ 700,798

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
GENERAL FUND	575,698	785,317	654,828	611,277	700,798
TOTALS	\$ 575,698	\$ 785,317	\$ 654,828	\$ 611,277	\$ 700,798

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 120 CITY MANAGER					
100-120-12					
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	802,666	611,941	633,388	669,663	569,313
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	161,246	335,674	309,408	302,656	206,973
** CITY MANAGER	963,912	947,615	942,795	972,320	776,286

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 140 CITY CLERK					
100-140-11					
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	-
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
5212 Deferred Comp Match	2,925	3,310	3,000	3,438	1,200
5220 Medicare	5,306	4,726	4,901	4,569	2,702
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	502,436	499,283	511,320	486,240	302,739
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	73,113	286,034	135,008	125,037	389,559
9006 Computer Equipment & Software	149	-	8,500	-	8,500
* CAPITAL OUTLAY	149	-	8,500	-	8,500
** CITY CLERK	575,698	785,317	654,828	611,277	700,798

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 150 COMMUNITY PROMOTION					
100-150-44					
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	152,540	294,102	316,733	334,165	339,691
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	36,493	84,079	161,289	126,152	87,756
** COMMUNITY PROMOTION	189,033	378,181	478,022	460,316	427,447

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 252 TWEEDY P & BIA DEPT 120 CITY MANAGER 252-120-12					
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
** TWEEDY P & BIA	19,828	10,639	17,145	12,872	17,171

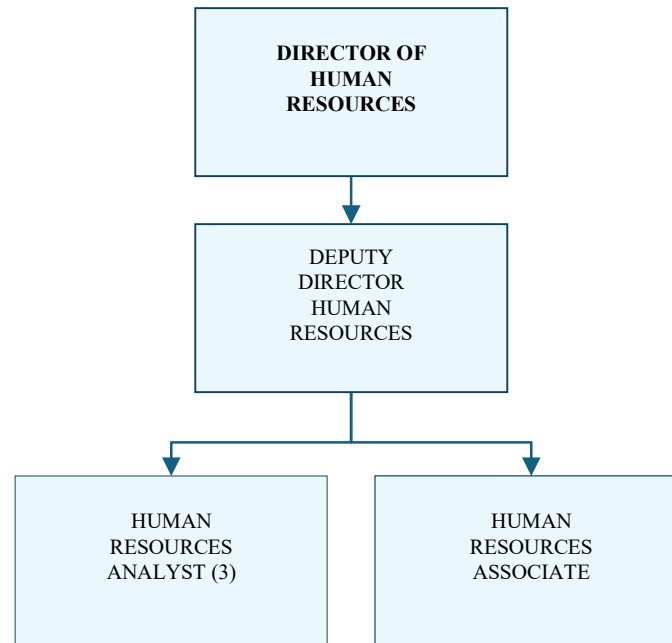
<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 263 PUBLIC ACCESS CORP FUND DEPT 150 COMMUNITY PROMOTION 263-150-12					
6305 Publications & Subscriptions	275	-	-	-	-
6309 Fees & Charges	-	-	-	-	53
6311 Commission Expense	350	175	700	221	700
6315 Cable Services	23,104	29,677	18,000	15,579	-
6802 Info Systems Allocation	-	-	-	-	-
* SUPPLIES & SERVICES	23,729	29,852	18,700	15,800	753
** PUBLIC ACCESS CORP FUND	23,729	29,852	18,700	15,800	753

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 411 WATER FUND DEPT 120 CITY MANAGER 411-120-12					
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
** WATER FUND CITY MANAGER	-	-	-	-	44,412

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 412 SEWER FUND DEPT 120 CITY MANAGER 412-120-12					
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
** SEWER FUND CITY MANAGER	-	-	-	-	44,412

HUMAN RESOURCES



CITY OF SOUTH GATE

HUMAN RESOURCES

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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	-
Total Full-Time	7.00	7.00	7.00	7.00	6.00
Fund					
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
Total Department Count by Fund	7.00	7.00	7.00	7.00	6.00



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 – Personnel

- Elimination of Risk Manager position

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

HUMAN RESOURCES 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 RESOURCES 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>
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.*

RISK MANAGEMENT FISCAL YEAR 2026-27 BUDGET DETAIL

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.
6356	CalPERS Replacement Benefit Plan	\$51,230	Replacement Benefit Plan costs for retirees paid in April, January and February of each year.

RISK MANAGEMENT FISCAL YEAR 2026-27 BUDGET DETAIL

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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 RESOURCES

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
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
TOTAL	\$ 9,147,171	\$ 13,672,208	\$ 12,013,838	\$ 9,940,193	\$ 12,529,473

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
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
TOTAL	\$ 9,147,171	\$ 13,672,208	\$ 12,013,838	\$ 9,940,193	\$ 12,529,473

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
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
TOTAL	\$ 9,147,171	\$ 13,672,208	\$ 12,013,838	\$ 9,940,193	\$ 12,529,473

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 201 HR ADMINISTRATION					
100-201-12					
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	877,944	969,194	1,006,124	957,808	1,095,219
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	338,104	416,828	464,299	381,376	474,197
** HUMAN RESOURCES	1,216,049	1,386,022	1,470,423	1,339,184	1,569,416

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

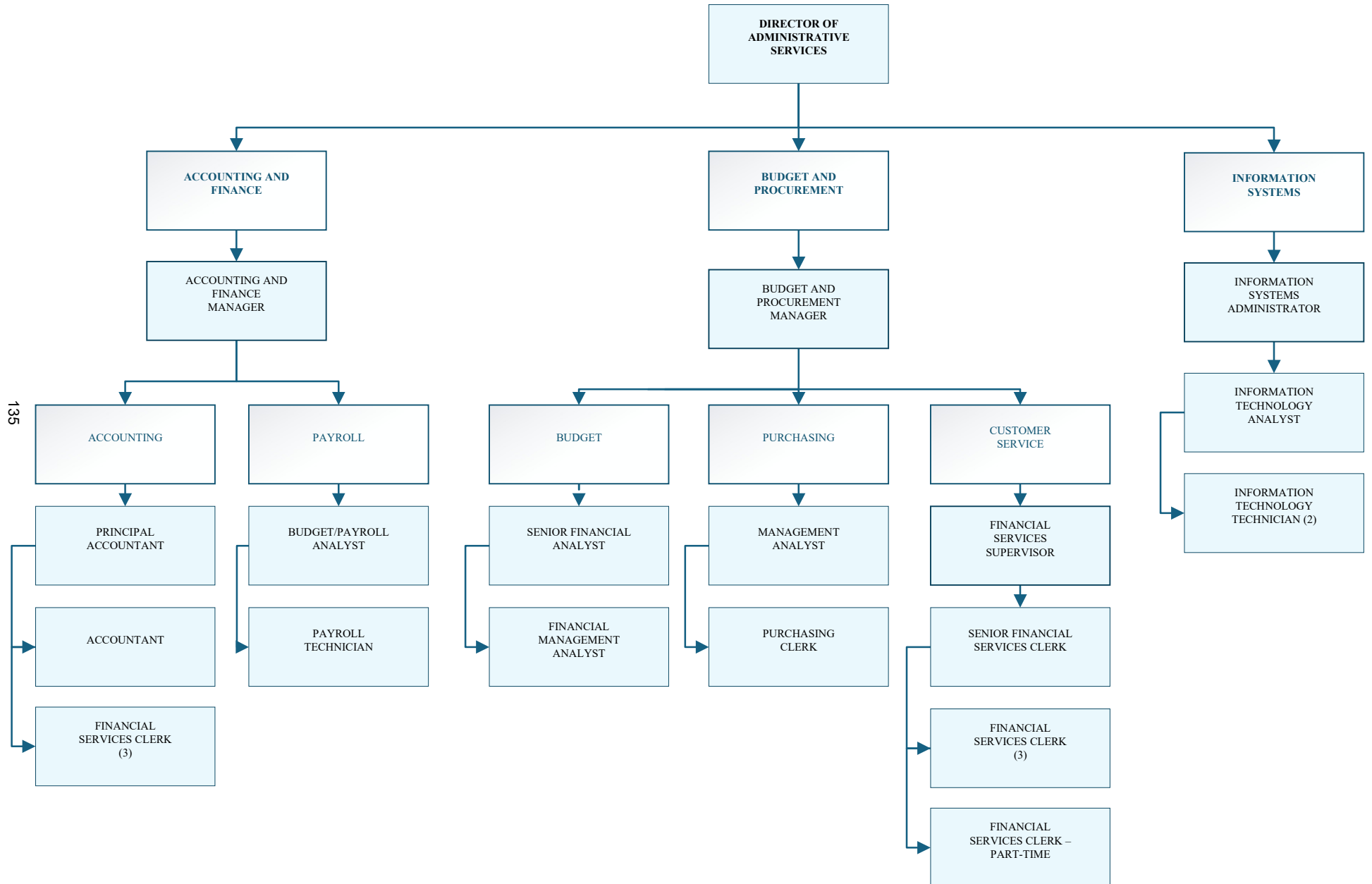
<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 411 WATER FUND DEPT 201 HR ADMINISTRATION 411-201-12					
5101 Salaries - FT Misc.	-	-	-	-	37,526
5122 Vacation Leave Payout	-	-	-	-	155
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
** WATER FUND HR ADMIN	-	-	-	-	70,377

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 411 WATER FUND DEPT 201 HR ADMINISTRATION 411-201-12					
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
** SEWER FUND HR ADMIN	-	-	-	-	70,377

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 511 RISK MANAGEMENT FUND					
DEPT 220 RISK MANAGEMENT					
511-220-12					
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	344,684	380,933	387,614	385,651	61,999
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	7,564,509	11,887,129	10,136,697	8,207,931	10,738,200
7999 Transfers Out	-	-	-	-	-
8008 Administrative Fees	21,929	18,124	19,104	7,427	19,104
* DEBT SERVICE	21,929	18,124	19,104	7,427	19,104
** RISK MANAGEMENT FUND	7,931,122	12,286,186	10,543,415	8,601,009	10,819,303

ADMINISTRATIVE SERVICES



CITY OF SOUTH GATE

ADMINISTRATIVE SERVICES

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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	-	-	-
Part-Time Positions					
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	-
Total Full-Time	24.00	25.00	25.00	23.00	23.00
Total Part-Time	1.42	1.42	1.40	3.00	2.00
Total Department Count	25.42	26.42	26.40	26.00	25.00

CITY OF SOUTH GATE

ADMINISTRATIVE SERVICES

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Fund					
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	
Total Department Count by Fund	25.42	26.42	26.40	26.00	25.00

Note: The Part-Time Personnel count for FY 2025/26 and FY 2026/27 is calculated based on the number of positions, rather than on full-time equivalent metrics as applied in prior years.



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
 - Financial Services Supervisor
- Reclass 1 Senior Customer Service Representative
 - Senior Financial Services Clerk
- Eliminate Business License Inspector and Intermediate Account Clerk II



ADMINISTRATIVE SERVICES DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

Notable Changes - Operations

- Issue RFP for a Cost-Based Fee Study
- Eliminating the Intermediate Account Clerk II slows payment processing
- Eliminating the Business License Inspector shifts inspections and compliance to Code Enforcement

Capital Outlay

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

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, and 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.*

GAS TAX 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.*

PURCHASING FISCAL YEAR 2026-27 BUDGET DETAIL

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6101	Professional Services	\$15,000	Management of insurance compliance by vendors
6202	Special Dept. Supplies	\$18,540	Costs associated with citywide water service for employees
6802	Info Systems 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 Allocation	\$6,015	Charges allocated to departments based on the number of vehicles, equipment and fuel used by each department
6805	Capital Asset & Equipment 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.*

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 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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.*

NON-DEPARTMENTAL FISCAL YEAR 2026-27 BUDGET DETAIL

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

<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.*

NON-DEPARTMENTAL
FISCAL YEAR 2026-27 BUDGET DETAIL

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.*

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.*

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 two Graffiti Abatement trucks
523-713-29-9003	Auto/Rolling Stock	\$18,865	Safety lighting installation of new EV Chevy Silverados
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.*

ADMINISTRATIVE SERVICES

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 4,577,808	\$ 5,789,706	\$ 6,404,010	\$ 5,631,473	\$ 6,416,319

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 4,577,808	\$ 5,789,706	\$ 6,404,010	\$ 5,631,473	\$ 6,416,319

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 4,577,808	\$ 5,789,706	\$ 6,404,010	\$ 5,631,473	\$ 6,416,319

NON DEPARTMENTAL

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTALS	\$ 24,083,666	\$ 37,917,045	\$ 984,204	\$ 801,349	\$ 36,236,069

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTALS	\$ 24,083,666	\$ 37,917,045	\$ 984,204	\$ 801,349	\$ 36,236,069

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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	-
TOTALS	\$ 24,083,666	\$ 37,917,045	\$ 984,204	\$ 801,349	\$ 36,236,069

SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
AIR QUALITY	113,592	307,627	120,843	104,239	435,612
TOTAL	\$ 113,592	\$ 307,627	\$ 120,843	\$ 104,239	\$ 435,612

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
SUPPLIES & SERVICES	79,974	42,724	8,091	8,091	107,711
CAPITAL OUTLAY	33,617	136,504	112,752	96,148	327,901
TOTAL	\$ 113,592	\$ 179,228	\$ 120,843	\$ 104,239	\$ 435,612

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
SCAQMD FUND	113,592	307,627	120,843	104,239	435,612
TOTAL	\$ 113,592	\$ 307,627	\$ 120,843	\$ 104,239	\$ 435,612

CAPITAL ASSET AND EQUIPMENT REPLACEMENT

EXPENDITURE SUMMARY BY PROGRAM

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

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 260,622	\$ 381,764	\$ 791,929	\$ 883,662	\$ 3,697,820

EXPENDITURE SUMMARY BY FUNDING SOURCES

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

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 301 ADMIN/ACCOUNTING					
100-301-12					
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	1,373,916	1,386,777	1,283,292	1,237,841	1,117,131
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	566,446	680,312	730,767	726,093	613,356
** ACCOUNTING	1,940,361	2,067,089	2,014,059	1,963,934	1,730,487

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 302 BUSINESS LICENSE					
100-302-12					
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	258,873	287,039	-	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	47,329	77,697	77,950	36,021	77,450
** BUSINESS LICENSE	306,202	364,736	77,950	45,165	77,450

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 303 PURCHASING					
100-303-12					
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	230,970	25,976	159,977	140,139	133,879
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	92,260	124,322	85,756	83,363	86,335
** PURCHASING	323,230	150,298	245,733	223,501	220,214

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 212 GAS TAX FUND					
DEPT 301 ADMIN/ACCOUNTING					
212-301-12					
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
** GAS TAX FD - ADMIN/ACCOUNTING	-	-	-	-	52,789

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 214 STREET SWEEPING FUND					
DEPT 304 CUSTOMER SERVICE					
214-304-12					
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
5123 Admin/Comp Time Payout	12	921	-	-	-
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
** STREET SWEEPING FD - CUST SVC	22,368	107,743	213,445	167,924	233,759

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 411 WATER FUND DEPT 304 CUSTOMER SERVICE 411-304-12					
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	400,703	609,116	908,486	777,430	1,024,589
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
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	602,056	688,550	636,577	517,365	662,392
** WATER FUND - CUSTOMER SVC	1,002,760	1,297,666	1,545,063	1,294,795	1,686,981

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 412 SEWER FUND					
DEPT 304 CUSTOMER SERVICE					
412-304-12					
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	34,369	276,767	444,993	382,785	481,951
6340 Training	-	-	-	-	1,000
6802 Info Systems Allocation	1,181	1,602	1,258	1,258	1,489
6803 Insurance Allocation	4,092	4,533	76,345	76,345	94,970
* SUPPLIES & SERVICES	5,273	6,135	77,603	77,603	97,459
** SEWER FUND - CUSTOMER SVC	39,642	282,902	522,596	460,388	579,410

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 413 REFUSE COLLECTION FUND					
DEPT 304 CUSTOMER SERVICE					
413-304-12					
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	84,372	11,355	4,826	5,206	-
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	1,683	1,683	1,683	1,683	1,683
* SUPPLIES & SERVICES	65,500	27,143	5,504	5,504	6,205
** REFUSE COLL FUND - CUST SVC	149,871	38,498	10,330	10,710	6,205

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 522 INFORMATION SYSTEMS FUND					
DEPT 305 INFORMATION SYSTEMS					
522-305-12					
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	<u>66,050</u>	<u>65,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
* 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	<u>40,288</u>	<u>35,812</u>	<u>140,000</u>	<u>74,526</u>	<u>100,000</u>
9006 Computer Equipment & Software	107,081	33,187	58,500	2,407	58,500
9999 Capitalized Assets	<u>(49,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
* CAPITAL OUTLAY	<u>58,043</u>	<u>33,187</u>	<u>58,500</u>	<u>2,407</u>	<u>58,500</u>
** INFORMATION SYSTEMS FUND	<u>1,026,543</u>	<u>1,636,262</u>	<u>1,629,835</u>	<u>1,461,292</u>	<u>1,829,024</u>

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

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

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 900 NON-DEPARTMENTAL					
100-900-12 MANAGEMENT					
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	242,280	160,335	142,737
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
** NON-DEPARTMENTAL	5,629,277	5,748,120	549,267	462,322	3,173,976

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

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

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 711 SPECIAL DEPOSITS					
DEPT 900 NON-DEPARTMENTAL					
711-900-99					
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	-
** SPECIAL DEPOSITS	101,320	135,654	-	6,240	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 268 ARPA FUNDS					
DEPT 310 TECHNOLOGY MASTER PLAN					
268-310-12					
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
** ARPA TECH MASTER PLAN FUNDS	278,299	371,566	178,586	138,581	74,925

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 268 ARPA FUNDS					
DEPT 900 NON-DEPARTMENTAL					
268-900-12					
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
** ARPA FUNDS	6,435,994	10,945,778	434,937	332,786	93,087

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

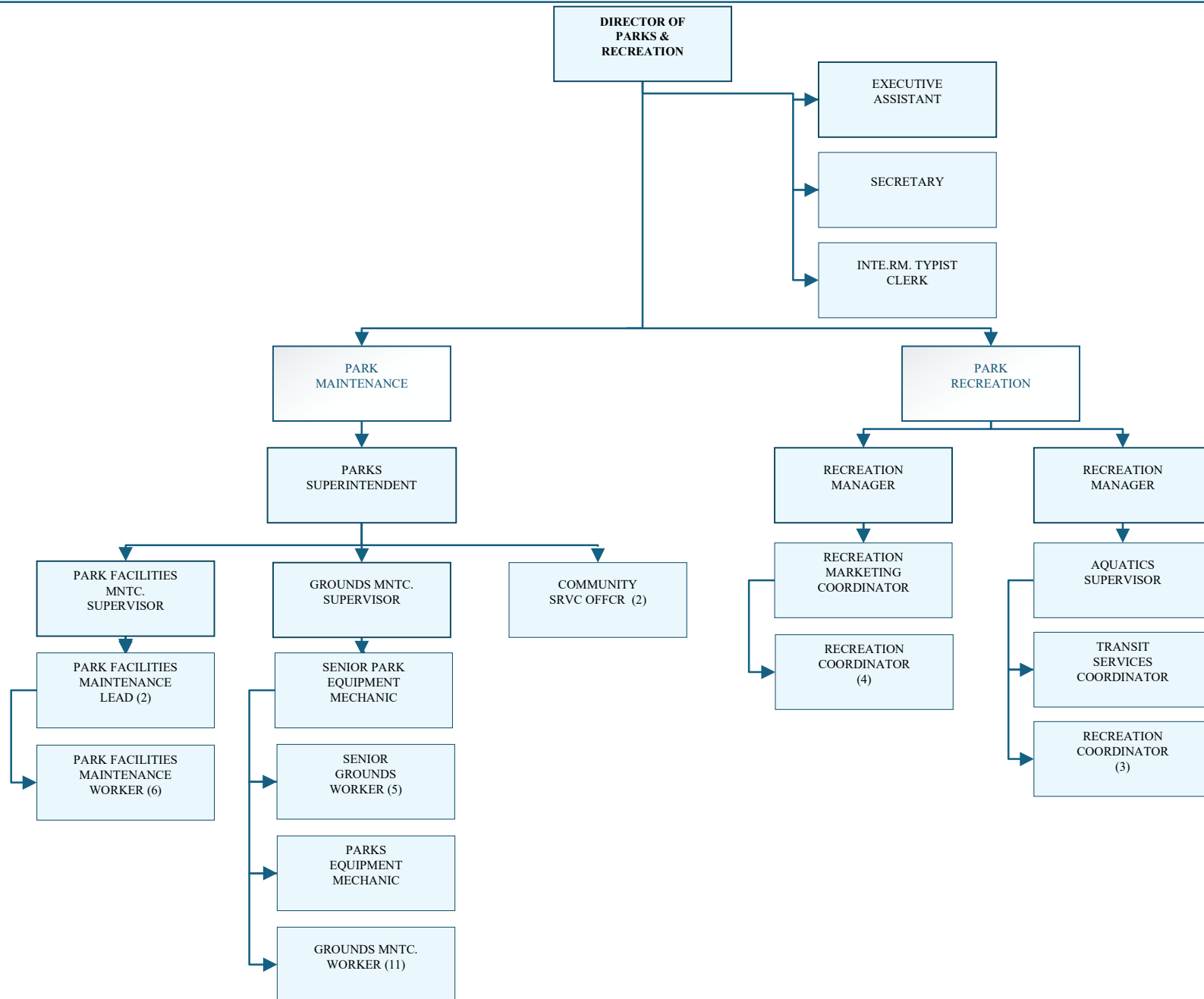
<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 223 SCAQMD					
DEPT 210 HUMAN RESOURCES					
223-XXX-XX					
223-210-12					
6309 Fees & Charges	-	-	-	-	211
6801 Administrative Allocation	8,089	7,724	8,091	8,091	7,500
* SUPPLIES & SERVICES	8,089	7,724	8,091	8,091	7,711
223-302-12					
9003 Auto/Rolling Stock	-	39,252	-	-	-
* CAPITAL OUTLAY	-	39,252	-	-	-
223-305-12					
9003 Auto/Rolling Stock	-	39,252	39,252	-	-
* CAPITAL OUTLAY	-	39,252	39,252	-	-
223-460-61					
9003 Auto/Rolling Stock	-	58,000	73,500	96,148	75,000
* CAPITAL OUTLAY	-	58,000	73,500	96,148	75,000
223-610-49					
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	-	-	-	-
223-710-12					
9003 Auto/Rolling Stock	-	128,399	-	-	-
* CAPITAL OUTLAY	-	128,399	-	-	-
223-713-12					
9003 Auto/Rolling Stock	-	-	-	-	252,901
* CAPITAL OUTLAY	-	-	-	-	252,901
** SCAQMD FUND	113,592	307,627	120,843	104,239	435,612

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 523 CAER FUND					
DEPT - ADMINISTRATIVE SERVICES					
523-XXX-XX					
523-304-12					
9006 Computer Equipment & Software	-	6,240	-	-	-
* CAPITAL OUTLAY	-	6,240	-	-	-
523-305-12					
9006 Computer Equipment & Software	-	-	-	-	1,500,000
* CAPITAL OUTLAY	-	-	-	-	1,500,000
523-306-12					
6309 Fees & Charges	-	-	-	-	2,536
* SUPPLIES & SERVICES	-	-	-	-	2,536
523-413-61					
9005 Machinery & Equipment	-	6,293	6,293	-	-
* CAPITAL OUTLAY	-	6,293	6,293	-	-
523-460-61					
9003 Auto/Rolling Stock	278,342	29,512	151,588	170,589	-
9999 Capitalized Assets	(278,342)	(29,512)	-	-	-
* CAPITAL OUTLAY	-	-	151,588	170,589	-
523-502-21					
9003 Auto/Rolling Stock	-	10,900	-	37,899	-
* CAPITAL OUTLAY	-	10,900	-	37,899	-
523-505-21					
9003 Auto/Rolling Stock	-	-	-	14,035	-
* CAPITAL OUTLAY	-	-	-	14,035	-
523-513-21					
9006 Computer Equipment & Software	-	-	5,037	-	-
* CAPITAL OUTLAY	-	-	5,037	-	-
523-710-12					
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	-
523-712-29					
9003 Auto/Rolling Stock	-	48,095	70,690	6,470	65,000
* CAPITAL OUTLAY	-	48,095	70,690	6,470	65,000
523-713-29					
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
523-750-12					
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	-	-	-
9005 Machinery & Equipment	-	-	-	-	-
* CAPITAL OUTLAY	18,191	67,806	-	-	-
523-900-12					
9003 Auto/Rolling Stock	-	-	-	-	1,911,419
* CAPITAL OUTLAY	-	-	-	-	1,911,419
** CAER FUND	328,428	715,109	1,339,437	1,164,088	3,697,820

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PARKS AND RECREATION



CITY OF SOUTH GATE

PARKS & RECREATION

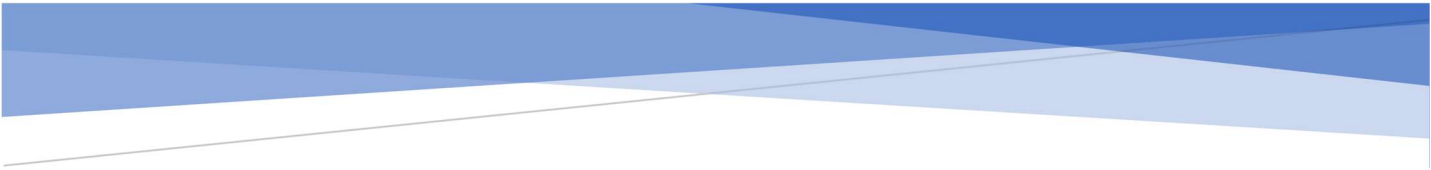
BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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	-	-	-
Part-Time Positions					
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
Total Full-Time	50.00	50.00	50.00	52.00	47.00
Total Part-Time	52.39	57.59	55.75	119.00	92.00
Total Department Count	102.39	107.59	105.75	171.00	139.00

Fund

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
Total Department Count by Fund	102.39	107.59	105.75	171.00	139.00

Note: The Part-Time Personnel count for FY 2025/26 and FY 2026/27 is calculated based on the number of positions, rather than on full-time equivalent metrics as applied in prior years.



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:

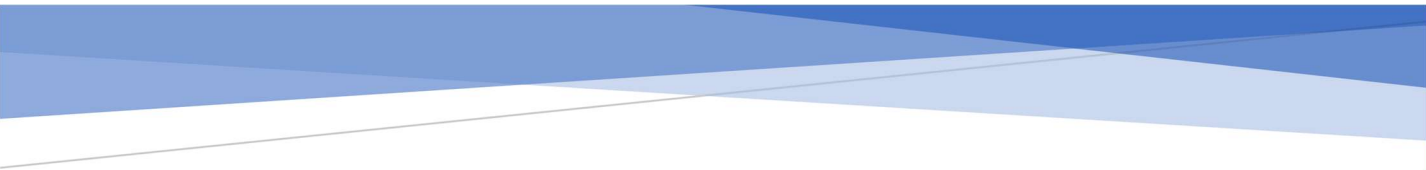
- Operating daily activities, meal programs, fitness classes, excursions, and educational sessions.
- Managing the Senior Center and lunch program in partnership with Human Services Association.
- Collaborate with other area Senior Programs to provide activities.

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

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

Account	Description	Total	Explanation
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.
6803	Insurance Allocation	\$211,907	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

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

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PARKS YOUTH PROGRAMS DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

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

Account	Description	Total	Explanation
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

Account	Description	Total	Explanation
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 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

Account	Description	Total	Explanation
6101	Professional Services	\$6,000	Sound tech & License / 1 Concert in the Park; 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

Account	Description	Total	Explanation
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**

Account	Description	Total	Explanation
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

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PARKS YOUTH SPORTS DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

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

Account	Description	Total	Explanation
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

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

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

Account	Description	Total	Explanation
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

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

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

Account	Description	Total	Explanation
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

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

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

Account	Description	Total	Explanation
5104	Salaries-CPPT 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.
6702	Facility Maintenance	\$35,000	PW Electrical Funding: 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

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

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

Account	Description	Total	Explanation
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.

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PARKS FACILITIES MAINTENANCE DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

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

Account	Description	Total	Explanation
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. PW Electrical Funding: 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
6805	Capital Asset & Equip. Replacement	\$11,547	Costs associated with the replacement of capital assets and equipment such as auto/rolling stock, machinery, and equipment.

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

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

Account	Description	Total	Explanation
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.

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

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

Account	Description	Total	Explanation
6310	Rents & Leases	\$25,000	Lease agreements with Edison for Circle & Hollydale Regional Parks 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

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PARKS TRANSIT DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

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

Account	Description	Total	Explanation
5103	Salaries- PT-Non-CP-Misc.	\$18,033	Rec Leader II
6101	Professional Svcs.	\$1,608,360	GATE Bus Program & Phone-a-Ride Program PW Funding 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

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PARK ENHANCEMENTS FUND DIVISION
FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$711,854

Park Enhancement Fund: 271-490-81

Account	Description	Total	Explanation
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 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 13,355,893	\$ 14,650,119	\$ 15,609,777	\$ 15,195,356	\$ 16,608,413

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 13,355,893	\$ 14,650,119	\$ 15,609,777	\$ 15,195,356	\$ 16,608,413

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 13,355,893	\$ 14,650,119	\$ 15,609,777	\$ 15,195,356	\$ 16,608,413

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 401 PARKS & RECREATION ADMIN					
100-401-61					
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	1,159,787	1,304,751	1,422,122	1,422,589	1,209,757
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
6805 Capital Asset & Equip Replacement	17,691	17,691	17,691	17,691	17,799
* SUPPLIES & SERVICES	455,455	620,531	643,606	1,007,144	372,595
9006 Computer Equipment & Software	-	660	-	-	-
* CAPITAL OUTLAY	-	660	-	-	-
** PARKS & RECREATION ADMIN	1,615,242	1,925,942	2,065,728	2,429,733	1,582,352

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 410 CONTRACT CLASSES					
100-410-61					
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	63,529	94,162	167,601	94,314	148,498
6101 Professional Services	60,171	64,903	81,100	57,901	81,100
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	84,646	96,066	130,445	101,691	133,609
** CONTRACT CLASSES	148,175	190,228	298,046	196,005	282,107

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 411 YOUTH PROGRAMS					
100-411-61					
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	152,193	161,194	184,754	178,412	191,717
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	38,780	56,312	46,414	27,655	41,026
** YOUTH PROGRAMS	190,973	217,506	231,168	206,068	232,743

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 412 SENIOR SERVICES					
100-412-61					
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	127,657	156,039	136,772	143,488	153,968
6101 Professional Services	17,837	18,514	21,600	20,033	21,600
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
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	2,068	2,068	2,068	2,068	2,081
* SUPPLIES & SERVICES	78,243	91,497	136,788	92,269	110,682
** SENIOR SERVICES	205,900	247,536	273,560	235,758	264,650

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 413 SPECIAL EVENTS					
100-413-61					
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	<u>1,995</u>	<u>1,995</u>	<u>1,995</u>	<u>1,995</u>	<u>2,007</u>
* SUPPLIES & SERVICES	<u>138,855</u>	<u>191,175</u>	<u>148,881</u>	<u>157,569</u>	<u>30,568</u>
** SPECIAL EVENTS	<u>223,209</u>	<u>310,619</u>	<u>258,513</u>	<u>256,523</u>	<u>123,397</u>

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 414 SPORTS CENTER					
100-414-61					
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	657,724	562,831	587,334	741,993	660,627
6101 Professional Services	46,914	52,429	65,508	45,774	50,508
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
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	140,845	213,162	218,653	190,613	210,930
** SPORTS CENTER	798,569	775,993	805,987	932,607	871,557

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 415 AQUATICS					
100-415-61					
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	870,771	968,220	1,055,849	867,522	746,544
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	270,789	267,977	159,013	95,479	150,554
9005 Machinery & Equipment	-	26,951	25,000	-	-
* CAPITAL OUTLAY	-	26,951	25,000	-	-
** AQUATICS	1,141,561	1,263,148	1,239,862	963,001	897,098

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 416 YOUTH SPORTS					
100-416-61					
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	158,896	230,859	206,182	233,573	195,710
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
6204 Small Tools & Equipment	-	-	-	50,000	-
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	2,709	2,709	2,709	2,709	2,725
* SUPPLIES & SERVICES	78,050	62,165	82,363	115,397	54,683
** YOUTH SPORTS	236,946	293,024	288,545	348,970	250,393

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 417 ADULT SPORTS					
100-417-61					
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	107,051	104,822	200,243	118,754	158,317
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	53,642	67,030	68,497	62,171	67,765
** ADULT SPORTS	160,692	171,852	268,740	180,924	226,082

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 418 TEEN PROGRAMMING					
100-418-61					
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	45,924	36,692	45,361	70,330	45,936
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	22,185	27,939	39,681	26,932	34,124
** TEEN PROGRAMMING	68,109	64,631	85,042	97,262	80,060

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 419 CULTURAL ARTS					
100-419-61					
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	142,982	212,119	134,182	169,422	5,275
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	35,839	59,282	53,939	37,963	1,600
** CULTURAL ARTS	178,821	271,401	188,121	207,385	6,875

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 460 GROUNDS MAINTENANCE					
100-460-61					
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	2,368,105	2,654,366	2,683,283	2,667,813	2,336,677
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	1,846,238	2,185,960	1,823,614	1,935,816	1,673,275
9003 Auto/Rolling Stock	61,353	11,445	-	-	-
9200 Park Improvements	200,000	38,249	-	-	-
* CAPITAL OUTLAY	261,353	49,694	-	-	-
** GROUNDS MAINTENANCE	4,475,697	4,890,020	4,506,897	4,603,629	4,009,952

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 461 FACILITIES MAINTENANCE					
100-461-61					
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	1,118,937	1,206,225	1,401,762	1,290,755	1,307,490
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	253,758	456,318	490,024	393,129	423,021
** FACILITIES MAINTENANCE	1,372,696	1,662,543	1,891,786	1,683,884	1,730,511

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND DEPT 470 GOLF COURSE 100-470-61					
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	130,509	98,574	77,011	110,539	75,889
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	1,553	1,553	1,553	1,553	1,562
* SUPPLIES & SERVICES	52,935	41,237	31,959	23,286	29,142
** GOLF COURSE	183,445	139,811	108,970	133,825	105,031

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 471 LEASED FACILITIES					
100-471-61					
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
** LEASED FACILITIES	<u>75,306</u>	<u>62,097</u>	<u>209,990</u>	<u>54,732</u>	<u>64,421</u>

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 221 PROP A TRANSIT FUND					
DEPT 480 TRANSPORTATION					
221-480-33					
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	174,304	158,101	301,965	222,910	188,687
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	1,592,524	1,962,139	2,557,247	2,412,529	2,162,273
7999 Transfers Out	-	-	-	-	2,553,923
* OTHER	-	-	-	-	2,553,923
** PROP A TRANSIT FUND	1,766,828	2,120,240	2,859,211	2,635,439	4,904,883
 <u>ACCOUNT DESCRIPTION</u>	 2023-24 ACTUAL EXPENDITURES	 2024-25 ACTUAL EXPENDITURES	 2025-26 ADOPTED BUDGET	 2025-26 PROJECTED EXPENDITURES	 2026-27 ADOPTED BUDGET
FUND 222 PROP C TRANSIT FUND					
DEPT 480 TRANSPORTATION					
222-480-33					
6101 Professional Services	284,019	-	-	-	-
* SUPPLIES & SERVICES	284,019	-	-	-	-
** PROP C TRANSIT FUND	284,019	-	-	-	-

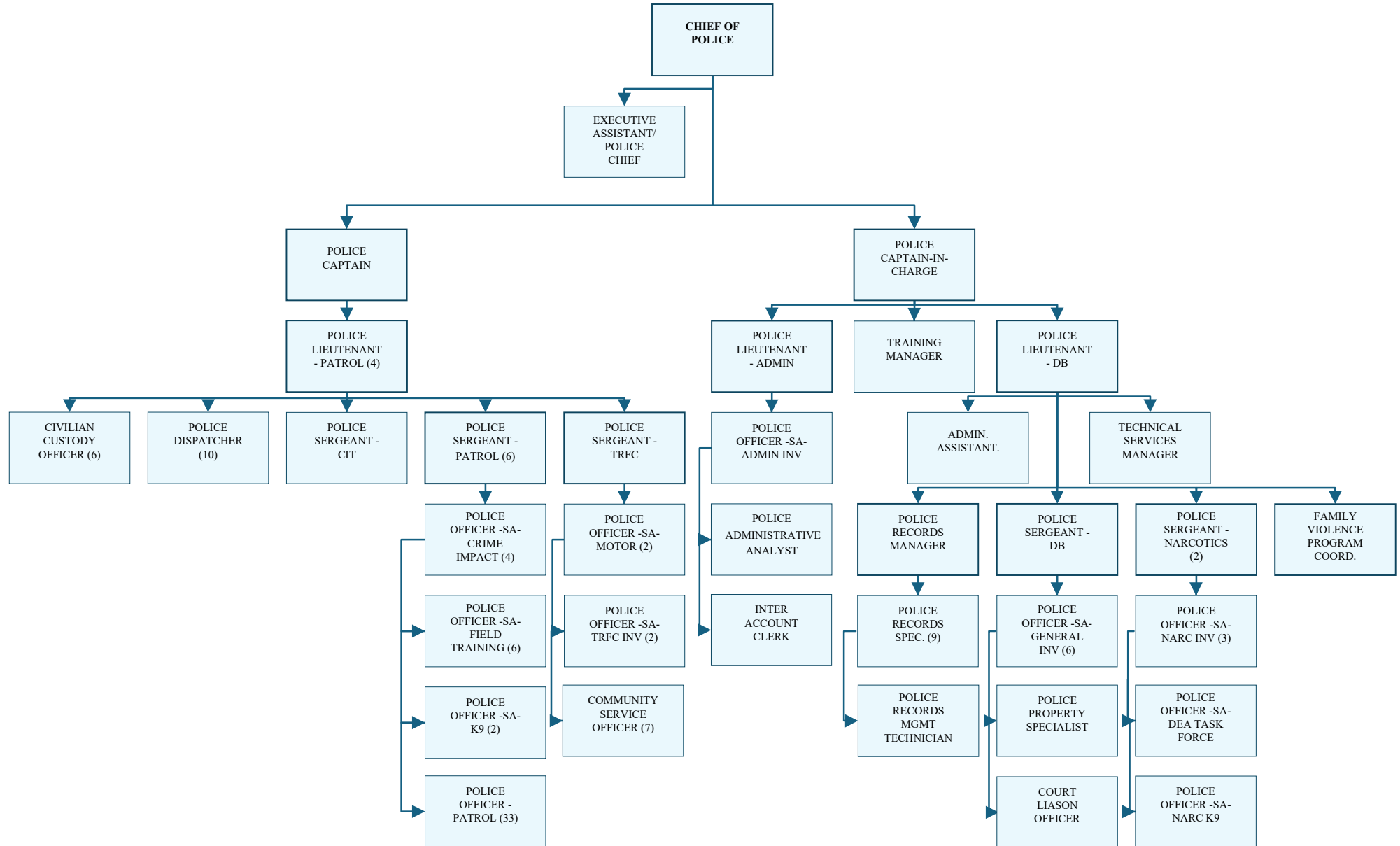
**CITY OF SOUTH GATE
FY 2026-27 ADOPTED BUDGET
EXPENDITURE DETAIL**

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 271 PARK ENHANCEMENTS FUND					
DEPT 490 PARK ENHANCEMENTS					
271-490-61					
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
9100 Facility Improvements	162,357	4,010	-	-	-
* CAPITAL OUTLAY	162,357	4,010	-	-	-
** PARK ENHANCEMENTS FUND	229,705	43,528	29,611	29,611	711,854

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 272 MEASURE A PARKS FUND					
DEPT 460 GROUNDS MAINTENANCE					
272-460-61					
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
** MEASURE A PARKS FUND	-	-	-	-	264,447

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POLICE DEPARTMENT



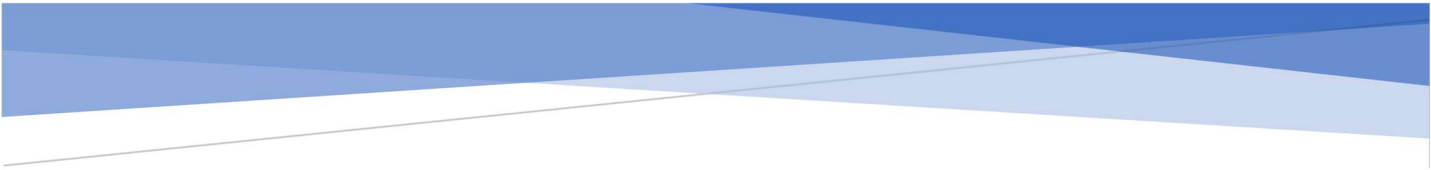
CITY OF SOUTH GATE

POLICE DEPARTMENT

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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
Part-Time Positions					
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	-	-	-	-
Total Full-Time	131.00	137.00	137.00	129.00	123.00
Total Part-Time	12.96	5.65	5.65	11.00	11.00
Total Department Count	143.96	142.65	142.65	140.00	134.00
Fund					
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
Total Department Count by Fund	143.96	142.65	142.65	140.00	134.00

Note: The Part-Time Personnel count for FY 2025/26 and FY 2026/27 is calculated based on the number of positions, rather than on full-time equivalent metrics as applied in prior years.



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, updated, 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 (1) Police Sergeant position
- Freeze (3) Police Records Specialist positions
- Freeze (1) Crime Analyst position
- Freeze (1) Crime Prevention Specialist 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

Capital Outlay

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

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

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6101	Professional Services	\$65,192	Costs associated with Live Scan fingerprinting of Police Explorers, volunteers and retirees. Costs associated with services for law enforcement policy manuals and training. Service calls for alarms and cameras to the jail and station, as well as alarm services of secured areas. Contracted specialized janitorial services. 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. Supplies for employee identification cards Printing Supplies for CCW (Concealed Carry Weapon) Permits 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 ADMINISTRATION FISCAL YEAR 2026-27 BUDGET DETAIL

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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	\$357,113	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

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>
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

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TRAFFIC BUREAU FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$2,716,831
Traffic Bureau: 100-505-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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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

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JAIL MAINTENANCE DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$984,277
Jail Maintenance Division: 100-507-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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DISPATCH CENTER DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$1,597,546

Dispatch Center Division: 100-508-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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RECORDS BUREAU FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$1,728,523
Records Bureau: 100-509-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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CRIME PREVENTION UNIT FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$104,266
Crime Prevention Unit: 100-511-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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POLICE INFORMATION TECHNOLOGY FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$607,332

Information Technology: 100-513-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.*

**PENSION OBLIGATION BOND
FISCAL YEAR 2026-27 BUDGET DETAIL**

Expenditure Explanations
FY 2026-27 Budget: \$2,013,775
Police Obligation Bond: 100-590-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
8003	D/S Administrative 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.*

ASSET FORFEITURE FUND FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$1,465,692
Asset Forfeiture Fund: 235-570-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

Expenditure Explanations
FY 2026-27 Budget: \$1,465,692
Asset Forfeiture Fund: 235-570-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.*

LAW ENFORCEMENT GRANTS 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

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Expenditure Explanations
FY 2026-27 Budget: \$40,000
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
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 Security: 232-541-21

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6204	Small Tools & Equipment	\$75,000	Intersection Cameras

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LAW ENFORCEMENT GRANTS 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

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Expenditure Explanations
FY 2026-27 Budget: \$17,232
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

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POLICE

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 35,292,856	\$ 33,241,441	\$ 45,003,577	\$ 43,560,311	\$ 43,743,218

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 35,292,856	\$ 33,241,441	\$ 45,003,577	\$ 43,560,311	\$ 43,743,218

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
TOTAL	\$ 35,292,856	\$ 33,241,441	\$ 45,003,577	\$ 43,560,311	\$ 43,743,218

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 501 POLICE ADMINISTRATION					
100-501-21					
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	2,297,460	2,444,911	3,768,479	3,716,345	3,326,217
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	1,339,965	1,683,726	1,947,762	2,208,800	2,032,872
** POLICE ADMINISTRATION	3,637,424	4,128,637	5,716,242	5,925,145	5,359,089

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 502 POLICE PATROL					
100-502-21					
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	13,526,760	9,916,014	16,247,428	15,955,476	15,937,026
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	1,644,048	2,894,908	3,382,221	3,311,799	3,336,707
** POLICE PATROL	15,170,808	12,810,922	19,629,649	19,267,276	19,273,733

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 505 TRAFFIC					
100-505-21					
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	2,164,630	1,555,991	2,292,477	2,321,901	1,839,326
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
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	1,267,704	1,659,707	1,597,154	1,474,564	877,505
** TRAFFIC	3,432,333	3,215,698	3,889,631	3,796,466	2,716,831

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 506 DETECTIVE BUREAU					
100-506-21					
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	4,061,723	3,715,487	5,504,283	5,198,529	6,137,870
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	519,585	1,061,148	1,217,755	1,113,954	1,374,047
** DETECTIVE BUREAU	4,581,308	4,776,635	6,722,038	6,312,483	7,511,917

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 507 JAIL MAINTENANCE					
100-507-21					
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
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	931,142	752,091	711,169	644,627	739,107
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
6317 Court Surcharge and Fees	-	-	-	-	1
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	123,969	226,199	221,076	177,062	245,170
** JAIL MAINTENANCE	1,055,111	978,290	932,245	821,689	984,277

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 508 DISPATCH CENTER					
100-508-21					
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	1,035,597	1,168,368	1,375,483	1,300,807	1,340,979
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	46,299	187,675	232,946	221,796	256,567
** DISPATCH CENTER	1,081,896	1,356,043	1,608,429	1,522,603	1,597,546

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 509 POLICE RECORDS BUREAU					
100-509-21					
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	1,345,458	1,564,263	1,663,522	1,568,497	1,437,136
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	53,635	228,528	285,079	269,101	291,387
** POLICE RECORDS BUREAU	1,399,092	1,792,791	1,948,601	1,837,598	1,728,523

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 511 CRIME PREVENTION UNIT					
100-511-21					
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	155,206	167,294	162,096	170,817	49,905
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	1,232	1,232	1,232	1,232	1,239
* SUPPLIES & SERVICES	48,145	71,548	83,321	77,506	54,361
** CRIME PREVENTION UNIT	203,351	238,842	245,418	248,324	104,266

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 513 POLICE INFORMATION TECHNOLOGY					
100-513-21					
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	184,577	171,908	170,874	110,119	159,790
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
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	821,706	479,426	514,630	597,604	447,542
** POLICE INFORMATION TECH.	1,006,283	651,334	685,504	707,722	607,332

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 590 POLICE PENSION OBLIG BOND					
100-590-21					
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
** POLICE PENSION OBLIG BONDS	<u>2,012,869</u>	<u>2,014,918</u>	<u>2,014,340</u>	<u>1,818,456</u>	<u>2,013,775</u>
TOTAL PD GENERAL FUND					

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 230 LAW ENFORCE GRANTS FUND					
DEPT 540 STATE COPS GRANT					
230-540-21					
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	88,825	111,340	123,203	107,355	-
6309 Fees & Charges	-	-	-	-	264
6802 Info Systems Allocation	5,273	7,150	5,618	5,618	6,648
6803 Insurance Allocation	35,977	15,313	18,820	18,820	-
* SUPPLIES & SERVICES	41,250	22,463	24,438	24,438	6,912
** STATE COPS GRANT	130,075	133,803	147,641	131,793	6,912

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 231 LAW ENFORCE GRANTS FUND					
DEPT 551 ABC GRANT					
231-551-21					
5111 Overtime Sworn	2,830	-	-	-	-
5220 Medicare	41	-	-	-	-
* EMPLOYEE SERVICES	2,871	-	-	-	-
6202 Special Dept. Supplies	412	-	-	-	-
6208 Office Equipment	1,955	-	-	-	-
* SUPPLIES & SERVICES	2,367	-	-	-	-
** ABC GRANT	5,238	-	-	-	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 231 LAW ENFORCE GRANTS FUND					
DEPT 554 EDWARD BYRNE GRANT (JAG \$47K)					
231-554-21					
6204 Small Tools & Equipment	-	-	-	-	40,000
6701 Equipment Maintenance	-	-	40,000	40,000	-
* SUPPLIES & SERVICES	-	-	40,000	40,000	40,000
** EDWARD BYRNE GRANT (JAG \$47K)	-	-	40,000	40,000	40,000

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 231 LAW ENFORCE GRANTS FUND					
DEPT 556 OTS GRANT					
231-556-21					
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
** OTS GRANT	-	(58)	-	-	83,057

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 231 LAW ENFORCEMENT GRANTS FUND					
DEPT 566 CANNABIS TAX FUND GRANT PROGRAM					
231-566-21					
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
** CANNABIS TAX FUND GRANT PROG	-	-	-	3,335	17,232
** LAW ENFORCE GRANTS FUND	5,238	(58)	40,000	43,335	140,289

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 232 LAW ENFORCEMENT GRANTS					
DEPT 541 HOMELAND SECURITY GRANT					
232-541-21					
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
** HOMELAND SECURITY GRANT	64,371	7,629	40,000	46,725	75,000

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 233 STATE COMMUNITY/CORRECTIONS GRANT					
DEPT 565 STATE COMM/CORR GRANT (BSCC)					
233-565-21					
6101 Professional Services	-	-	-	3,739	-
6204 Small Tools & Equipment	10,386	15,049	-	23,817	-
* SUPPLIES & SERVICES	10,386	15,049	-	27,556	-
** STATE COMM/CORR GRANT (BSCC)	10,386	15,049	-	27,556	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 235 ASSET FORFEITURE					
DEPT 570 ASSET SEIZURE					
235-570-21					
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	211,404	2,875	208,968	9,261	208,968
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	803,660	662,076	1,069,165	737,883	935,314
8005 Accrual Adjustment	-	(156,985)	-	-	-
8301 Lease Principal	122,460	147,705	-	-	-
8302 Lease Interest	12,632	9,280	-	-	-
* DEBT SERVICE	135,092	-	-	-	-
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	190,319	366,166	27,700	42,013	321,410
** ASSET FORFEITURE	1,340,475	1,031,117	1,305,833	789,156	1,465,692

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 236 OTS GRANT					
DEPT 556 OTS GRANT (STEP)					
236-556-21					
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	-
** OTS GRANT (STEP)	111,806	84,706	78,006	206,130	-

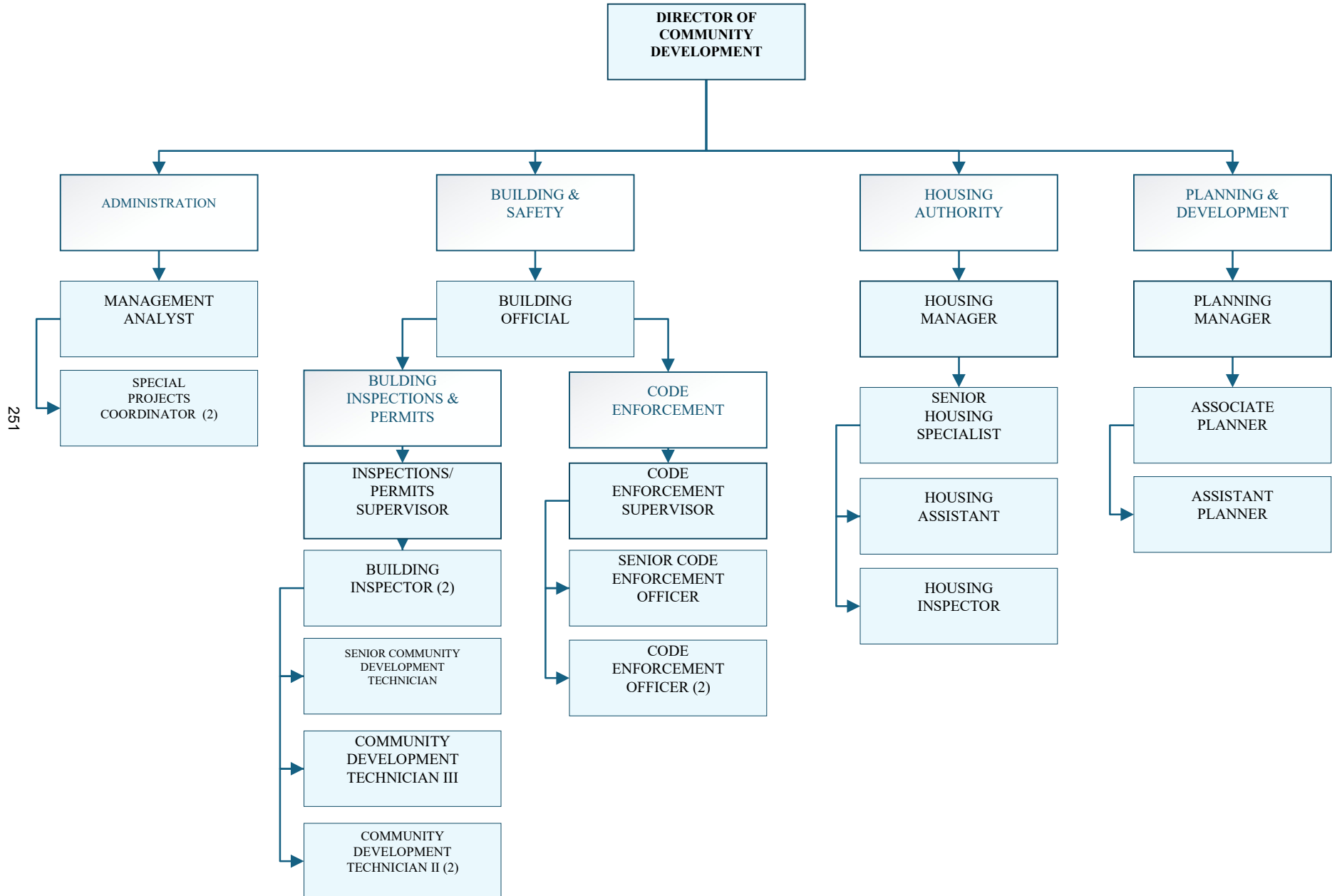
<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 237 LAW ENFORCE GRANTS FUND					
DEPT 554 EDWARD BYRNE GRANT (JAG \$47K)					
237-554-21					
9006 Computer Equipment & Software	50,031	-	-	-	-
* CAPITAL OUTLAY	50,031	-	-	-	-
** EDWARD BYRNE GRANT (JAG \$47K)	50,031	-	-	-	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 238 HOMELESS OUTREACH SERVICES TEAM (HOST)					
DEPT 559 HOMELESS OUTREACH SERVICES (HOST)					
238-559-21					
5111 Overtime Sworn	-	5,003	-	57,027	41,000
5220 Medicare	-	72	-	826	595
* EMPLOYEE SERVICES	-	5,075	-	57,853	41,595
** HOMELESS OUTREACH GRANT FUND	-	5,075	-	57,853	41,595

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 239 MEASURE A POLICE					
DEPT 511 CRIME PREVENTION UNIT					
239-511-21					
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
** MEASURE A POLICE FUND	-	-	-	-	116,441

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COMMUNITY DEVELOPMENT



CITY OF SOUTH GATE

COMMUNITY DEVELOPMENT

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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	2.00
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
Part-Time Positions					
CD Interns	0.64	0.72	0.72	-	-
Code Enforcement Officer	1.40	0.92	1.38	2.00	-
Total Full-Time	24.00	28.00	32.00	27.00	23.00
Total Part-Time	2.04	1.64	2.10	2.00	-
Total Department Count	26.04	29.64	34.10	29.00	23.00

Fund

100 - General Fund	20.22	22.95	24.41	25.15	19.15
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	-	-	-	-
Total Department Count by Fund	26.04	29.64	34.10	29.00	23.00

Note: The Part-Time Personnel count for FY 2025/26 and FY 2026/27 is calculated based on the number of positions, rather than on full-time equivalent metrics as applied in prior years.



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 two part-time Code Enforcement Officers.
- Administration Division: Management Analyst hired.
- Senior Planner, Senior Secretary, Clerical Assistant, Management Analyst and Code Enforcement Officer under a hiring freeze.



COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2026-27 BUDGET SNAPSHOT

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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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: California Association of Local Economic Development (CALED) 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

Account	Description	Total	Explanation
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
6802	Info Systems Allocation	\$49,512	Charges allocated to departments based on the number of computers, equipment, software that require IT support/maint.
6803	Insurance Allocation	\$253,270	Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims
6804	Vehicle Maint. Allocation	\$18,046	Charges allocated to 4 vehicles
6805	Capital Assets & Equipment	\$16,893	Charges allocated to departments based on overhead operational costs

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

Expenditure Explanations
FY 2026-27 Budget: \$1,321,270
Planning Division: 100-603-41

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
5110	Overtime	\$3,000	Overtime for Planning staff
6120	Developer Deposit 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 Subscriptions	\$10,916	Public hearing notices, GIS annual subscription
6311	Commission Expense	\$15,000	24 annual meetings for 5 Planning Commissioners
6340	Training	\$3,000	Cost for training planners
6730	Software Maintenance	\$17,125	Software certificates, geographic information systems (GIS)
6802	Info Systems Allocation	\$14,773	Charges allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance
6803	Insurance Allocation	\$138,456	Charges allocated to departments based on costs for unemployment, workers' comp. and liability claims
6805	Capital Asset & Equip	\$5,839	Charges allocated to departments based on overhead operational costs

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CODE ENFORCEMENT FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$913,418

Code Enforcement Division: 100-604-29

Account	Description	Total	Explanation
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

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HOUSING DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$5,725,349
Housing Division: 241-630-43

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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HOUSING DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$81,958

Home Program Division: 242-601-43

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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: \$367,371

ARP Funds: 242-606-43

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6101	Professional Services	\$367,371	ARP Grant Funds

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Expenditure Explanations

FY 2026-27 Budget: \$437,508

Home Project Division: 242-631-43

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6604	CHDO	\$197,508	CHDO
6694	Home Residential Rehab Program	\$240,000	Home Residential Rehab Program

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HOUSING DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$231,661
CDBG Admin Division: 243-601-43

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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
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

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Expenditure Explanations
FY 2026-27 Budget: \$450,820
CDBG Programs Division: 243-634-XX

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

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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

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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

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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 Dudlex 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	Administrative Allocation	7,063	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.*

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 remediation of 7916 Long Beach Blvd
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

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**SUCCESSOR AGENCY
FISCAL YEAR 2026-27 BUDGET DETAIL**

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

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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 - \$5,122

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COMMUNITY DEVELOPMENT EPA GRANT
FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$341,498

EPA Grant Projects: 100-622-49

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6101	Professional Services	\$341,498	Multi-Year Grant: Craig Communications; SCS

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COMMUNITY DEVELOPMENT

EXPENDITURE SUMMARY BY PROGRAM

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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	913,418
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
TOTAL	\$ 11,694,534	\$ 13,353,277	\$ 23,656,935	\$ 14,044,561	\$ 14,755,440

*Administration includes CD Admin, Hsg Authority Admin, CDBG Admin

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
EMPLOYEE SERVICES	3,029,378	3,421,133	4,235,080	3,636,266	3,813,880
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
TOTAL	\$ 11,694,534	\$ 13,353,277	\$ 23,656,935	\$ 14,044,561	\$ 14,755,440

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
GENERAL FUND	3,972,796	4,632,230	6,401,428	5,403,628	5,492,378
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
TOTAL	\$ 11,694,534	\$ 13,353,277	\$ 23,656,935	\$ 14,044,561	\$ 14,755,440

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 601 COMMUNITY DEVELOPMENT ADMIN.					
100-601-42					
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	360,617	378,805	645,924	661,210	513,454
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	248,021	239,180	270,139	213,031	178,063
** ADMINISTRATION	608,637	617,985	916,063	874,241	691,517

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 602 INSPECTIONS					
100-602-42					
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	1,118,235	1,169,849	1,342,162	1,193,331	1,357,861
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	493,432	711,983	877,233	793,410	866,814
9100 Facility Improvements	-	3,466	-	-	-
* CAPITAL OUTLAY	-	3,466	-	-	-
** INSPECTIONS	1,611,667	1,885,298	2,219,395	1,986,741	2,224,675

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 603 PLANNING					
100-603-41					
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	345,388	629,348	842,948	691,267	711,413
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	329,175	409,540	853,113	680,663	609,857
** PLANNING	674,563	1,038,888	1,696,061	1,371,930	1,321,270

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 604 CODE ENFORCEMENT					
100-604-29					
5101 Salaries - FT Misc.	285,235	320,026	485,776	213,447	370,307
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	46,699
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	5,412
5221 Group Medical Insurance	53,491	60,952	124,880	41,190	68,235
5230 Life Insurance	504	525	839	298	469
5231 Dental Insurance	2,228	2,446	3,678	1,197	2,450
5232 Long Term Disability	584	801	611	486	708
5240 Workers Compensation	10,513	12,196	23,284	23,284	20,774
5241 Unemployment Insurance	375	520	789	789	704
* EMPLOYEE SERVICES	546,997	534,196	867,306	451,730	619,776
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	417,178	538,591	361,104	389,005	293,642
** CODE ENFORCEMENT	964,176	1,072,787	1,228,411	840,734	913,418

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 622 EPA GRANT PROJECTS					
100-622-49					
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
** EPA GRANT PROJECTS	113,752	17,272	341,498	329,981	341,498

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 246 EMERGENCY HOUSING VOUCHER (EHV)					
DIV 637 EMERGENCY HOUSING VOUCHER (EHV)					
246-637-43					
6601 Housing Assistance Pmts	242,251	347,210	244,070	439,016	-
* SUPPLIES & SERVICES	242,251	347,210	244,070	439,016	-
** EHV FUND	242,251	347,210	244,070	439,016	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 240 HOUSING AUTHORITY ADMIN DEPT 650 13050 PARAMOUNT BLVD 240-650-43					
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	-
* 13050 PARAMOUNT BLVD	23,238	16,094	-	12,000	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 240 HOUSING AUTHORITY ADMIN DEPT 651 7916 LONG BEACH BLVD 240-651-43					
9121 Predev Costs - 7916 Long Beach Blvd	59	-	-	-	-
* CAPITAL OUTLAY	59	-	-	-	-
* 7916 LONG BEACH BLVD	59	-	-	-	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 241 HOUSING AUTHORITY					
DEPT 630 HOUSING					
241-630-43					
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
* EMPLOYEE SERVICES	501,161	434,670	405,589	441,872	514,181
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	31,347	32,268	66,000	47,261	66,000
* SUPPLIES & SERVICES	5,176,122	6,300,187	5,172,168	6,206,255	5,211,168
* HOUSING SECTION 8 FUNDS	5,677,282	6,734,857	5,577,757	6,648,127	5,725,349
** HOUSING AUTHORITY FUND	5,677,282	6,734,857	5,577,757	6,648,127	5,725,349

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 242 HOME PROGRAM DEPT 601 ADMINISTRATION 242-601-43					
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	30,530	19,733	29,903	24,894	32,542
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	64,378	39,781	46,837	30,925	49,416
* HOME PROGRAM ADMINISTRATION	94,908	59,514	76,740	55,819	81,958

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 242 HOME PROGRAM DEPT 640 HOUSING AUTH CARES FUNDS 242-640-43					
6106 PW-New Development-Other Srvcs	12,540	-	-	-	-
6309 Fees & Charges	13,013	-	-	-	-
* SUPPLIES & SERVICES	25,553	-	-	-	-
* HOUSING AUTH CARES FUNDS	25,553	-	-	-	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 242 HOME PROGRAM					
DEPT 605 HOME DELIVERY PROG ADM					
242-605-43					
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	1,266	19,089	-	5,178	-
6803 Insurance Allocation	-	2,893	-	-	-
* SUPPLIES & SERVICES	-	2,893	-	-	-
* HOME DELIVERY PROG ADMIN	1,266	21,982	-	5,178	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 242 HOME PROGRAM					
DEPT 606 ARP FUNDS					
242-606-43					
6101 Professional Services	13,540	-	367,371	7,442	367,371
* SUPPLIES & SERVICES	13,540	-	367,371	7,442	367,371
** ARP FUNDS	13,540	-	367,371	7,442	367,371

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 242 HOME PROGRAM					
DEPT 631 GRANTS/SPECIAL PROGRAMS					
242-631-43					
6603 Affordable Housing	-	-	3,729,718	-	-
6604 CHDO	-	-	-	-	197,508
6609 Lead Abatement Grant	1,850	-	-	-	-
6694 Home Residential Rehab Program	142,822	-	200,623	-	240,000
* SUPPLIES & SERVICES	144,672	-	3,930,342	-	437,508
* GRANTS/SPECIAL PROGRAMS	144,672	-	3,930,342	-	437,508
** HOME PROGRAM FUND	279,938	81,496	4,374,453	68,439	886,837

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DIV 601 ADMINISTRATION					
243-601-43					
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	119,788	235,443	46,795	115,395	64,653
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	180,159	214,700	191,571	105,767	167,008
** CDBG ADMINISTRATION	299,947	450,143	238,366	221,162	231,661

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DIV 604 CDBG CODE ENFORCEMENT					
243-604-29					
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	<u>7,033</u>	-	-	-	-
* SUPPLIES & SERVICES	<u>7,033</u>	-	-	-	-
** CDBG CODE ENFORCEMENT	<u>11,056</u>	-	-	-	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DIV 605 HOME PROGRAM DELIVERY COST					
243-605-43					
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>
** CDBG HOME PROGRAM DELIVERY	<u>14,174</u>	<u>7,763</u>	<u>103,869</u>	<u>17,389</u>	<u>86,580</u>

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DIV 607 CDBG COVID-19 FUNDS					
243-607-43-49					
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	-	<u>9,646</u>	-	-	-
* SUPPLIES & SERVICES	<u>22,744</u>	<u>170,474</u>	<u>17,129</u>	<u>86,177</u>	<u>6,137</u>
** CDBG COVID-19 FUNDS	<u>22,744</u>	<u>170,474</u>	<u>17,129</u>	<u>86,177</u>	<u>6,137</u>

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DIV 634 CDBG PROJECTS/PROGRAMS					
243-634-29 PUBLIC SAFETY PROGRAMS					
6622 Family Violence Prevention	28,978	30,303	25,000	24,895	27,000
6623 Police Explorers	17,422	26,976	23,500	23,000	23,000
* SUPPLIES & SERVICES	46,401	57,279	48,500	47,895	50,000
243-634-49 OTHER COMM. DEV PROGRAMS					
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	141,089	257,525	763,674	285,767	385,820
243-634-59 OTHER HEALTH & SAFETY PROG.					
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
243-634-61 PARKS & RECREATION					
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
* CAPITAL OUTLAY	-	-	855,000	144,704	1,100,000
** PUBLIC SAFETY PROGRAMS	187,490	323,804	1,682,174	646,261	1,550,820
<u>ACCOUNT DESCRIPTION</u>					
FUND 243 CDBG FUND					
DIV 641 SIGN PROGRAM					
243-641-49					
5240 Workers Compensation	61	-	-	-	-
5241 Unemployment Insurance	2	-	-	-	-
* EMPLOYEE SERVICES	63	-	-	-	-
6101 Professional Services	19,455	-	-	-	-
* SUPPLIES & SERVICES	19,455	-	-	-	-
** SIGN PROGRAMS	19,518	-	-	-	-
** CDBG PROJECTS/PROGRAMS	207,007	323,804	1,682,174	646,261	1,550,820
** CDBG FUND	554,928	952,184	2,041,538	970,988	1,875,198

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 265 PERMANENT LOCAL HSG GRNT					
DEPT 608 PERMANENT LOCAL HSG GRANT					
265-608-41					
6101 Professional Services	-	4,465	-	-	-
6340 Training	6,184	-	-	-	-
* SUPPLIES & SERVICES	6,184	4,465	-	-	-
** PERMANENT LOCAL HSG GRANT	6,184	4,465	-	-	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 266 SB2 GRANT FUND					
DEPT 611 SB2 GRANT					
266-611-41					
6101 Professional Services	3,613	-	-	-	-
6730 Software Maintenance	51,800	-	-	-	-
* SUPPLIES & SERVICES	55,413	-	-	-	-
** SB2 GRANT	55,413	-	-	-	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 267 LEAP GRANT FUND					
DEPT 612 LEAP GRANT					
267-612-41					
6101 Professional Services	108,581	68,598	-	-	-
6309 Fees & Charges	-	688	-	-	-
* SUPPLIES & SERVICES	108,581	69,286	-	-	-
** LEAP GRANT	108,581	69,286	-	-	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 321 SUCCESSOR AGENCY FUND					
DEPT 660 OPERATIONS					
321-660-43					
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
** SUCCESSOR AGENCY FUND	70,311	70,301	70,311	-	70,311

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 322 LOW/MOD INCOME HOUSING ASSET FUND					
DEPT 630 HOUSING					
322-630-43					
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
** LOW/MOD INCOME HOUSING	13,239	11,096	6,766	6,766	7,063

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 322 LOW/MOD INCOME HOUSING ASSET FUND					
DEPT 645 L/M HOUSING 9001-9019 LONG BEACH BLVD					
322-645-43					
6101 Professional Services	14,946	8,711	-	-	-
6360 Relocation Costs	270	-	-	-	-
* SUPPLIES & SERVICES	15,216	8,711	-	-	-
** 9001-9019 LONG BEACH BLVD	15,216	8,711	-	-	-

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 322 LOW/MOD INCOME HOUSING ASSET FUND					
DEPT 646 L/M HOUSING 2703 TWEEDY BLVD					
322-646-43					
6101 Professional Services	1,711	-	-	-	-
* SUPPLIES & SERVICES	1,711	-	-	-	-
** 2703 TWEEDY BLVD	1,711	-	-	-	-

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

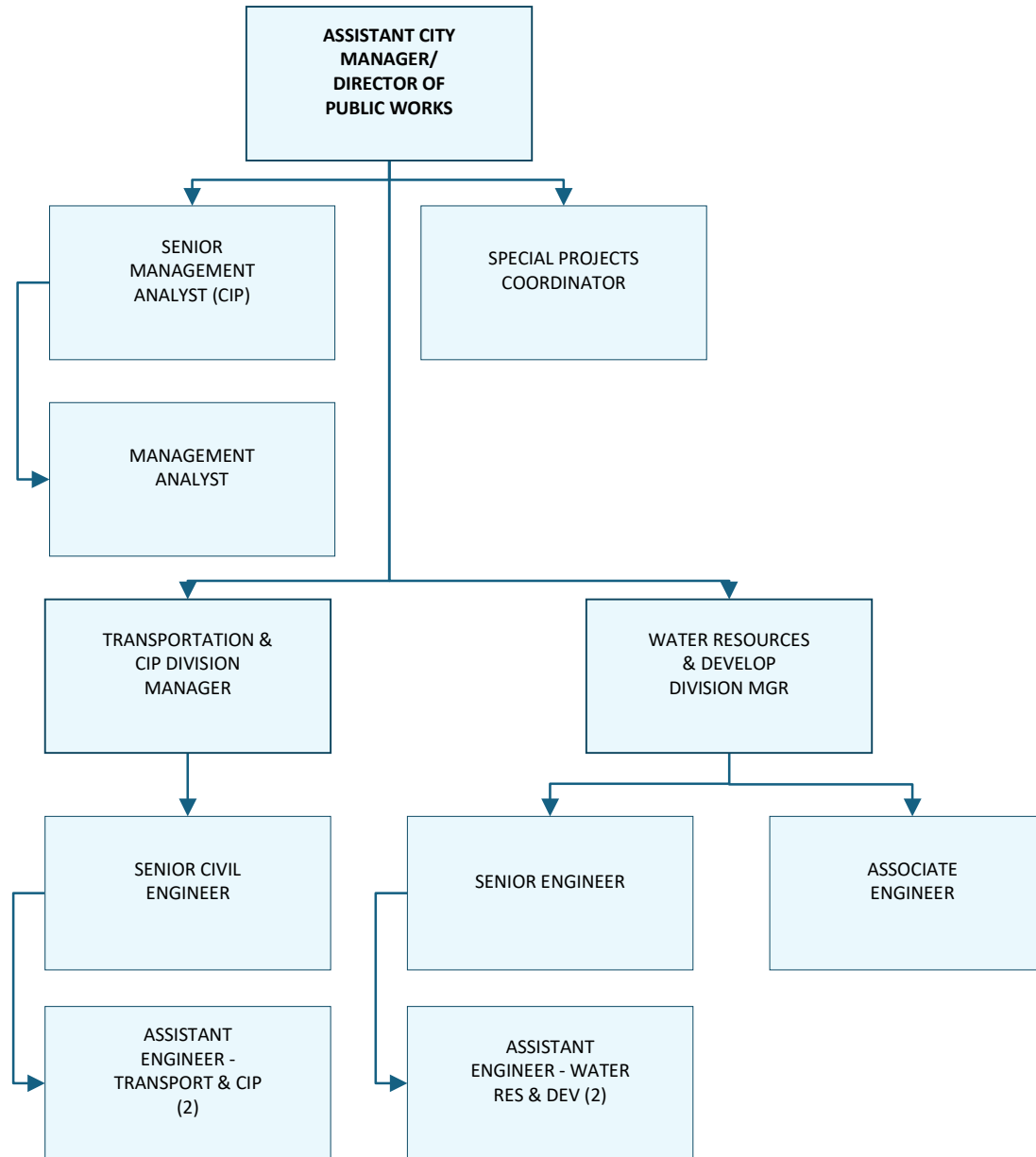
<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 611 SUCCESSOR AGENCY DEBT SERVICE & ROPS					
DEPT 660 DEBT SERVICE					
611-660-43					
5101 Salaries - FT Misc.	-	-	44,546	40,120	-
5131 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
** SUCCESSOR AGENCY DEBT SVC	672,014	424,484	4,920,489	481,502	678,182

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 611 SUCCESSOR AGENCY DEBT SERVICE & ROPS					
DEPT 662 3500-3506 TWEEDY BLVD					
611-662-43					
6101 Professional Services	225	-	15,000	14,095	15,000
* SUPPLIES & SERVICES	225	-	15,000	14,095	15,000
** 3500-3506 TWEEDY BLVD	225	-	15,000	14,095	15,000

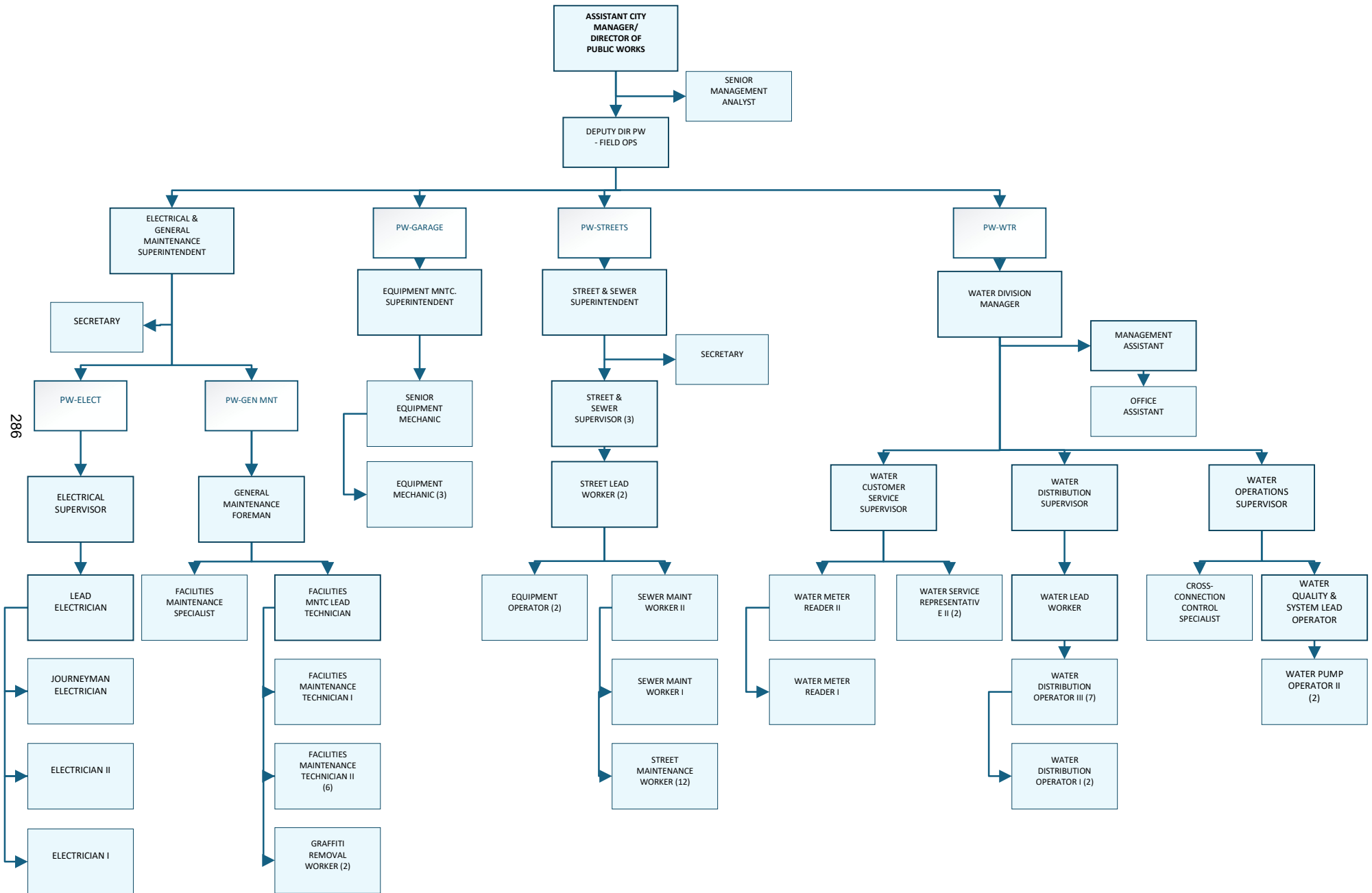
<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 611 SUCCESSOR AGENCY DEBT SERVICE & ROPS					
DEPT 663 7916 LONG BEACH BLVD					
611-663-43					
6101 Professional Services	1,150	863	5,122	-	5,122
* SUPPLIES & SERVICES	1,150	863	5,122	-	5,122
** 7916 LONG BEACH BLVD	1,150	863	5,122	-	5,122

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PUBLIC WORKS - ENGINEERING



PUBLIC WORKS – FIELD OPERATIONS



CITY OF SOUTH GATE

PUBLIC WORKS

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget
Full-Time Positions					
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

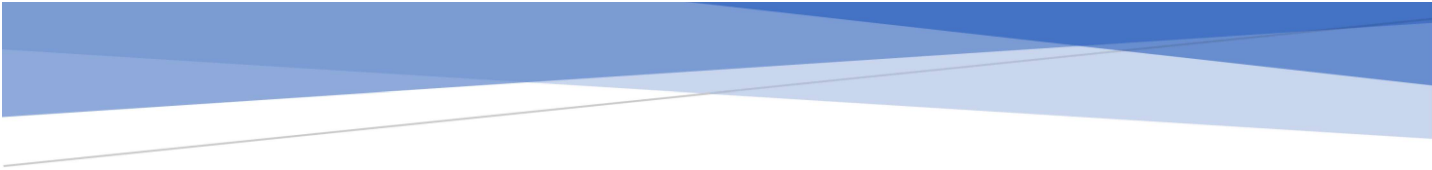
CITY OF SOUTH GATE

PUBLIC WORKS

BUDGETED POSITIONS (POSITION COUNT)

Position	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 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 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
Part-Time Positions					
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
Total Full-Time	85.00	86.00	88.00	88.00	85.00
Total Part-Time	5.79	5.78	6.70	9.00	6.00
Total Department Count	90.79	91.78	94.70	97.00	91.00
Fund					
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
Total Department Count by Fund	90.79	91.78	94.70	97.00	91.00

Note: The Part-Time Personnel count for FY 2025/26 and FY 2026/27 is calculated based on the number of positions, rather than on full-time equivalent metrics as applied in prior years.



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."

	Design		Construction	
	Start	Complete	Start	Complete
Street Improvements				
Southern Ave Multimodal Bridge	Prepare Design Concept			
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			
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			X	X
	Design		Construction	

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026-27 BUDGET SNAPSHOT**

	Start	Complete	Start	Complete
Water System Improvements				
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		
Facilities Improvements				
City Hall Re-roof			X	X
Glenn T. Seaborg House Relocation			X	X
SGPD EOC		X	X	
Municipal Parks				
SG Park Boy Scout Huts Replacement	TBD			
South Gate Park Locker Room Improvements			X	X
Sanitary Sewer				
Sanitary Sewer System Modeling	Prepare Report			

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.

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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.

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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

Expenditure Explanations
FY 2026-27 Budget: \$2,565,715
Measure M: 225-780-31

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.

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Expenditure Explanations
FY 2026-27 Budget: \$3,018,712
Lighting Assessment Fund: 251-714-25

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.

ELECTRICAL DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations

FY 2026-27 Budget: \$3,018,712

Lighting Assessment Fund: 251-714-25

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.
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.

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ENGINEERING DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$2,491,890
General Fund: 100-701-31

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6101	Professional Services	\$15,000	Costs for scanning, digitizing, and indexing files to support record management.

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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.

**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.

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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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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 Division: 411-731-71

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.
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**

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
5110	Overtime	\$61,153	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

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>
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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
5110	Overtime Regular	\$20,575	Overtime for emergency repairs to city vehicles and equipment, along with community program support for theft prevention initiatives.
6101	Professional 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. Supplies	\$12,500	Costs associated with supply purchases, including garage and tire repair supplies and vehicle inspection forms.
6203	Uniforms/Safety Equipment	\$7,500	Finance-managed allocation.
6204	Small Tools & Equipment	\$4,000	Ongoing purchase of specialized tools and equipment to support maintenance and repair work.
6205	Equipment Parts & 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 Maintenance	\$12,000	Costs associated with repairing shop equipment and vehicle car washes.
6730	Software Maintenance	\$31,808	Fleet Maintenance and Fuel Management Systems, Annual Cost.
6801	Administrative Allocation	\$74,718	Charges allocated to departments based on overhead operational costs.
6802	Info Systems 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 Stock	\$9,466	Reappropriation of PO #0009856.

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GRAFFITI DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$336,119
General Fund: 100-712-29

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.

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Expenditure Explanations
FY 2026-27 Budget: \$89,729
CDBG: 243-712-29

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.

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SEWER MAINTENANCE FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$2,461,139
Sewer Fund: 412-732-52

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
5110	Overtime Regular	\$7,239	Overtime costs for emergency response to sewer issues, including collapses, blockages, and related maintenance needs.
6101	Professional 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. 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 & 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 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.
6702	Facility Maintenance	\$37,100	Costs associated with share towards the Janitorial contract, and HVAC contract.
6703	Facility Special Repair & Maint	\$50,000	Costs associated with the service, maintenance and repair of the city's sewer system.
6730	Software 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 Allocation	\$109,558	Charges allocated to departments based on overhead operational costs.
6802	Info Systems Allocation	\$41,424	Charges are allocated to departments based on the number of computers, equipment, and software that require IT support and maintenance.
6803	Insurance Allocation	\$78,836	Charges are allocated to departments based on costs for unemployment, workers' comp., and liability claims.

SEWER MAINTENANCE FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$2,461,139
Sewer Fund: 412-732-52

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
6804	Vehicle Maintenance Allocation	\$28,801	Charges are allocated to departments based on the number of vehicles, equipment and fuel used by each department.
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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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	\$7,066	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.

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STREETS MAINTENANCE 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>
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

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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.

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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

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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, along with standard finance-related banking charges.

STREETS MAINTENANCE 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>
6310	Rents & Leases	\$30,000	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.

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STREETS MAINTENANCE FISCAL YEAR 2026-27 BUDGET DETAIL

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.
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.

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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.

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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.

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**STREETS MAINTENANCE
FISCAL YEAR 2026-27 BUDGET DETAIL**

Expenditure Explanations
FY 2026-27 Budget: \$2,212,091
Fleet Mgmt: 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

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
5110	Overtime 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 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. Supplies	\$366,000	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 Equipment	\$7,500	Finance-managed allocation.
6204	Small Tools & Equipment	\$2,500	Ongoing purchase of basic tools and equipment to support daily maintenance and repair work.
6207	Computer 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

Expenditure Explanations
FY 2026-27 Budget: \$55,557,480
Water Division: 411-731-71

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.

WATER DIVISION FISCAL YEAR 2026-27 BUDGET DETAIL

Expenditure Explanations
FY 2026-27 Budget: \$55,557,480
Water Division: 411-731-71

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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.
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-*-****

<u>Account</u>	<u>Description</u>	<u>Total</u>	<u>Explanation</u>
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 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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	26,366,286	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
TOTAL	\$ 91,995,440	\$ 85,478,369	\$ 82,567,554	\$ 54,183,582	\$ 143,701,903

EXPENDITURE SUMMARY BY CATEGORY

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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	12,243,751	5,000	5,000	13,171,036
TOTAL	\$ 91,995,440	\$ 85,478,369	\$ 82,567,554	\$ 54,183,582	\$ 143,701,903

EXPENDITURE SUMMARY BY FUNDING SOURCES

	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED 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
STREET LIGHT & LNDSCP 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	323,020	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	54,751,824	10,795,819	51,279,545
BLDG & INFRA. MAINT	684,591	543,800	2,651,958	200,249	2,560,151
TOTAL	\$ 91,995,440	\$ 85,478,369	\$ 126,523,559	\$ 54,183,582	\$ 143,701,903

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 701 PW ADMIN/ENGINEERING					
100-701-31					
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	1,662,462	1,805,065	2,243,620	1,885,598	1,838,130
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	685,359	979,507	777,671	1,134,642	653,760
** PW ADMIN/ENGINEERING	2,347,821	2,784,572	3,021,291	3,020,239	2,491,890

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 710 GENERAL MAINTENANCE					
100-710-12					
5101 Salaries - FT Misc.	808,476	747,223	858,385	792,291	806,578
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	1,379,459	1,296,952	1,496,956	1,396,983	1,460,341
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
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	24,959	24,959	24,959	24,959	25,111
* SUPPLIES & SERVICES	1,615,422	1,766,945	2,005,966	1,712,013	1,914,741
9100 Facility Improvements	-	-	115,000	132,048	-
9400 Street/Infrastructure Improvements	61,297	-	-	-	-
* CAPITAL OUTLAY	61,297	-	115,000	132,048	-
** GENERAL MAINTENANCE	3,056,178	3,063,897	3,617,921	3,241,044	3,375,082

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 100 GENERAL FUND					
DEPT 712 GRAFFITI ABATEMENT					
100-712-29					
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	236,337	263,253	282,168	264,045	224,019
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	112,708	126,866	102,382	104,773	112,100
** GRAFFITI ABATEMENT	349,046	390,119	384,551	368,818	336,119

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 212 ST. GAS TAX FUND					
DEPT 713 STREET MAINTENANCE					
212-713-31					
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	1,177,219	1,336,746	1,559,474	1,381,347	1,656,539
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
6340 Training	-	-	-	-	-
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	865,603	1,299,096	1,765,017	1,630,182	1,535,691
7999 Transfers Out	147,480	259,999	-	-	39,399
* OTHER	147,480	259,999	-	-	39,399
9005 Machinery & Equipment	-	-	25,000	31,200	-
9006 Computer Equipment & Software	1,395	-	-	-	-
* CAPITAL OUTLAY	1,395	-	25,000	31,200	-
** GAS TAX FUND - STREET MAINT	2,191,696	2,895,841	3,349,491	3,042,730	3,231,629

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 213 TDA BIKEWAY FUND					
DEPT 780 TRANSPORTATION					
213-780-31					
7999 Transfers Out	337,756	53,936	-	-	422,639
* OTHER	337,756	53,936	-	-	422,639
** TDA BIKEWAY FUND	337,756	53,936	-	-	422,639

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 215 ROAD REPAIR & ACCOUNT ACT FUND					
DEPT 713 STREET MAINTENANCE					
215-713-31					
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
** ROAD REPAIR & ACCOUNT FUND	4,936,606	1,509,894	-	-	3,825,665

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 214 STREET SWEEPING FUND					
DEPT 730 STREET SWEEPING					
214-730-31					
5101 Salaries - FT Misc.	36,705	44,608	49,424	42,543	50,078
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	-	-	-
5125 Comp Time Payout	4	40	-	-	40
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	62,212	73,496	78,444	69,340	82,868
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	10,904	11,015	13,574	13,574	15,719
* SUPPLIES & SERVICES	712,374	780,637	470,471	476,743	473,907
** STREET SWEEPING FUND	774,587	854,133	548,915	546,083	556,775

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 217 MEASURE W FUND DEPT 727 STORMWATER 217-727-57					
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	26,489	26,498	26,498	26,498	27,661
* SUPPLIES & SERVICES	524,235	519,745	1,070,575	1,007,954	1,172,386
7999 Transfers Out	1,605,885	171,817	-	-	1,315,050
* OTHER	1,605,885	171,817	-	-	1,315,050
** MEASURE W	2,130,121	691,562	1,070,575	1,007,954	2,487,436

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 218 USED OIL FUND DEPT 720 USED OIL RECYCLING GRANT 218-720-54					
6101 Professional Services	13,453	19,493	11,815	6,637	12,927
6608 Used Oil Recycling Grant	1,294	7,511	2,500	4,033	4,000
* SUPPLIES & SERVICES	14,747	27,004	14,315	10,670	16,927
** USED OIL RECYCLING GRANT	14,747	27,004	14,315	10,670	16,927

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 219 BEVERAGE CONTAINER FUND DEPT 722 BEVERAGE CONTAINER GRANT 219-722-56					
6101 Professional Services	22,834	23,885	23,885	23,885	23,885
6309 Fees & Charges	-	-	-	-	26
6607 Beverage Container Grant	2,286	5,925	-	3,727	-
* SUPPLIES & SERVICES	25,120	29,810	23,885	27,612	23,911
** BEVERAGE CONTAINER GRANT	25,120	29,810	23,885	27,612	23,911

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 220 ROAD MITIGATION PROGRAM DEPT 710 GENERAL MAINTENANCE 220-710-31					
6309 Fees & Charges	-	-	-	-	158
7999 Transfers Out	1,014,000	1,589,574	-	-	-
* OTHER	1,014,000	1,589,574	-	-	158
** ROAD MITIGATION PROGRAM FUND	1,014,000	1,589,574	-	-	158

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 222 PROP C TRANSIT FUND DEPT 780 TRANSPORTATION 222-780-31					
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
** PROP C TRANSIT FUND	2,222,460	3,720,183	647,872	408,029	4,429,003

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 224 MEASURE R FUND					
DEPT 780 TRANSPORTATION					
224-780-31					
5101 Salaries - FT Misc.	205,642	175,998	176,749	174,217	175,797
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	376,752	338,742	317,941	337,576	339,825
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	32,160	32,160	32,160	32,160	32,160
* SUPPLIES & SERVICES	636,983	841,537	1,439,637	1,193,649	1,253,063
7999 Transfers Out	2,985,475	437,074	-	-	739,330
* OTHER	2,985,475	437,074	-	-	739,330
9005 Machinery & Equipment	-	-	25,000	31,200	-
9400 Street/Infrastructure Improvements	-	16,295	33,075	32,170	30,000
* CAPITAL OUTLAY	-	16,295	58,075	63,370	30,000
** MEASURE R FUND	3,999,211	1,633,648	1,815,653	1,594,595	2,362,218

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 225 MEASURE M FUND DEPT 780 TRANSPORTATION 225-780-31					
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	933,338	1,170,597	1,258,534	1,235,352	1,312,962
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	658,515	600,221	823,411	514,549	854,965
7999 Transfers Out	704,032	264,183	-	-	367,788
* 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
** MEASURE M FUND	2,295,885	2,036,245	2,111,946	1,775,136	2,565,715

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DEPT 712 PW GRAFFITI ABATEMENT					
243-712-29					
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	109,862	113,345	75,911	118,739	75,117
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	33,093	540	17,610	18,070	14,612
** CDBG FUND - GRAFFITI ABATEMNT	142,955	113,885	93,521	136,809	89,729

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 243 CDBG FUND					
DEPT 713 STREET MAINTENANCE					
243-713-29					
7999 Transfers Out	968,747	1,539,170	-	-	16,060
* OTHER	968,747	1,539,170	-	-	16,060
** CDBG FUND - STREET MAINT	968,747	1,539,170	-	-	16,060

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 251 STREET LIGHTING & LANDSC FUND					
DEPT 714 STREET LIGHTING					
251-714-25					
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	583,586	530,423	797,403	570,730	695,984
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	2,940,079	2,742,426	2,691,901	2,659,642	2,322,728
8401 Loan Principal	78,242	76,364	83,548	64,157	-
* DEBT SERVICE	78,242	76,364	83,548	64,157	-
** STREET LIGHTING & LANDSC FUND	3,601,907	3,349,213	3,572,852	3,294,529	3,018,712

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 253 INTEGRATED WASTE MANAGEMENT					
DEPT 733 SOLID WASTE MGMT					
253-733-51					
6304 Memberships & Dues	59,092	-	-	-	-
* SUPPLIES & SERVICES	59,092	-	-	-	-

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 411 WATER FUND					
DEPT 731 WATER OPERATIONS					
411-731-71					
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	2,271,085	4,811,955	4,004,965	3,737,797	4,710,591
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	8,734,550	9,510,293	10,449,947	9,938,528	10,976,859

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 411 WATER FUND					
DEPT 731 WATER OPERATIONS					
411-731-71					
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
** PUBLIC WORKS - WATER FUND	26,082,708	22,297,048	43,590,349	19,687,979	55,557,480

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 PROPOSED BUDGET
FUND 412 SEWER MAINTENANCE FUND					
DEPT 732 SEWER MAINTENANCE					
412-732-52					
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
** SEWER MAINTENANCE FUND	2,127,530	3,746,218	2,543,423	2,494,826	2,461,139

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 413 REFUSE COLLECTION FUND					
DEPT 733 SOLID WASTE MGMT					
413-733-51					
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	-	12,967	-	-	-
9005 Machinery & Equipment	-	6,638	-	12,898	-
9006 Computer Equipment & Software	-	-	-	-	45,000
* CAPITAL OUTLAY	-	6,638	-	12,898	45,000
** REFUSE COLLECTION FUND	272,976	323,020	402,573	423,144	381,829

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 521 FLEET MANAGEMENT FUND					
DEPT 750 FLEET MANAGEMENT					
521-750-12					
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	592,531	973,389	856,270	807,500	921,705
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	1,418,479	1,230,878	1,137,210	999,782	1,163,039
7902 Depreciation Expense	25,721	25,721	5,000	5,000	-
7999 Transfers Out	-	-	-	-	50,075
* OTHER	25,721	25,721	5,000	5,000	50,075
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	570,437	123,003	312,165	295,035	77,272
** FLEET MANAGEMENT FUND	2,607,167	2,352,991	2,310,645	2,107,318	2,212,091

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 524 BLDG & INFRA MAINT FUND					
DEPT - PUBLIC WORKS					
524-XX-XX					
524-401-61					
7902 Depreciation Expense	108,892	108,893	-	-	-
9200 Park Improvements	148	-	-	-	-
* SUPPLIES & SERVICES	109,040	108,893	-	-	-
524-415-61					
9104 S. G Pool Improvements	8,760	-	63,240	10,249	48,240
* CAPITAL OUTLAY	8,760	-	63,240	10,249	48,240
524-460-61					
9100 Facility Improvements	111,568	-	22,633	-	-
9200 Park Improvements	-	-	-	-	22,633
* CAPITAL OUTLAY	111,568	-	22,633	-	22,633
524-461-61					
9200 Park Improvements	4,292	-	-	-	-
* CAPITAL OUTLAY	4,292	-	-	-	-
524-501-21					
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
524-710-12					
7999 Transfers Out	43,593	11,780	-	-	305,304
* OTHER	43,593	11,780	-	-	305,304
524-790-13					
6309 Fees & Charges	-	-	-	-	1,215
* SUPPLIES & SERVICES	-	-	-	-	1,215
524-790-12					
9923 City Hall Reroofing Project	-	28,315	970,200	40,000	931,686
* CAPITAL OUTLAY	-	28,315	970,200	40,000	931,686
** BLDG & INFRA MAINT FUND	684,591	543,800	2,651,958	200,249	2,560,151

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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
Street Improvements				
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
Traffic Signal Improvements				
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		
Water System Improvements				
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
Water System Improvements				
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	X			
Bypass Line to Park Reservoir	X	X	X	
Facilities Improvements				
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		
Municipal Parks				
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
Sanitary Sewer				
Sanitary Sewer System Relining Improvements			X	X

Performance Measures	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
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
Street Improvements				
Southern Ave Multimodal Bridge	Prepare Design Concept			
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			
Traffic Signal Improvements				
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	On Hold			
Water System Improvements				
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
Facilities Improvements				
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

	Design		Construction	
	Start	Complete	Start	Complete
Municipal Parks				
SG Park Boy Scout Huts Replacement				
South Gate Park Locker Room Improvements			X	X
Sanitary Sewer				
Sanitary Sewer System Modeling				

PROPOSED APPROPRIATIONS TO THE CIP BY FUNDING SOURCE

Project Title	Proposed Appropriation	Account No.
SENATE BILL 1 (SB1)		
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 Sidewalk Improvements, Phase VI	408,180	311-790-39-9470
TOTAL	\$2,608,180	
PROPOSITION A		
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	311-790-31-9608
TOTAL	\$2,542,000	
PROPOSITION C		
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	311-790-31-9564
Long Beach Pedestrian Improvements	\$550,000	311-790-31-9565
Southern Avenue Multimodal Bridge Project	\$50,000	311-790-31-9496
Wright Road Complete Streets	\$400,000	311-790-31-9497
TOTAL	\$1,800,000	
FEDERAL AND STATE GRANTS		
Southeast Los Angeles Transit Improvement	600,000	311-790-31-9599
TOTAL	\$600,000	
TDA 3		
Hollydale Access Improvement	78,146	311-790-31-9495
TOTAL	\$78,146	

CAPITAL IMPROVEMENT PROJECTS FISCAL YEAR 2026-27 BUDGET DETAIL

Project Title	Proposed Appropriation	Account No.
MEASURE R		
Citywide Residential Resurfacing Phase V	\$200,000	311-790-39-9489
TOTAL	\$200,000	
WATER		
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
Demolition of Salt Lake Water Tank	\$1,500,000	411-731-71-9607
West Side Reservoir Rehabilitation	\$2,000,000	411-731-71-9925
TOTAL	\$15,500,000	
SEWER		
Update of the Sewer System Modeling	\$350,000	412-732-52-9502
TOTAL	\$350,000	
GRAND TOTAL IN PROPOSED APPROPRIATIONS	\$19,678,326	

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 budget includes \$19,678,326 in new appropriations for the Capital Improvement Program for Fiscal Year 2026-27. This figure does not include prior-year carryovers and does not represent the total programmed amount for all CIP projects.

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

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 311 CAPITAL IMPROVEMENTS					
DEPT 790 PUBLIC WORKS					
311-790-31 Street Improvements					
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 ADOPTED BUDGET
CIP EXPENDITURE DETAIL**

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 311 CAPITAL IMPROVEMENTS					
DEPT 790 PUBLIC WORKS					
311-790-39 Other Transportation					
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 ADOPTED BUDGET
CIP EXPENDITURE DETAIL**

<u>ACCOUNT DESCRIPTION</u>	2023-24 ACTUAL EXPENDITURES	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTED BUDGET	2025-26 PROJECTED EXPENDITURES	2026-27 ADOPTED BUDGET
FUND 311 CAPITAL IMPROVEMENTS					
DEPT 790 PUBLIC WORKS					
311-790-49 Other Community Development					
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	544,647	360,420	2,734,771	17,608	3,121,019
311-790-61 Park Improvements					
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	6,871,169	14,961,199	10,327,224	4,230,894	2,734,767
311-790-69 Other Culture & Leisure					
9424 Seaborg Building Relocation	22,950	5,957	118,470	15,000	101,513
* CAPITAL OUTLAY	22,950	5,957	118,470	15,000	101,513
311-790-71 Other Water					
9607 Demolition of Salt Lake Water Tank	-	67,730	350,000	153,044	1,629,227
* CAPITAL OUTLAY	-	67,730	350,000	153,044	1,629,227
TOTAL CAPITAL IMPROVEMENTS FUND	29,752,536	29,932,606	54,751,824	10,795,819	51,279,545

CITY OF SOUTH GATE

AUTHORIZED POSITIONS

Authorized positions are those that the City Council has formally approved as part of the City's staffing structure; budgeted positions are the subset that also have funding appropriated in the current fiscal year.

POSITION

Accountant
Accounting & Finance Manager
Administrative Assistant
Aquatics Coordinator
Aquatics Supervisor
Assistant City Manager/Director of PW
Assistant Engineer
Assistant Planner
Associate Engineer
Associate Planner
Budget & Procurement Manager
Budget/Payroll Analyst
Building Inspector
Building Official
Business License Inspector
Captain In Charge
Chief of Police
City Clerk (Elected Official)
City Manager
City Treasurer (Elected Official)
Civilian Custody Officer
Clerical Assistant
Clerk Services Assistant
Clerk Services Coordinator
Code Enforcement Officer
Code Enforcement Supervisor
Comm Engagement Management Analyst
Community Development Technician II
Community Development Technician III
Community Service Officer (Park Ranger)
Community Service Officer
Council Members (Elected Officials)
Court Officer
Crime Analyst
Crime Prevention Specialist
Crime Scene Forensic Specialist
Cross Connection Control Specialist
Deputy Director of Human Resources
Deputy Director of Parks & Recreation
Deputy Director Public Works/Field Ops
Director of Administrative Services
Director of Community Development
Director of Human Resources
Director of Parks & Recreation
Electrical & General Maint Superintendent
Electrical Supervisor
Electrician I
Electrician II
Equipment Mechanic
Equipment Operator
Executive Assistant

CITY OF SOUTH GATE

AUTHORIZED POSITIONS

POSITION

Executive Assistant to City Attorney
Executive Assistant to Police Chief
Facilities Maintenance Lead Technician
Facilities Maintenance Specialist
Facilities Maintenance Technician I
Facilities Maintenance Technician II
Family Violence Program Coordinator
Financial Management Analyst
Financial Services Clerk
Financial Services Supervisor
Fleet & Gen Svc. Superintendent
General Maintenance Foreman
Graffiti Removal Worker
Grounds Maintenance Supervisor
Grounds Maintenance Worker
Housing Assistant
Housing Inspector
Housing Manager
Human Resources Analyst
Human Resources Associate
Human Resources Technician
Information Systems Administrator
Information Systems Analyst
Information Systems Technician
Inspection/Permits Supervisor
Intermediate Account Clerk
Intermediate Typist Clerk
Journeyman Electrician
Lead Electrician
Management Analyst
Management Assistant
Marketing & Comm Engagement Mgr
Office Assistant
Park Equipment Mechanic
Park Facilities Lead Worker
Park Facilities Maintenance Supervisor
Park Facilities Maintenance Worker
Parks Superintendent
Payroll Technician
Planning Manager
Police Administrative Analyst
Police Captain
Police Dispatcher
Police Lieutenant
Police Officer
Police Officer-Special Assignment
Police Property Specialist
Police Records Management Technician
Police Records Manager
Police Records Specialist
Police Sergeant
Police Training Manager
Principal Accountant

CITY OF SOUTH GATE

AUTHORIZED POSITIONS

POSITION

Principal Civil Engineer
Purchasing Clerk
Receptionist (City Manager)
Recreation Coordinator
Recreation Manager
Recreation Marketing Coordinator
Risk Manager
Secretary
Senior Civil Engineer
Senior Clerk Services Coordinator
Senior Code Enforcement Officer
Senior Community Development Technician
Senior Engineer
Senior Equipment Mechanic
Senior Financial Analyst
Senior Financial Services Clerk
Senior Grounds Maintenance Worker
Senior Housing Specialist
Senior Management Analyst
Senior Park Equipment Mechanic
Senior Planner
Senior Secretary
Sewer Maintenance Worker I
Sewer Maintenance Worker II
Special Projects Coordinator
Street & Sewer Superintendent
Street & Sewer Supervisor
Street Lead Worker
Street Maintenance Worker
Technical Services Manager
Transit Services Coordinator
Transportation & CIP Division Manager
Water Customer Service Supervisor
Water Distribution Operator I
Water Distribution Operator III
Water Distribution Supervisor
Water Division Manager
Water Lead Worker
Water Meter Reader I
Water Meter Reader II
Water Operations Supervisor
Water Pump Operator II
Water Quality & Systems Lead
Water Resources & Development Division Mgr
Water Service Representative II

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GLOSSARY OF TERMS

Accounting Standards: Generally accepted accounting principles (GAAP) and the Governmental Accounting Standards Board (GASB) guide local and state agencies' recording and reporting of financial information. The standards establish such guidelines as when transactions are recognized and the content of the annual financial reports.

Accrual Basis Accounting: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Allocations: These are charged to all operating funds based on their fair share of the internal service provided, which is based on experience and/or a proportionate share (based on factors such as payroll, vehicle repair trend, etc.).

Annualize: Taking charges that occur infrequently and calculating their cost for full year; for the purpose of preparing an annual budget.

Annual Comprehensive Financial Report (ACFR): a complete report prepared by a license accounting firm that reports the financial transactions during a specific fiscal year based on General Accounting Standards within the United States.

Appropriation: The legal authorization by the City Council to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A value established for real property for use as a basis in levying property taxes in the State of California, assess value is established by the County for the secured and unsecured property tax rolls and is governed under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1979). Proposition 13 modified the value of real taxable property for 1979 by rolling back values to 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of assessed value.

Audit: A financial audit is a review of the accounting and financial records to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriation.

Asset: Resources owned or held by a government, which have monetary value.

Available Resources: this refers to the funds remaining from the prior year, which are available for appropriation and expenditures in the current year.

Bonds: A Municipal bond is a written promise from a government to repay a sum of money on a specific date at a specific interest rate. Bonds are most frequently used to finance large capital projects, such as buildings, streets and utility systems.

Budget: A plan for financial operation listing an estimate of proposed appropriations and the estimated revenues for a particular time period. Once the budget has been approved by the City Council it then is considered the "adopted" budget.

Budget Adjustment: A procedure to revise a budget appropriation.

Budget Amendments: The City Council has the sole responsibility for adopting the City's budget and may amend the budget at any time after adoption by majority vote. The City Manager is authorized to transfer budgeted amounts between departments. Actual expenditures may not exceed budgeted appropriations at the fund level.

Budget Balance: The overall difference between government proposed revenues and spending plan.

Budget Document: The instrument used to present a comprehensive financial plan of operations to the City Council and the public.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget and changes from the previous fiscal year.

Budget and Fiscal Policies: General and specific guidelines adopted by the City Council that govern the budget preparation and administration.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the Budget. For government it typically means modified accrual.

Building Permit: Fee required for new construction or any alterations or addition to a residence or commercial building. The fees are provided in the Master Fee Schedule.

Business License Tax: A fee collected from those conducting business within the City.

Capital Improvements Projects/Program (CIP): Construction project costing \$5,000 or more are considered to be a Capital Improvement Project. A construction project is a physical improvement or construction on City asset with a life expectancy of three or more years. These capital project can span fiscal years and have multiple funding sources. Minor capital projects of less than \$5,000 are included within the operating budgets.

Capital Outlay: Expenditures for furniture, equipment, or software with a useful life greater than one year.

Capital Project Funds: This fund type is used to account for financial resources used in acquiring or building major capital facilities other than those financed by Proprietary Funds.

Cash Basis Accounting: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Services: This revenue source consists of fees for providing a specific benefit service to specific members of the public, e.g. recreation, plan check and review services.

City Goals: Provides policy guidance and direction for the highest priority objectives to be accomplished during the budget period.

Contingency (estimated): Funds intended for emergencies and economic uncertainties within operating funds.

Contingency (Emergency Reserve): Funds set aside per City Council policy within the fund balance for emergencies and economic uncertainties.

CVC Fines: The City's portion of California Vehicle Code (CVC) fines collected upon conviction of a misdemeanor or infraction committed within City boundaries. The majority of the fines are allocated through the Court system and subject to judicial alterations in accordance with the law or policy.

Debt Financing: Borrowing funds for capital improvements needed today and pledging future revenue to repay principal and interest expenditures. The City of South Gate uses debt finance only for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Deficit (budgetary): Higher appropriations (spending plan) than estimated revenues for the budget year. This could also be referred to as a Structural Deficit, depending on the causes.

Deficit (fiscal): Higher liabilities than assets during the single accounting period.

Depreciation: Method for decreasing the asset value of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement: Payment for goods and services.

Employee Services: Salaries and fringe benefits earned by employees of the City for work performed.

Encumbrance: The commitment of appropriated funds in the form of a purchase order to purchase goods which have not yet been received, or services that have yet to be rendered.

Enterprise Funds: Funds established to account for the total costs of those government facilities and services that operate in a manner similar to private enterprise and utilize accrual accounting. These programs are entirely, or predominately, self-supporting, and render services on a user charge basis to the general public.

Expenditure: The disbursement of resources, typically money, on an expense of the City.

Fee: A charge for services not to exceed the estimated cost of providing the service for which the fee is charged. Public agency fees may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged including overhead.

Fines, Forfeitures and Penalties: Revenues received resulting from violations of various City and State Laws, and from damage to City property.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12-month period of time which an annual operating budget applies. The City of South Gate has a fiscal year of July 1 to June 30.

Fixed Assets: Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Examples in the City's budget are: Legislative, Administration, Public Safety, Community Development and Public Works.

Fund: A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances. The major types of funds are: General, Special Revenue, Capital, Debt, Internal Service, Enterprise and Agency.

Fund Balance (Net Position): The difference between a fund's assets and liabilities. Portions of the fund balance may be non-spendable, restricted, committed, assigned or unassigned for various purposes, such as contingencies, encumbrances or specific projects.

General Fund: The primary operating fund of the City.

General Tax: A tax imposed for general governmental purposes, the proceeds of which are deposited into the general fund. An agency must comply with certain procedural requirements to impose, increase or extend a general tax. Including securing approval of the tax by majority vote of the electorate.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Infrastructure: The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of shared revenues, and payments in lieu of taxes.

Internal Service Charges: The charges to user department to account for goods and services provided by one department to other departments of the City on a cost reimbursement basis. The City has the following Internal Service Funds: Fleet Management, Building & Infrastructure, Information Systems, General Liability and Workers' Compensation.

Investment Revenue: Interest income from the investment of funds not immediately required to meet cash disbursement obligations.

License & Permits: Licenses, such as business license grant permission to operate a business in the City. Permits of various types regulate business or residential activities per the municipal code, such as a building permit.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category. Line-item budgets are produced and used internally, for budgetary control purposes only.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies: Expendable materials and operation supplies necessary to conduct departmental operations.

Miscellaneous Revenue: This revenue source consists of one time and/or, low dollar value revenue.

Modified Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Net: The amount left over after deductions and allowances have been made.

Notes and loans Issued: This category refers to revenue that was received through issuance of debt for a specific purpose.

Objective: Something to be accomplished in specific, well-defined and measurable terms and that is achievable with a specific time frame.

Operating Budget: The portion of the budget that pertains to daily operations of the City which provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, materials and capital assets required to maintain service levels.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses: The cost for personnel, materials, supplies, and equipment required for a department to function.

Ordinance: A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a state statute or constitutional provision. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as imposition of taxes, special assessments and service charges, universally require ordinances.

Pay-as-you-go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pension Obligation Bonds (POB): Bonds issued to reduce unfunded pension liability.

Performance Measures: Indicators used in the budget to show items such as 1) the amount of work accomplished, 2) the efficiency with which tasks are completed, and 3) the effectiveness of a program. Such indicators can help the public understand what public agency spending accomplishes.

Personnel Services: Expenditures for salaries, wages, and fringe benefits that the City pays for its employees.

Policy Issues/Program Requests: Generally defined as any project (other than capital projects), program, proposed staffing change, new vehicles or equipment, capital outlay or other change that changes the budget and most likely requires action by City Council. This may also include items with no additional cost such as the revision of a major ordinance or proposed study using existing staffing which would subsequently require Council action.

Principal: The original amount of a bond or debt (sometimes also referred to as “face” or “par value”), not including accrued interest.

Program: Group activities, operations, or organization units directed to attaining specific purposes or objectives.

Purchase Order: Document that authorizes a transaction to purchase goods or services. A purchase order encumbers funds, which makes that budget unavailable for other transactions.

Reserve: Per GASB 54, the term technically means funds externally restricted with externally enforceable limitations on their use. The term is often used to describe what has been set aside in the fund balance for a specific purpose through policy or council action.

Resolution: A special order of the City Council, which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The Budget is approved by resolution and requires a majority vote of the Council Members present.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income financing the operations of government.

Risk Management: An organized approach to protect a government's assets against accidental loss in the most economical manner.

Salaries and Benefits: Salaries includes the compensation paid to full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay and any type of premium pay. Benefits includes the agency's share of the costs for health, dental, life insurance, retirement, and Workers' Compensation.

Self-Insurance: Assuming risk of loss through the maintenance of reserves or some other plan instead of through the purchase of insurance coverage.

Special Assessments: A levy made against properties to offset the cost of a specific capital improvement that benefits primarily those properties.

Special Revenue Funds: This fund type issued to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes (see Fund).

Subvention: Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in lieu and gasoline taxes.

Taxes: A means by which governments finance their expenditures imposed on property, sales and merchandise, e.g. Property Tax, Sales Tax, Business License, etc.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transient Occupancy Tax (TOT): TOT is charged in most states, including California, to travelers when renting accommodations (a room, rooms, entire home or other living space) in a hotel, Inn, tourist home or house, motel or other lodging unless the stay is for a period of 30 days or more.

Trust and Agency Funds: Also known as Fiduciary Fund types, these funds are used to account for assets held by the City in a trustee capacity. The fiduciary funds used by the City include expendable trust and agency funds. Expendable trust funds are accounted for in the same manner as Governmental Funds. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved/Undesignated Fund Balances: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Use and Property and Money: This categorized revenue source includes interest earnings from investment of funds, sales of obsolete property, vehicles and equipment that are no longer cost effective to repair.

Use Tax: A tax imposed on the use or storage of tangible personal property when sales tax is not paid.

User Charge: The payments of a fee for direct receipt of a public service by the party who benefits from the service.

Vehicle License Fee (VLF): Annual registration fee imposed on vehicles.

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SUMMARY OF ACRONYMS

ADA – Americans with Disabilities Act

Admin – Administration

AED – Automated External Defibrillator

AQMD – Air Quality Management District

ATP – Active Transportation Program

ACFR – Annual Comprehensive Financial Report

TMBID – Tweedy Mile Business Improvement District

CA – South Gate City Attorney Office

CAD/RMS – Computer Aided Dispatch & Records Management System

CALBO – California Building Officials

CAL OES – The California Governor’s Office of Emergency Services

CALPERS – California Public Employees’ Retirement System

CD – Certificate of Deposit

CDD- Community Development Department

CDBG – Community Development Block Grant

CEQA – California Environmental Quality Act

CIP – Capital Improvement Project/Program

CLETS – California Law Enforcement Telecommunication System

COMP – Compensation

CMO – City Manager’s Office

CRA – Community Redevelopment Agency

DMA – South Gate Division Management Association

DUI – Driving Under the Influence

ED – Economic Development

EDMS – Electronic Document Management System

EOC – Emergency Operations Center

EPA – U.S. Environmental Protection Agency

EWMP – Enhanced Watershed Management Plan

FEMA – Federal Emergency Management Agency

FMLA – Family Medical Leave Act

FOIA – Freedom of Information Act (Federal)

FTE – Full-time Equivalent Employee (2,080 hrs.)

FTHB – First Time Home Buyer

GAAP – Generally Accepted Accounting Principles

Gateway COG – Gateway Cities Council of Governments

GASB - Government Accounting Standards Board

GF – General Fund

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HHWE – Household Hazardous Waste Element

HMI – Human Machine Interface

HR – Human Resources

HSIP – Highway Safety Improvement Program

HUD – U.S. Department of Housing and Urban Development

ICBO – International Conference of Building Officials

ICRMA – Independent Cities Risk Management Authority

IS – Information Systems

IT – Information Technology

JPA – Joint Powers Authority

LAFCO – Los Angeles County Local Agency Formation Commission

LAIF – Local Agency Investment Fund

MEA – south Gate Municipal Employees Association

MGMT – Management

MOU – Memorandum of Understanding

MTA – Los Angeles County Metropolitan Transportation Authority

NHTSA – National Highway Traffic Safety Administration

NPDES – National Pollutant Discharge Elimination System

NTD – National Transit Database

OT – Over Time

OTS – Office of Traffic Safety

PC – Personal Computer

PD – South Gate Police Department

PT – Part Time

PEG – Public, Educational, and Government Access Television

PEPRA – Public Employees’ Pension Reform Act

PMA – South Gate Police Management Association

PMMA – South Gate Professional Middle Management Association

POA – South Gate Police Officer’s Association

POST – Police Officers Standards and Training

PRA – California Public Records Act

PW – South Gate Public Works Department

RFP – Request for Proposal

RHNA – Regional Housing Needs Assessment

RM – Risk Management

RPTTF – Redevelopment Property Tax Trust Fund

SA – South Gate Successor Agency

SCADA – Supervisory Control and Data Acquisition (Water)

SCAG – Southern California Association of Governments

SLESF – Supplemental Law Enforcement Services Fund

STEP – Selective Traffic Enforcement Program

SVCS – Services

SWPPP – Storm Water Pollution Prevention Plans

TDA – Transportation Development Act

TOT – Transient Occupancy Tax

TPA – Third Party Administrator

TUT – Transaction & Use Tax

VLF – Vehicle License Fees

WIFI – Wireless Fidelity

WM – Waste Management of Los Angeles

WM**P** – Waste Management Plan

WS**A**B – West Santa Ana Branch Light Rail
Line