



City of Lompoc **PROPOSED 2025-27**



Proposed Version

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FUND SUMMARIES





General Fund

The general fund is a major fund that is used to account for tax-supported activities, including public safety (fire and police), parks, recreation, street maintenance and library services. As a full-service city, the City of Lompoc's General Fund also accounts for community development related services such as building, planning; engineering services; maintenance of street lights; and environmental programs. Also included in the General Fund are the administrative departments and programs, including the City Council, City Attorney, Management Services, City Clerk's Office and Human Resources.

General Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes and Franchises	\$30,195,963	\$30,720,284	\$32,251,087	\$33,556,278
Licenses, Permits, and Service Charges	\$343,017	\$656,996	\$420,072	\$422,473
Penalties and Fines	\$86,476	\$123,870	\$92,966	\$94,789
Investments and Property Revenues	\$759,295	\$469,736	\$510,918	\$514,456
Revenues from other agencies	\$1,671,930	\$2,851,484	\$999,043	\$1,028,284
Current Service Charges	\$1,296,526	\$965,130	\$931,135	\$966,344
Internal Service Charges	\$11,576,260	\$12,149,039	\$12,656,073	\$13,439,828
Other Revenue	\$2,391,655	\$2,087,080	\$1,911,070	\$2,195,914
Transfers from other funds	\$6,186,027	\$7,289,880	\$7,111,204	\$7,554,815
Total Revenues:	\$54,507,150	\$57,313,499	\$56,883,567	\$59,773,181
Expenditures				
Personnel	\$35,738,639	\$39,844,300	\$40,099,376	\$40,934,374
Operating	\$1,788,589	\$1,883,200	\$1,884,761	\$1,875,036
Professional Services	\$10,820,446	\$10,861,071	\$10,994,510	\$11,560,063
Training & Travel, Insurance, Permits	\$1,004,367	\$1,142,691	\$1,373,180	\$1,486,195
Vehicles and Rentals	\$2,536,535	\$2,485,409	\$1,616,837	\$2,836,322
Internal Services	\$9,516	-\$56,920	-\$58,865	-\$62,343
Depreciation, Rebates	\$174,564	\$25,811	\$104,500	\$104,500
Interest	\$7,030	\$210	\$4,406	\$2,504
Credit Expenses	-\$722,395	-\$192,248	-\$612,823	-\$657,163
Debt Service	\$110,318	\$79,296	\$81,154	\$83,056
Capital Projects	\$1,005,625	\$4,501,567	\$165,000	\$165,000
Interfund Transfers	\$1,582,328	\$1,540,141	\$1,033,325	\$1,023,128
Total Expenditures:	\$54,055,562	\$62,114,527	\$56,685,360	\$59,350,672
Total Revenues Less Expenditures:	\$451,588	-\$4,801,028	\$198,207	\$422,509
Ending Fund Balance:	N/A	N/A	N/A	N/A

Revenues by Source

The General Fund budgeted revenues from Taxes and Franchises and Internal Service Charges are projected to increase in the upcoming budget year 2024. Taxes and Franchises are expected to increase by 21%, from \$25.7M to \$31.0M, due in part to under-estimated impact of 1% transaction sales tax results during the prior budget cycle. Internal Service Charges are expected to increase by 6%, from \$11.1M to \$11.8M.



Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenue Source						
Taxes and Franchises						
Property Tax	\$6,248,516	\$6,455,971	\$6,996,427	\$7,345,855	8.4%	5%
Property Tax - In Lieu of VLF	\$4,859,294	\$5,137,652	\$5,430,477	\$5,702,001	5.7%	5%
Sales Tax	\$6,567,281	\$6,741,421	\$6,918,590	\$7,164,891	2.6%	3.6%
Sales Tax - Transactions Tax	\$7,574,377	\$7,594,775	\$7,791,480	\$8,068,856	2.6%	3.6%
Cannabis Tax	\$1,624,113	\$1,426,201	\$1,578,744	\$1,623,796	10.7%	2.9%
Transient occupancy tax (TOT)	\$2,417,215	\$2,468,143	\$2,622,000	\$2,715,343	6.2%	3.6%
Franchise Fees	\$444,552	\$342,488	\$415,000	\$423,450	21.2%	2%
Business Tax	\$354,756	\$363,009	\$373,369	\$380,836	2.9%	2%
Property Transfer Tax	\$105,859	\$190,625	\$125,000	\$131,250	-34.4%	5%
Total Taxes and Franchises:	\$30,195,963	\$30,720,284	\$32,251,087	\$33,556,278	5%	4%
Licenses, Permits, and Service Charges	\$343,017	\$656,996	\$420,072	\$422,473	-36.1%	0.6%
Total Licenses, Permits, and Service Charges:	\$343,017	\$656,996	\$420,072	\$422,473	-36.1%	0.6%
Penalties and Fines	\$86,476	\$123,870	\$92,966	\$94,789	-24.9%	2%
Total Penalties and Fines:	\$86,476	\$123,870	\$92,966	\$94,789	-24.9%	2%
Investments and Property Revenues	\$759,295	\$469,736	\$510,918	\$514,456	8.8%	0.7%
Total Investments and Property Revenues:	\$759,295	\$469,736	\$510,918	\$514,456	8.8%	0.7%
Revenues from other agencies	\$1,671,930	\$2,851,484	\$999,043	\$1,028,284	-65%	2.9%
Total Revenues from other agencies:	\$1,671,930	\$2,851,484	\$999,043	\$1,028,284	-65%	2.9%
Current Service Charges	\$1,296,526	\$965,130	\$931,135	\$966,344	-3.5%	3.8%
Total Current Service Charges:	\$1,296,526	\$965,130	\$931,135	\$966,344	-3.5%	3.8%
Internal Service Charges	\$11,576,260	\$12,149,039	\$12,656,073	\$13,439,828	4.2%	6.2%
Total Internal Service Charges:	\$11,576,260	\$12,149,039	\$12,656,073	\$13,439,828	4.2%	6.2%
Other Revenue	\$2,391,655	\$2,087,080	\$1,911,070	\$2,195,914	-8.4%	14.9%
Total Other Revenue:	\$2,391,655	\$2,087,080	\$1,911,070	\$2,195,914	-8.4%	14.9%
Transfers from other funds	\$6,186,027	\$7,289,880	\$7,111,204	\$7,554,815	-2.5%	6.2%
Total Transfers from other funds:	\$6,186,027	\$7,289,880	\$7,111,204	\$7,554,815	-2.5%	6.2%

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Total Revenue Source:	\$54,507,150	\$57,313,499	\$56,883,567	\$59,773,181	-0.8%	5.1%

Expenditures by Expense Type

The City of Lompoc's General Fund expenditures for the top three categories have seen changes over the past three years. Budgeted personnel expenditures increased in 2023 to \$32.5M, and will further increase in 2024 to \$36.9M. Professional Services expenditures decreased in 2023 to \$8.4M, before increasing in 2024 to \$10.7M. Capital Projects expenditures saw the most significant change, increasing from \$204,562 in 2022 to \$879,533 in 2023 and \$4.3M in 2024, due primarily to grant-funded general fund projects.

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$35,738,639	\$39,844,300	\$40,099,376	\$40,934,374	0.6%	2.1%
Operating	\$1,788,589	\$1,883,200	\$1,884,761	\$1,875,036	0.1%	-0.5%
Professional Services	\$10,820,446	\$10,861,071	\$10,994,510	\$11,560,063	1.2%	5.1%
Training & Travel, Insurance, Permits	\$1,004,367	\$1,142,691	\$1,373,180	\$1,486,195	20.2%	8.2%
Vehicles and Rentals	\$2,536,535	\$2,485,409	\$1,616,837	\$2,836,322	-34.9%	75.4%
Internal Services	\$9,516	-\$56,920	-\$58,865	-\$62,343	3.4%	5.9%
Depreciation, Rebates	\$174,564	\$25,811	\$104,500	\$104,500	304.9%	0%
Interest	\$7,030	\$210	\$4,406	\$2,504	1,998.1%	-43.2%
Credit Expenses	-\$722,395	-\$192,248	-\$612,823	-\$657,163	218.8%	7.2%
Debt Service	\$110,318	\$79,296	\$81,154	\$83,056	2.3%	2.3%
Capital Projects	\$1,005,625	\$4,501,567	\$165,000	\$165,000	-96.3%	0%
Interfund Transfers	\$1,582,328	\$1,540,141	\$1,033,325	\$1,023,128	-32.9%	-1%
Total Expense Objects:	\$54,055,562	\$62,114,527	\$56,685,360	\$59,350,672	-8.7%	4.7%



Enterprise Funds

Enterprise Funds are established to account for the operations and financing of self-supporting activities. The Enterprise funds of the City include Water Utility; Electric Utility; Wastewater Utility; Solid Waste Disposal; Airport; Transit; and Broadband funds.

Revenues by Source

Expenditures by Expense Type





Major Utilities Funds

Major funds are defined as funds that have assets, liabilities, revenues, or expenses equal to at least ten percent of their fund-type total and at least five percent of the grand total. The City of Lompoc reports the following utility funds as major funds: Water Utility Fund; Electric Utility Fund; Wastewater Utility Fund; and Solid Waste Fund.



The Water Utility fund accounts for the operation of the City's water utility, a self-supporting activity, which renders service on a user charge basis to residents and businesses.

Water Utility Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Investments and Property Revenues	\$473,133	\$251,829	\$251,828	\$256,865
Revenues from other agencies	\$54,415	\$184,996	\$0	\$0
Current Service Charges	\$1,178	\$1,015	\$0	\$0
Internal Service Charges	\$0	\$938	\$0	\$0
Other Revenue	\$30,206	\$39,141	\$55,000	\$56,100
Customer Revenues	\$11,838,637	\$12,189,909	\$12,355,399	\$12,595,273
Transfers from other funds	\$0	\$318,081	\$0	\$0
Total Revenues:	\$12,397,569	\$12,985,908	\$12,662,227	\$12,908,237
Expenditures				
Personnel	\$4,413,939	\$4,396,453	\$4,623,344	\$4,695,265
Operating	\$1,881,925	\$1,972,141	\$2,081,291	\$2,081,291
Professional Services	\$5,038,705	\$6,063,680	\$6,495,651	\$6,755,960
Training & Travel, Insurance, Permits	\$642,455	\$697,401	\$728,122	\$835,757
Vehicles and Rentals	\$189,953	\$188,303	\$202,935	\$205,698
Internal Services	\$20,431	\$26,219	\$13,953	\$14,650
Depreciation, Rebates	\$1,372,685	\$665,861	\$360,000	\$360,000
Interest	\$238,545	\$258,569	\$231,569	\$203,569
Credit Expenses	-\$228,792	-\$212,761	-\$326,612	-\$327,221
Debt Service	\$0	\$50,000	\$560,000	\$590,000
Capital Projects	\$9,619	\$7,990,035	\$0	\$0
Interfund Transfers	\$0	\$318,081	\$0	\$0
Total Expenditures:	\$13,579,465	\$22,413,981	\$14,970,253	\$15,414,969
Total Revenues Less Expenditures:	-\$1,181,895	-\$9,428,073	-\$2,308,026	-\$2,506,732
Ending Fund Balance:	N/A	N/A	N/A	N/A

Revenues by Source

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	% Change FY25 to 26	% Change FY26 v FY27
Revenue Source						
Investments and Property Revenues	\$473,133	\$251,829	\$251,828	\$256,865	0%	2%
Revenues from other agencies	\$54,415	\$184,996	\$0	\$0	-100%	0%
Current Service Charges	\$1,178	\$1,015	\$0	\$0	-100%	0%
Internal Service Charges	\$0	\$938	\$0	\$0	-100%	0%
Other Revenue	\$30,206	\$39,141	\$55,000	\$56,100	40.5%	2%
Customer Revenues	\$11,838,637	\$12,189,909	\$12,355,399	\$12,595,273	1.4%	1.9%
Transfers from other funds	\$0	\$318,081	\$0	\$0	-100%	0%
Total Revenue Source:	\$12,397,569	\$12,985,908	\$12,662,227	\$12,908,237	-2.5%	1.9%

Electric Utility Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Investments and Property Revenues	\$939,573	\$821,176	\$424,605	\$432,518
Revenues from other agencies	\$1,538,960	\$1,107,992	\$945,816	\$946,227
Current Service Charges	\$403	\$545	\$510	\$520
Internal Service Charges	\$0	\$806	\$0	\$0
Other Revenue	\$55,546	-\$19,603	\$35,000	\$35,700
Customer Revenues	\$32,058,113	\$30,729,662	\$32,820,925	\$34,314,945
Total Revenues:	\$34,592,595	\$32,640,577	\$34,226,857	\$35,729,910
Expenditures				
Personnel	\$4,894,443	\$5,902,414	\$6,392,690	\$6,638,275
Operating	\$2,163,468	\$647,974	\$716,222	\$719,972
Professional Services	\$19,859,615	\$20,880,704	\$21,636,780	\$22,686,931
Training & Travel, Insurance, Permits	\$1,053,511	\$1,130,269	\$1,093,217	\$1,319,961
Vehicles and Rentals	\$284,828	\$275,909	\$280,469	\$285,771
Internal Services	\$20,667	\$24,599	\$22,823	\$23,964
Depreciation, Rebates	\$2,408,305	\$443,012	\$785,400	\$785,400
Interest	\$85,694	\$82,393	\$146,219	\$134,894
Credit Expenses	-\$979,409	\$18,533	\$52,000	\$52,000
Debt Service	\$0	\$32,478	\$260,462	\$271,786
Capital Projects	\$0	\$7,619,419	\$0	\$0
Interfund Transfers	\$2,421,500	\$2,628,769	\$2,998,463	\$3,395,458
Total Expenditures:	\$32,212,622	\$39,686,473	\$34,384,744	\$36,314,412
Total Revenues Less Expenditures:	\$2,379,973	-\$7,045,896	-\$157,888	-\$584,503
Ending Fund Balance:	N/A	N/A	N/A	N/A



The Wastewater Utility Fund accounts for the operations of the City's wastewater utility, a self-supporting activity, which renders service on a user charge basis to residents and businesses.

Wastewater Utility Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Penalties and Fines	\$0	\$18,625	\$0	\$0
Investments and Property Revenues	\$615,481	\$208,870	\$58,288	\$59,454
Internal Service Charges	\$2,890	\$2,935	\$2,935	\$2,994
Other Revenue	\$32,619	\$37,997	\$204,943	\$209,042
Customer Revenues	\$15,194,310	\$15,164,950	\$15,754,989	\$15,778,918
Total Revenues:	\$15,845,300	\$15,433,376	\$16,021,155	\$16,050,407
Expenditures				
Personnel	\$3,569,727	\$3,634,573	\$4,165,491	\$4,290,178
Operating	\$563,766	\$705,162	\$630,638	\$630,638
Professional Services	\$5,097,196	\$6,129,112	\$6,389,026	\$6,680,274
Training & Travel, Insurance, Permits	\$562,926	\$629,923	\$639,116	\$752,688
Vehicles and Rentals	\$139,472	\$146,068	\$161,414	\$163,200
Internal Services	\$40,072	\$35,215	\$10,786	\$11,325
Depreciation, Rebates	\$4,594,191	\$0	\$0	\$0
Interest	\$930,525	\$933,191	\$818,879	\$701,639
Debt Service	\$0	\$5,005,764	\$5,113,576	\$5,242,817
Capital Projects	-\$9,619	\$10,785,745	\$0	\$0
Total Expenditures:	\$15,488,255	\$28,004,753	\$17,928,926	\$18,472,758
Total Revenues Less Expenditures:	\$357,045	-\$12,571,377	-\$1,907,771	-\$2,422,351
Ending Fund Balance:	N/A	N/A	N/A	N/A



The Solid Waste Fund accounts for the operations of the City's solid waste collection and disposal services, a self-supporting activity, which renders service on a user charge basis to residents and businesses.

Solid Waste Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Investments and Property Revenues	\$312,197	\$673,291	\$122,438	\$124,887
Revenues from other agencies	\$29,655	\$19,203	\$19,200	\$19,584
Current Service Charges	\$29,214	\$45,330	\$45,059	\$46,320
Internal Service Charges	\$360	\$541	\$2,599	\$2,651
Other Revenue	\$26,851	\$52,501	\$25,000	\$25,500
Customer Revenues	\$10,815,693	\$12,475,946	\$13,328,712	\$14,807,164
Transfers from other funds	\$596,013	\$325,000	\$325,000	\$331,500
Total Revenues:	\$11,809,983	\$13,591,812	\$13,868,008	\$15,357,606
Expenditures				
Personnel	\$4,133,883	\$4,332,914	\$4,512,473	\$4,625,948
Operating	\$330,942	\$469,941	\$418,918	\$430,806
Professional Services	\$2,900,409	\$3,563,667	\$4,056,149	\$4,300,244
Training & Travel, Insurance, Permits	\$581,621	\$572,440	\$591,996	\$693,606
Vehicles and Rentals	\$2,392,924	\$2,424,337	\$2,590,207	\$2,622,905
Internal Services	\$910,395	\$964,987	\$1,116,813	\$1,172,681
Depreciation, Rebates	\$1,908,944	\$18,813	\$94,063	\$94,063
Interest	\$247,905	\$182,078	\$299,301	\$254,074
Credit Expenses	\$1,236	\$2,657	\$8,062	\$8,062
Debt Service	\$0	\$608,594	\$1,308,708	\$1,353,932
Capital Projects	\$0	\$11,049,004	\$0	\$0
Interfund Transfers	\$596,013	\$0	\$0	\$0
Total Expenditures:	\$14,004,273	\$24,189,431	\$14,996,688	\$15,556,321
Total Revenues Less Expenditures:	-\$2,194,289	-\$10,597,619	-\$1,128,680	-\$198,715
Ending Fund Balance:	N/A	N/A	N/A	N/A



Other Enterprise Funds

Other enterprise funds are those enterprise funds which are not classified as major funds, and include the Airport Fund, Transit Fund, and Broadband Fund.

The Airport fund accounts for the operations of the City of Lompoc Municipal Airport, a self-supporting activity, which renders service on a user charge basis.

Airport Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes and Franchises	\$7,512	\$5,793	\$10,200	\$10,200
Investments and Property Revenues	\$285,551	\$485,510	\$431,839	\$431,750
Revenues from other agencies	\$4,285,128	\$208,414	\$0	\$0
Current Service Charges	\$5,084	\$283	\$1,700	\$1,734
Other Revenue	\$6,948	\$22,769	\$1,600	\$1,620
Customer Revenues	\$231,472	\$208,230	\$251,000	\$251,020
Transfers from other funds	\$44,746	\$0	\$0	\$0
Total Revenues:	\$4,866,442	\$930,999	\$696,339	\$696,324
Expenditures				
Personnel	\$81,811	\$137,584	\$120,601	\$124,287
Operating	\$146,419	\$232,651	\$274,232	\$282,185
Professional Services	\$135,342	\$177,454	\$197,826	\$243,306
Training & Travel, Insurance, Permits	\$35,886	\$31,509	\$36,298	\$36,682
Vehicles and Rentals	\$36,017	\$35,352	\$60	\$60
Internal Services	\$7,017	\$0	\$0	\$0
Depreciation, Rebates	\$793,197	\$0	\$0	\$0
Interest	\$2,081	\$2,097	\$7,898	\$7,898
Debt Service	\$0	\$27,326	\$27,326	\$27,326
Capital Projects	\$0	\$4,279,852	\$0	\$0
Total Expenditures:	\$1,237,770	\$4,923,826	\$664,242	\$721,744
Total Revenues Less Expenditures:	\$3,628,672	-\$3,992,827	\$32,097	-\$25,420
Ending Fund Balance:	N/A	N/A	N/A	N/A

The Transit fund accounts for the operations of the City of Lompoc Transit system, a self-supporting activity, which renders service on a user charge basis.

Transit Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes and Franchises	\$152,847	\$149,164	\$154,005	\$157,085
Investments and Property Revenues	\$445,234	\$244,856	\$243,745	\$248,620
Revenues from other agencies	\$5,388,885	\$7,558,616	\$5,197,609	\$5,301,561
Other Revenue	\$12,617	\$26,177	\$22,800	\$23,256
Customer Revenues	\$94,265	\$113,098	\$123,563	\$126,034
Total Revenues:	\$6,093,849	\$8,091,911	\$5,741,722	\$5,856,556
Expenditures				
Personnel	\$325,280	\$430,139	\$470,688	\$481,538
Operating	\$338,789	\$471,127	\$479,743	\$470,943
Professional Services	\$2,470,066	\$2,782,222	\$3,535,244	\$3,820,102
Training & Travel, Insurance, Permits	\$32,975	\$39,117	\$35,293	\$42,043
Vehicles and Rentals	\$747	\$625	\$602	\$602
Internal Services	\$623	\$750	\$0	\$0
Depreciation, Rebates	\$396,541	\$0	\$0	\$0
Capital Projects	\$0	\$20,449,623	\$0	\$0
Total Expenditures:	\$3,565,020	\$24,173,602	\$4,521,570	\$4,815,228
Total Revenues Less Expenditures:	\$2,528,829	-\$16,081,691	\$1,220,152	\$1,041,329
Ending Fund Balance:	N/A	N/A	N/A	N/A

FUNDING SOURCES



Revenues by Source

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenue Source						
Taxes and Franchises						
Property Tax						
Revenue PrpTx-1Sec	\$4,982,694.86	\$5,183,421.00	\$5,589,497.00	\$5,868,972.00	7.8%	5%
Revenue PrpTx-Nons	\$160,374.20	\$212,624.00	\$220,791.00	\$231,830.00	3.8%	5%
Revenue PrpTxFTxIn	\$934,952.32	\$993,946.00	\$1,027,939.00	\$1,079,335.95	3.4%	5%
Revenue Tax-PrSecd	\$14,775.70	\$9,185.07	\$17,933.24	\$18,829.90	95.2%	5%
Revenue Tax-PrUnsd	\$15,306.12	\$10,503.56	\$7,031.86	\$7,383.45	-33.1%	5%
Revenue Tax-PrSupl	\$1,460.98	\$590.67	\$2,235.72	\$2,347.50	278.5%	5%
Revenue Sup-SB813	\$131,646.45	\$45,008.75	\$130,999.04	\$137,155.99	191.1%	4.7%
PENALTIES/INT ON DELQ PROP	\$478.02	\$691.15	\$0.00	\$0.00	-100%	0%
Misc Prop Tax Distribution	\$6,827.53	\$1.00	\$0.00	\$0.00	-100%	0%
Total Property Tax:	\$6,248,516.18	\$6,455,971.20	\$6,996,426.86	\$7,345,854.81	8.4%	5%
Property Tax - In Lieu of VLF						
Revenue PrpTxILVLF	\$4,859,294.00	\$5,137,652.00	\$5,430,477.00	\$5,702,001.00	5.7%	5%
Total Property Tax - In Lieu of VLF:	\$4,859,294.00	\$5,137,652.00	\$5,430,477.00	\$5,702,001.00	5.7%	5%
Sales Tax						
Revenue Sales & Use Tax	\$6,388,560.53	\$6,541,417.00	\$6,723,923.00	\$6,963,294.00	2.8%	3.6%
Revenue SalesTx-PS	\$178,720.50	\$200,003.57	\$194,666.83	\$201,596.97	-2.7%	3.6%
Total Sales Tax:	\$6,567,281.03	\$6,741,420.57	\$6,918,589.83	\$7,164,890.97	2.6%	3.6%
Sales Tax - Transactions Tax						
Revenue MeasureI2020 SalesTax	\$7,574,377.01	\$7,594,775.00	\$7,791,480.00	\$8,068,856.00	2.6%	3.6%
Total Sales Tax - Transactions Tax:	\$7,574,377.01	\$7,594,775.00	\$7,791,480.00	\$8,068,856.00	2.6%	3.6%
Cannabis Tax						
Revenue Cannabis Sales Tax	\$992,849.42	\$755,317.15	\$863,910.00	\$894,665.20	14.4%	3.6%
Cannabis SalesTax-Manuf/Distri	\$631,263.89	\$670,884.33	\$714,834.00	\$729,130.68	6.6%	2%
Total Cannabis Tax:	\$1,624,113.31	\$1,426,201.48	\$1,578,744.00	\$1,623,795.88	10.7%	2.9%
Transient occupancy tax (TOT)						
Tranient Occupy Tax Revenue	\$2,417,214.57	\$2,468,142.68	\$2,622,000.00	\$2,715,343.20	6.2%	3.6%
Total Transient occupancy tax (TOT):	\$2,417,214.57	\$2,468,142.68	\$2,622,000.00	\$2,715,343.20	6.2%	3.6%
Franchise Fees						
Revenue FranTxPG&E	\$15,299.61	\$17,579.77	\$15,000.00	\$15,450.00	-14.7%	3%
Revenue FrTx-GasCo	\$148,903.98	\$92,726.95	\$150,000.00	\$153,000.00	61.8%	2%
Revenue FrTx Cable	\$280,347.91	\$232,181.00	\$250,000.00	\$255,000.00	7.7%	2%
Total Franchise Fees:	\$444,551.50	\$342,487.72	\$415,000.00	\$423,450.00	21.2%	2%

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Business Tax						
Revenue BusLicTax	\$354,756.25	\$363,008.69	\$373,369.00	\$380,836.38	2.9%	2%
Total Business Tax:	\$354,756.25	\$363,008.69	\$373,369.00	\$380,836.38	2.9%	2%
Property Transfer Tax						
Revenue RPropTrsTx	\$105,859.47	\$190,624.90	\$125,000.00	\$131,250.00	-34.4%	5%
Total Property Transfer Tax:	\$105,859.47	\$190,624.90	\$125,000.00	\$131,250.00	-34.4%	5%
Total Taxes and Franchises:	\$30,195,963.32	\$30,720,284.24	\$32,251,086.69	\$33,556,278.23	5%	4%
Licenses, Permits, and Service Charges						
Revenue Building Permits	\$225,074.86	\$457,727.35	\$300,000.00	\$300,000.00	-34.5%	0%
Revenue Plumbing Permits	\$36,152.40	\$58,580.40	\$35,000.00	\$35,700.00	-40.3%	2%
Revenue Electrical Permits	\$47,755.00	\$77,260.80	\$49,000.00	\$49,980.00	-36.6%	2%
Revenue Mechanical Permits	\$23,076.20	\$50,139.60	\$23,000.00	\$23,460.00	-54.1%	2%
Revenue Grading Permits Inspec	\$2,545.25	\$595.20	\$3,366.00	\$3,433.32	465.5%	2%
Revenue Grading Permit Applica	\$0.00	\$0.00	\$1,300.50	\$1,326.51	N/A	2%
Revenue Smip Fees	\$51.75	\$103.75	\$156.06	\$159.18	50.4%	2%
Revenue BldgStnASR	\$89.39	\$102.43	\$104.04	\$106.12	1.6%	2%
Revenue SB1186-Bus	\$5,866.62	\$7,132.32	\$6,000.00	\$6,120.00	-15.9%	2%
Revenue Gun Permit	\$848.00	\$28.80	\$102.00	\$104.04	254.2%	2%
Revenue Garage Sale Permit	\$771.00	\$738.00	\$816.00	\$832.32	10.6%	2%
Revenue TaxiDrPerm	\$0.00	\$0.00	\$156.06	\$159.18	N/A	2%
Revenue MiscPermit	\$773.00	\$4,580.00	\$1,020.00	\$1,040.40	-77.7%	2%
Revenue Bicycle License	\$14.00	\$7.20	\$51.00	\$52.02	608.3%	2%
Total Licenses, Permits, and Service Charges:	\$343,017.47	\$656,995.85	\$420,071.66	\$422,473.09	-36.1%	0.6%
Penalties and Fines						
Revenue BusinessTax Penalties	\$15,617.20	\$19,728.59	\$22,950.00	\$23,409.00	16.3%	2%
Revenue TOT Penalties	\$10,745.78	\$9,890.71	\$10,500.00	\$10,710.00	6.2%	2%
Revenue TBID Late Penalties	\$1,200.00	\$1,680.00	\$1,836.00	\$1,836.00	9.3%	0%
Cannabis Penalties	\$25,030.57	\$58,783.31	\$28,100.00	\$28,662.00	-52.2%	2%
Revenue Crime Code Violation	\$6,324.75	\$4,732.68	\$4,080.00	\$4,161.60	-13.8%	2%
Revenue VehCodeVio	\$27,557.87	\$29,054.39	\$25,500.00	\$26,010.00	-12.2%	2%
Total Penalties and Fines:	\$86,476.17	\$123,869.68	\$92,966.00	\$94,788.60	-24.9%	2%
Investments and Property Revenues						
Revenue InterestIng Earnings	\$285,556.59	\$160,938.00	\$260,000.00	\$260,000.00	61.6%	0%
Int Inc - Trust Deposits	\$1,412.34	\$729.92	\$0.00	\$0.00	-100%	0%
Revenue IntIn-Rest	\$97.91	\$250.00	\$255.00	\$255.00	2%	0%
Int Inc - SecureTech	\$2,782.49	\$1,438.08	\$0.00	\$0.00	-100%	0%
Int Inc - PD Donations	\$147.03	\$75.96	\$0.00	\$0.00	-100%	0%



Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Int Inc - FireworksEnforcement	\$3,215.38	\$1,505.28	\$0.00	\$0.00	-100%	0%
Int Inc - Fireworks Show	\$3,289.32	\$431.88	\$0.00	\$0.00	-100%	0%
Int Inc - Prk & Rec Donations	\$710.60	\$367.24	\$0.00	\$0.00	-100%	0%
Revenue Unreal GainLoss Invest	\$139,901.18	\$0.00	\$0.00	\$0.00	0%	0%
Interest Earnings - GASB 87	\$9,299.52	\$0.00	\$0.00	\$0.00	0%	0%
Revenue Site Rent Metro PCS	\$26,979.00	\$30,014.16	\$31,640.00	\$32,272.80	5.4%	2%
Revenue Site License Verizon	\$74,741.59	\$76,807.17	\$75,000.00	\$76,500.00	-2.4%	2%
Revenue Site Lease - Dish Ntwk	\$2,500.00	\$0.00	\$0.00	\$0.00	0%	0%
Facility Rental	\$2,000.00	\$12,500.00	\$0.00	\$0.00	-100%	0%
Revenue FR-CACMple	\$15,840.00	\$15,840.00	\$16,000.00	\$16,320.00	1%	2%
Revenue Facility Rent YMCA	\$0.00	\$1.00	\$1.02	\$1.02	2%	0%
Lease Revenue - GASB 87	\$9,423.21	\$0.00	\$0.00	\$0.00	0%	0%
H Street Property Farm Land	\$2,000.00	\$0.00	\$0.00	\$0.00	0%	0%
Revenue Land Rent Misc	\$8,387.63	\$10,913.90	\$7,344.00	\$7,490.88	-32.7%	2%
Revenue Site Rent Nextel	\$37,851.85	\$47,298.13	\$38,500.00	\$39,270.00	-18.6%	2%
Unrealiz Gain(Loss)On Invst	\$8,317.67	\$0.00	\$0.00	\$0.00	0%	0%
Interest Income	\$1,862.77	\$263.91	\$0.00	\$0.00	-100%	0%
Unrealiz Gain(Loss)On Invst	-\$1,144.05	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$2,851.15	\$401.81	\$1,186.00	\$1,209.72	195.2%	2%
Revenue UnrGnLslnv	\$862.32	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$1,554.51	\$200.85	\$1,172.00	\$1,195.44	483.5%	2%
Revenue UnrGnLslnv	\$613.98	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$1,388.28	\$269.53	\$0.00	\$0.00	-100%	0%
Revenue UnrGnLslnv	\$12.92	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$253.29	\$1.09	\$0.00	\$0.00	-100%	0%
Revenue UnrGnLslnv	-\$3.21	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$19,005.78	\$3,780.00	\$3,780.00	\$3,780.00	0%	0%
Revenue UnrGnLslnv	\$14,838.95	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	-\$864.10	\$124.00	\$124.00	\$126.48	0%	2%
Revenue UnrGnLslnv	\$1,707.94	\$0.00	\$0.00	\$0.00	0%	0%
Revenue UnrGnLslnv	-\$85.40	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$4,200.77	\$830.00	\$830.00	\$846.60	0%	2%
Revenue UnrGnLslnv	\$733.20	\$0.00	\$0.00	\$0.00	0%	0%
Revenue FR-DTPrkLt	\$0.00	\$125.00	\$750.00	\$765.00	500%	2%
Revenue InterestIn	\$526.87	\$0.00	\$0.00	\$0.00	0%	0%
Revenue UnrGnLslnv	-\$875.24	\$0.00	\$0.00	\$0.00	0%	0%
Revenue FacilityRt	\$70,285.00	\$72,024.17	\$70,000.00	\$70,000.00	-2.8%	0%
Revenue InterestIn	\$1,799.58	\$4,336.00	\$4,336.00	\$4,422.72	0%	2%
Revenue UnrGnLslnv	\$1,953.30	\$0.00	\$0.00	\$0.00	0%	0%
Revenue InterestIn	\$1,981.76	\$1,469.68	\$0.00	\$0.00	-100%	0%
Revenue UnrGnLslnv	-\$6,632.17	\$0.00	\$0.00	\$0.00	0%	0%
Total Investments and Property Revenues:	\$751,281.51	\$442,936.76	\$510,918.02	\$514,455.66	15.3%	0.7%

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenues from other agencies						
Federal Grant	\$0.00	\$728,000.00	\$0.00	\$0.00	-100%	0%
Revenue Fd-BulVest	\$3,453.28	\$5,100.00	\$5,202.00	\$5,202.00	2%	0%
Homeland Security-Cal OES		\$13,499.00	\$0.00	\$0.00	-100%	0%
State Grant LEAP Housing Grant	\$160,000.00	\$150,000.00	\$0.00	\$0.00	-100%	0%
CA Fire Foundation Grant	\$20,000.00	\$11,970.00	\$0.00	\$0.00	-100%	0%
StGrt- Fire Extrication Tools	\$70,858.14	\$0.00	\$0.00	\$0.00	0%	0%
BSCC Office Wellness Grant	\$2,991.00	\$0.00	\$0.00	\$0.00	0%	0%
Revenue Stare OES Step Grant	\$11,033.46	\$10,000.00	\$11,000.00	\$11,330.00	10%	3%
Revenue HomeOExRmb	\$20,418.74	\$21,000.00	\$21,100.00	\$21,522.00	0.5%	2%
Revenue MVLF	\$54,836.08	\$34,000.00	\$57,000.00	\$58,140.00	67.6%	2%
Revenue Mandated Cost Reim	\$0.00	\$5,000.00	\$5,100.00	\$5,100.00	2%	0%
Revenue POST Grant	\$28,691.86	\$25,000.00	\$31,250.00	\$31,250.00	25%	0%
Cal OES 911 Training reimburse	\$1,024.91	\$20,000.00	\$0.00	\$0.00	-100%	0%
SBCO Air Pollution Cntrl Grant	\$30,486.53	\$0.00	\$0.00	\$0.00	0%	0%
Revenue SBVehAntiT	\$30,950.00	\$18,953.88	\$0.00	\$0.00	-100%	0%
Revenue SBCO Live Scan SB720	\$42,087.56	\$42,852.00	\$42,852.00	\$43,709.04	0%	2%
Housing Auth-Flock Camera reim	\$84,550.00	\$0.00	\$0.00	\$0.00	0%	0%
Federal Grant - MIS Grant	\$109,461.83	\$720,483.00	\$0.00	\$0.00	-100%	0%
OpioidAllergenAbatementRevenue	\$19,139.45	\$0.00	\$0.00	\$0.00	0%	0%
OpioidCVSAbatementRevenue	\$19,840.37	\$0.00	\$0.00	\$0.00	0%	0%
OpioidTevaAbatementRevenue	\$17,407.37	\$0.00	\$0.00	\$0.00	0%	0%
OpioidWalgreensAbatementRevenu	\$21,660.97	\$8,612.72	\$0.00	\$0.00	-100%	0%
OpioidWalmartAbatementRevenue	\$81,903.20	\$0.00	\$0.00	\$0.00	0%	0%
OpioidMcKinseyAbatementRevenue	\$0.00	\$7,024.09	\$0.00	\$0.00	-100%	0%
OpioidEndoAbatementRevenue	\$0.00	\$8,789.02	\$0.00	\$0.00	-100%	0%
Revenue StGt-COPS	\$186,158.96	\$194,663.36	\$190,000.00	\$197,600.00	-2.4%	4%
Revenue StGrt-Othr	\$88,332.53	\$105,567.00	\$17,400.00	\$17,748.00	-83.5%	2%
Revenue SBCOSvCh	\$434,374.00	\$600,136.00	\$493,680.00	\$508,490.40	-17.7%	3%
Revenue SBCOSvCh	\$132,270.00	\$120,834.00	\$124,459.02	\$128,192.79	3%	3%
Total Revenues from other agencies:	\$1,671,930.24	\$2,851,484.07	\$999,043.02	\$1,028,284.23	-65%	2.9%
Current Service Charges						
Revenue CopierChrg	\$45.70	\$50.82	\$102.00	\$102.00	100.7%	0%
Notary Fees - Admin		\$15.00	\$0.00	\$0.00	-100%	0%
Revenue Notary Fee	\$75.00	\$42.83	\$78.54	\$78.54	83.4%	0%
Revenue BusTaxAppn	\$8,490.00	\$12,160.00	\$8,670.00	\$8,670.00	-28.7%	0%
Revenue BusTxRenew	\$13,369.00	\$18,497.33	\$14,500.00	\$14,790.00	-21.6%	2%
Processing Fees	\$19,848.68	\$4,195.00	\$0.00	\$0.00	-100%	0%
Revenue LITDAAdSvC	\$10,906.59	\$9,581.49	\$11,000.00	\$11,220.00	14.8%	2%
Revenue COBRAAdFee	\$267.66	\$214.45	\$182.58	\$186.23	-14.9%	2%

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Revenue FlwFstServ	\$5,086.42	\$7,257.83	\$255.00	\$255.00	-96.5%	0%
Revenue DocImg Fee	\$385.00	\$127.17	\$778.26	\$778.26	512%	0%
Revenue GenPlanMnt	\$16,825.00	\$29,631.64	\$4,080.00	\$4,161.60	-86.2%	2%
Revenue LandUseCle	\$6,525.00	\$11,145.00	\$3,890.28	\$3,968.09	-65.1%	2%
Revenue PreApCoRev	\$0.00	\$1,000.00	\$6,120.00	\$6,242.40	512%	2%
Revenue ZoneVerReb	\$1,820.00	\$1,680.00	\$1,296.42	\$1,296.42	-22.8%	0%
Revenue ZoningChFe	\$0.00	-\$2,500.00	\$0.00	\$0.00	-100%	0%
Revenue AnnxFiling	\$0.00	\$339.00	\$2,074.68	\$2,116.17	512%	2%
Revenue PlanCkFees	\$249,023.62	\$255,545.55	\$255,000.00	\$260,100.00	-0.2%	2%
Pale Blue Dot - Development	\$267,566.60	\$46,000.00	\$0.00	\$0.00	-100%	0%
Burton Ranch JDA	\$22,254.75	\$0.00	\$0.00	\$0.00	0%	0%
Revenue ApplFiling	\$257.80	\$87.33	\$534.48	\$534.48	512%	0%
Credit Card processing fee	\$12,909.77	\$16,767.67	\$16,500.00	\$16,995.00	-1.6%	3%
Storm Water Services	\$0.00	\$83.33	\$510.00	\$510.00	512%	0%
Park Lot Review	\$630.00	\$1,035.00	\$255.00	\$255.00	-75.4%	0%
Revenue AmToExstPr	\$13,260.19	\$31,302.65	\$1,020.00	\$1,020.00	-96.7%	0%
Architectural Review	\$0.00	\$500.00	\$3,060.00	\$3,060.00	512%	0%
Revenue CondUsePer	\$14,212.77	-\$3,322.03	\$14,500.00	\$14,790.00	-536.5%	2%
Revenue Design Rev	\$86,150.36	\$6,067.04	\$5,000.00	\$5,100.00	-17.6%	2%
Revenue Dev Agrmnt	\$0.00	\$515.60	\$0.00	\$0.00	-100%	0%
Revenue EIR	-\$7,118.09	\$0.00	\$0.00	\$0.00	0%	0%
Specific Plan	-\$1,809.07	\$333.33	\$2,040.00	\$2,040.00	512%	0%
Revenue COCLtLinAd	\$3,820.00	\$500.00	\$3,060.00	\$3,060.00	512%	0%
Lot Merger	\$1,746.60	\$2,885.00	\$2,550.00	\$2,550.00	-11.6%	0%
Revenue Parcel Map	\$2,971.56	\$500.00	\$3,060.00	\$3,060.00	512%	0%
Revenue Subdiv Map	\$0.00	\$925.00	\$5,661.00	\$5,661.00	512%	0%
Revenue BusLic Rev	\$3,020.00	\$3,110.00	\$3,060.00	\$3,060.00	-1.6%	0%
Revenue HomeUsePer	\$6,725.00	\$9,100.00	\$3,672.00	\$3,672.00	-59.6%	0%
Revenue TmpUsePer	\$8,445.00	\$9,490.00	\$4,149.36	\$4,149.36	-56.3%	0%
Revenue SignPermit	\$530.00	\$530.00	\$0.00	\$0.00	-100%	0%
Revenue SinSignPer	\$980.00	\$1,460.00	\$3,060.00	\$3,060.00	109.6%	0%
Revenue TmpSignPer	\$0.00	\$42.33	\$259.08	\$259.08	512%	0%
Revenue TimeExtMaj	\$480.00	\$160.00	\$979.20	\$979.20	512%	0%
Revenue TimeExtMin	\$1,485.00	\$2,925.00	\$571.20	\$571.20	-80.5%	0%
Planning Fee Increases	\$825.00	\$1,975.00	\$0.00	\$0.00	-100%	0%
Revenue FrewrksCit	\$3,150.00	\$3,816.67	\$5,000.00	\$5,150.00	31%	3%
PD Response to DUI Accidents	\$52.44	\$0.00	\$0.00	\$0.00	0%	0%
Revenue PD-FalseAl	\$9,010.00	\$7,410.67	\$6,834.00	\$6,834.00	-7.8%	0%
Revenue SalePD Rep	\$1,839.30	\$1,904.50	\$1,785.00	\$1,785.00	-6.3%	0%
Revenue Doj Prints	\$962.00	\$764.00	\$0.00	\$0.00	-100%	0%
Revenue PDAIrmPrmt	\$648.40	\$769.82	\$726.24	\$726.24	-5.7%	0%
Revenue SPDPatServ	\$11,545.36	\$8,927.18	\$2,593.86	\$2,593.86	-70.9%	0%

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenue SRO 1	\$95,401.62	\$86,566.62	\$95,000.00	\$96,900.00	9.7%	2%
Revenue VehRepFees	\$1,250.00	\$1,084.50	\$1,037.34	\$1,037.34	-4.3%	0%
Revenue VehImpFees	\$23,100.00	\$34,209.00	\$35,535.00	\$36,601.05	3.9%	3%
Revenue PD WitDep	\$0.00	\$525.00	\$153.00	\$153.00	-70.9%	0%
Revenue CrimJusAdm	\$20.00	\$166.67	\$1,020.00	\$1,020.00	512%	0%
Revenue JailSrvChg	\$1,323.00	\$6,080.33	\$1,500.00	\$1,530.00	-75.3%	2%
Revenue Fngprpt Ch	\$3,791.00	\$4,000.00	\$1,377.00	\$1,377.00	-65.6%	0%
Revenue DOJDVilRst	\$1,444.88	\$269.00	\$1,646.28	\$1,646.28	512%	0%
Revenue CrTcAdSOCg	\$100.00	\$146.67	\$775.20	\$775.20	428.5%	0%
Revenue EnPICKSbD	\$83,471.63	\$38,824.45	\$80,000.00	\$82,400.00	106.1%	3%
Revenue Eng-SpecSv		\$335.00	\$0.00	\$0.00	-100%	0%
Revenue SalPlanSpc	\$0.00	\$80.00	\$489.60	\$489.60	512%	0%
Revenue WeedAbateC	-\$1,911.21	\$1,143.35	\$4,633.86	\$4,633.86	305.3%	0%
Revenue LANECLNCR	\$0.00	\$2,800.00	\$0.00	\$17,136.00	-100%	N/A
CHC - City Service Agreement	\$16,561.21	\$13,956.37	\$16,500.00	\$16,995.00	18.2%	3%
Revenue Permit Fee/Yearly Fire	\$2,927.80	\$15,639.00	\$7,701.00	\$7,701.00	-50.8%	0%
Revenue Fire Clearance	\$23,875.20	\$19,448.00	\$21,100.00	\$21,522.00	8.5%	2%
Revenue Fire Sup Sys/Test/Insp	\$2,137.59	\$4,613.89	\$10,000.00	\$10,200.00	116.7%	2%
Revenue Alarm/Sys/Plan/Ck Test	\$4,946.50	\$783.33	\$4,794.00	\$4,794.00	512%	0%
Revenue Bld Pln Ck/FldTest/Ins	\$50,368.81	\$57,696.39	\$51,000.00	\$51,000.00	-11.6%	0%
Fire - False Alarm	\$0.00	\$127.17	\$778.26	\$778.26	512%	0%
Revenue SpecProjectReviewInsp	\$3,963.00	\$7,679.00	\$4,488.00	\$4,488.00	-41.6%	0%
Revenue FireReport	\$183.47	\$179.66	\$104.04	\$104.04	-42.1%	0%
Revenue Fire Incident Response	\$0.00	\$1,745.92	\$622.20	\$622.20	-64.4%	0%
Revenue Fire Witness Deposit	\$0.00	\$1,427.00	\$1,530.00	\$1,530.00	7.2%	0%
Revenue FireRespsns	\$1,185.88	\$1,305.92	\$867.00	\$867.00	-33.6%	0%
Revenue MutualAidA	\$34,058.47	\$67,156.31	\$88,000.00	\$90,640.00	31%	3%
Revenue AmrBls Srv	\$110,002.83	\$81,772.01	\$92,400.00	\$94,248.00	13%	2%
Protest Fee	\$50.00	\$0.00	\$0.00	\$0.00	0%	0%
Revenue Bldg Review Sub/Dev	\$0.00	\$750.00	\$4,590.00	\$4,590.00	512%	0%
Revenue CD-Cypress	\$888.79	\$0.00	\$0.00	\$0.00	0%	0%
Braitman & Assoc/Burton Ranch	\$1,215.74	\$0.00	\$0.00	\$0.00	0%	0%
Revenue CopierChrg	\$5,458.50	\$5,760.51	\$4,750.00	\$4,845.00	-17.5%	2%
Revenue CopierChrg	\$87.50	\$285.53	\$275.00	\$280.50	-3.7%	2%
Total Current Service Charges:	\$1,265,120.62	\$962,104.80	\$931,134.96	\$966,344.46	-3.2%	3.8%
Internal Service Charges						
Revenue AdminSerCh	\$8,869,858.98	\$9,315,912.00	\$9,236,650.00	\$9,698,482.00	-0.9%	5%
Revenue AdmSvc-Lib	\$21,076.72	\$22,130.93	\$27,376.00	\$28,745.00	23.7%	5%
Revenue IntrlSvEng	\$374,825.48	\$285,041.88	\$580,000.00	\$580,000.00	103.5%	0%
Revenue GFCR-AIRRRT	\$10,410.00	\$36,521.59	\$56,902.00	\$79,188.00	55.8%	39.2%
Revenue GFCR-WATER	\$363,285.22	\$400,594.73	\$447,923.00	\$503,061.00	11.8%	12.3%



Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenue GFCR-ELEC	\$611,730.10	\$665,404.46	\$738,121.00	\$822,835.00	10.9%	11.5%
Revenue GF CR-WW	\$891,993.41	\$964,835.53	\$1,065,734.00	\$1,183,280.00	10.5%	11%
GF COST REIMBURSEMENTS-TRANSIT	\$185,866.94	\$206,582.69	\$231,695.00	\$260,951.00	12.2%	12.6%
Revenue GF CR-SW	\$216,298.61	\$220,411.63	\$228,690.00	\$238,334.00	3.8%	4.2%
Revenue Com Cr Inc	\$19,706.39	\$19,833.93	\$20,564.00	\$21,414.00	3.7%	4.1%
Revenue InSv-Equip	\$11,208.00	\$11,770.00	\$22,418.00	\$23,538.00	90.5%	5%
Total Internal Service Charges:	\$11,576,259.85	\$12,149,039.37	\$12,656,073.00	\$13,439,828.00	4.2%	6.2%
Other Revenue						
Cd-RiverTerr/WlImHomesProj	\$4,604.00	\$0.00	\$0.00	\$0.00	0%	0%
Comm Dev - Planning Deposits	\$47,923.53	-\$20,400.45	\$0.00	\$0.00	-100%	0%
Public Disturbance	\$0.00	\$15,396.64	\$0.00	\$0.00	-100%	0%
Revenue PrisonCare	\$9,207.00	\$0.00	\$0.00	\$0.00	0%	0%
Revenue OvwLoadPer	\$5,130.00	\$5,360.00	\$4,488.00	\$4,488.00	-16.3%	0%
Revenue EncroachmentPermiStrPv	\$0.00	\$416.67	\$2,550.00	\$2,550.00	512%	0%
Rev - Strauss Wind Energy	\$37,945.00	\$0.00	\$0.00	\$0.00	0%	0%
Revenue Encroachment PermtInsp	\$256,665.22	\$37,323.81	\$98,000.00	\$99,960.00	162.6%	2%
Revenue EncPermApp	\$33,706.00	\$75,535.00	\$1,785.00	\$1,785.00	-97.6%	0%
Fire Response Vehicle Fire	\$0.00	\$337.92	\$0.00	\$0.00	-100%	0%
Intrl Svc-Urban Forestry	\$32,654.00	\$12,774.98	\$0.00	\$0.00	-100%	0%
Revenue Medallion Sales	\$127.50	\$226.41	\$260.10	\$260.10	14.9%	0%
Revenue Prop Sale	\$611.46	\$472.72	\$0.00	\$0.00	-100%	0%
Revenue SpecialAs	\$0.00	\$127.33	\$779.28	\$779.28	512%	0%
Revenue SurEqptSal	\$38,742.70	\$124,581.71	\$67,500.00	\$68,850.00	-45.8%	2%
Revenue Ref&Recvry	\$0.00	\$339.33	\$2,076.72	\$2,076.72	512%	0%
Revenue ConPnPlygd	\$75.85	\$57.87	\$51.00	\$51.00	-11.9%	0%
Revenue PurCrd-Rb	\$30,352.72	\$28,491.16	\$32,000.00	\$33,600.00	12.3%	5%
Revenue Con-Police	\$2,034.00	\$3,171.33	\$5,100.00	\$5,100.00	60.8%	0%
Contribution-Fire	\$6,500.00	\$3,416.67	\$3,060.00	\$3,060.00	-10.4%	0%
Cash Over-Short	\$61.14	\$7,411.06	\$0.00	\$0.00	-100%	0%
Delinquent Fees (1%)	\$316,363.98	\$383,012.64	\$295,000.00	\$300,900.00	-23%	2%
Returned Check Charges	\$6,774.38	\$7,028.48	\$3,264.00	\$3,264.00	-53.6%	0%
Damage To Property	\$0.00	\$3,951.00	\$2,550.00	\$2,550.00	-35.5%	0%
Candidate Statement Fees	\$0.00	\$950.00	\$0.00	\$0.00	-100%	0%
Miscellaneous Revenue	\$1,729.21	\$696.06	\$2,550.00	\$2,550.00	266.3%	0%
Receipts-Unclaimed Checks	\$3,406.00	\$4,000.00	\$4,080.00	\$4,080.00	2%	0%
OpioidDistributorSettlementRev	\$42,102.97	\$15,000.00	\$0.00	\$0.00	-100%	0%
OpioidJanssenSettlementRevenue	\$25,483.37	\$0.00	\$0.00	\$0.00	0%	0%
OpioidMallinckrodtBKStlmntRev	\$5,022.05	\$0.00	\$0.00	\$0.00	0%	0%
Revenue BusLsGrdMt	\$15,124.92	\$15,124.92	\$15,000.00	\$15,300.00	-0.8%	2%
Revenue Prkng Tckt	\$41,471.42	\$47,493.00	\$30,000.00	\$30,600.00	-36.8%	2%
Revenue VhImpFee35	\$0.00	\$1,033.33	\$2,000.00	\$2,040.00	93.5%	2%

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenue DUI Lab Fee	\$3,232.27	\$2,481.97	\$3,500.00	\$3,570.00	41%	2%
Revenue SzdVehSlS	\$29.60	\$0.00	\$0.00	\$0.00	0%	0%
Lost Book Reimbursement	\$0.00	\$41.67	\$250.00	\$255.00	500%	2%
Revenue Book Fines	\$5,113.26	\$5,727.94	\$2,500.00	\$2,500.25	-56.4%	0%
Revenue SaleGrsmGl	\$302.80	\$83.17	\$100.00	\$102.00	20.2%	2%
Revenue CopCh-Rent	\$968.50	\$1,078.53	\$950.00	\$969.00	-11.9%	2%
Revenue CollectSer	\$401.80	\$405.88	\$500.00	\$500.00	23.2%	0%
Revenue Fac Rent	\$1,835.00	\$3,179.33	\$5,000.00	\$5,100.00	57.3%	2%
Refunds And Recovery	\$98.47	\$0.00	\$0.00	\$0.00	0%	0%
Revenue ConLLibFnd	\$4,525.00	\$1,810.00	\$1,810.00	\$1,846.20	0%	2%
Donations By Utility Customers	\$7,633.74	\$7,601.35	\$6,000.00	\$6,000.60	-21.1%	0%
Contributions-Friends	\$30,000.00	\$37,416.29	\$19,300.00	\$19,686.00	-48.4%	2%
Contributions	\$413.40	\$689.40	\$700.00	\$714.00	1.5%	2%
Miscellaneous Revenue	\$57.00	\$137.63	\$500.00	\$510.00	263.3%	2%
Revenue Book Fines	\$353.02	\$324.75	\$325.00	\$325.03	0.1%	0%
Revenue Fac Rent	\$7.50	\$0.00	\$0.00	\$0.00	0%	0%
Revenue ConLLibFnd	\$6,450.00	\$2,540.00	\$2,540.00	\$2,590.80	0%	2%
Revenue Cn-VVLibOp	\$0.00	\$17,839.00	\$17,839.00	\$18,195.78	0%	2%
Contributions-Friends	\$12,500.00	\$71,726.67	\$5,000.00	\$5,100.00	-93%	2%
Contributions	\$252.20	\$3,232.53	\$250.00	\$255.00	-92.3%	2%
Miscellaneous Revenue	\$0.00	\$41.67	\$250.00	\$255.00	500%	2%
Contributions	\$264.86	\$562.30	\$0.00	\$0.00	-100%	0%
Revenue Fac Rent	\$114,365.02	\$88,404.95	\$103,924.39	\$106,002.88	17.6%	2%
Revenue Classes	\$201.00	\$585.00	\$3,000.00	\$3,060.00	412.8%	2%
Revenue Teen Prog	\$1,268.10	\$2,850.83	\$14,000.00	\$14,280.00	391.1%	2%
Revenue Adap Prog	\$0.00	\$333.33	\$2,000.00	\$2,040.00	500%	2%
Revenue YouthProg	\$44,822.87	\$40,511.35	\$42,000.00	\$42,840.00	3.7%	2%
Revenue GirlsBball	\$43,296.00	\$61,321.43	\$22,000.00	\$22,440.00	-64.1%	2%
Revenue Vendng Com	\$1,126.13	\$166.67	\$1,000.00	\$1,020.00	500%	2%
Revenue Tournament	\$450.00	\$2,573.33	\$6,200.00	\$6,324.00	140.9%	2%
Revenue AdSoftball	\$28,125.00	\$26,441.67	\$40,000.00	\$40,800.00	51.3%	2%
Revenue AdultBball	\$0.00	\$291.67	\$1,750.00	\$1,785.00	500%	2%
Revenue TennisPrgm	\$0.00	\$41.67	\$250.00	\$255.00	500%	2%
Revenue AudSoccer	\$45.00	\$333.33	\$2,000.00	\$2,040.00	500%	2%
Revenue Sprt-MsPrg	\$78,573.84	\$34,894.47	\$40,000.00	\$40,800.00	14.6%	2%
Revenue - Ourdoor Market	\$16,820.00	\$15,367.17	\$29,683.00	\$30,276.66	93.2%	2%
Revenue 4thOfJlyFW	\$27,551.27	\$14,812.57	\$30,000.00	\$30,600.00	102.5%	2%
Revenue Misc Prog	\$155,312.67	\$143,582.82	\$177,029.24	\$180,569.83	23.3%	2%
Contr-Kappler Trust Youth Prog	\$43,250.00	\$0.00	\$0.00	\$0.00	0%	0%
Contributions	\$1,000.00	\$0.00	\$0.00	\$0.00	0%	0%
Contribution-Human Svcs	\$12,859.50	\$6,778.62	\$3,000.00	\$3,060.00	-55.7%	2%
Revenue Fac Rent	-\$960.00	\$0.00	\$0.00	\$0.00	0%	0%



Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Revenue Classes	\$9,241.00	\$8,805.00	\$9,570.00	\$9,761.40	8.7%	2%
Revenue Teen Progm	\$166.00	\$263.33	\$1,580.00	\$1,611.60	500%	2%
Revenue YouthProgm	\$60.00	\$280.00	\$0.00	\$0.00	-100%	0%
Vending Machine Commissions	\$214.45	\$312.05	\$250.00	\$255.00	-19.9%	2%
Contrib-Kappler Trust Sr Adult	\$43,250.61	\$0.00	\$0.00	\$0.00	0%	0%
Miscellaneous Revenue	\$0.00	\$12.50	\$75.00	\$76.50	500%	2%
Revenue CmpgrndUse	\$150,422.07	\$230,499.67	\$325,000.00	\$425,000.00	41%	30.8%
K Adam Prk- Campground Fees	\$2,940.00	\$0.00	\$0.00	\$0.00	0%	0%
THERAPY POOL-EDUCATNL CLASS	\$16,951.75	\$11,447.92	\$10,000.00	\$10,200.00	-12.6%	2%
Revenue ThPoolPvRt	\$21,678.75	\$5,093.75	\$30,000.00	\$30,600.00	489%	2%
Revenue PoolRcSwim	\$137,428.50	\$118,097.33	\$143,000.00	\$145,860.00	21.1%	2%
Revenue RecSwmLes	\$104,587.37	\$111,943.97	\$90,000.00	\$91,800.00	-19.6%	2%
Revenue RPool-EdCl	\$26,881.99	\$18,742.84	\$20,000.00	\$20,400.00	6.7%	2%
Revenue PoolPrvRnt	\$41,076.75	\$43,935.42	\$25,000.00	\$25,500.00	-43.1%	2%
Revenue CmPIRcSwim	\$62,976.38	\$65,860.13	\$60,000.00	\$61,200.00	-8.9%	2%
Revenue Pool-SwimL	\$1,991.00	\$5,369.17	\$10,000.00	\$10,200.00	86.2%	2%
Comp Pool Education Classes	\$0.00	\$1,459.17	\$6,100.00	\$6,222.00	318%	2%
COMP Pool Rental	\$21,061.50	\$14,959.17	\$20,500.00	\$20,910.00	37%	2%
Revenue LockerRent	\$0.00	\$125.00	\$750.00	\$765.00	500%	2%
Revenue AquCntMon	\$0.00	\$25,000.00	\$0.00	\$153,000.00	-100%	N/A
Revenue Vendng Com	\$0.00	\$250.00	\$1,500.00	\$1,530.00	500%	2%
Miscellaneous Revenue	\$0.00	\$83.33	\$500.00	\$510.00	500%	2%
Total Other Revenue:	\$2,247,291.36	\$2,032,080.30	\$1,911,069.73	\$2,195,913.63	-6%	14.9%
Transfers from other funds						
Tfr From-Local Stp Fund	\$171,000.00	\$171,000.00	\$172,000.00	\$172,000.00	0.6%	0%
Tfr From-Gas Tax	\$800,000.04	\$800,000.04	\$800,000.00	\$800,000.00	0%	0%
Tfr From-Meas A Road Repair Fd	\$850,000.00	\$1,760,000.04	\$1,200,000.00	\$1,200,000.00	-31.8%	0%
TFR FROM-TRAFFIC OFFENDER FUND	\$12,721.09	\$35,500.00	\$14,000.00	\$14,280.00	-60.6%	2%
Tfr From-State Cops Grt/Fnd 38	\$186,158.96	\$162,900.00	\$169,416.00	\$176,192.64	4%	4%
Tfr From-Electric Fund	\$2,418,902.04	\$2,626,712.04	\$2,998,463.00	\$3,395,458.00	14.2%	13.2%
Transfer in Fnd 126 Grant Rev		\$80,054.00	\$0.00	\$0.00	-100%	0%
Tfr Fr 10-General Fund	\$971,195.04	\$971,195.04	\$1,081,575.00	\$1,107,619.00	11.4%	2.4%
Tfr Fr 10-General Fund	\$1,181.46	\$0.00	\$0.00	\$0.00	0%	0%
Tfr Fr 40-Pool O & M	\$75,104.04	\$95,178.00	\$88,409.00	\$90,177.18	-7.1%	2%
Tfr Fr 10-General Fund	\$699,764.04	\$587,340.96	\$587,341.00	\$599,087.82	0%	2%
Total Transfers from other funds:	\$6,186,026.71	\$7,289,880.12	\$7,111,204.00	\$7,554,814.64	-2.5%	6.2%
Total Revenue Source:	\$54,323,367.25	\$57,228,675.19	\$56,883,567.08	\$59,773,180.54	-0.6%	5.1%

DEPARTMENTS



CITY ADMINISTRATION



Dean Albro
City Manager

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$1,529,746	\$1,652,685	\$1,862,206	\$1,888,488	12.7%	1.4%
Operating	\$25,498	\$21,973	\$22,133	\$22,133	0.7%	0%
Professional Services	\$1,321,416	\$2,112,320	\$1,344,926	\$1,364,343	-36.3%	1.4%
Training & Travel, Insurance, Permits	\$27,405	\$29,170	\$48,940	\$48,940	67.8%	0%
Vehicles and Rentals	\$18,279	\$16,865	\$18,832	\$18,832	11.7%	0%
Internal Services	\$70	\$697	\$0	\$0	-100%	0%
Interfund Transfers	-\$94,248	-\$98,961	-\$116,369	-\$122,185	17.6%	5%
Total Expense Objects:	\$2,828,166	\$3,734,749	\$3,180,668	\$3,220,551	-14.8%	1.3%

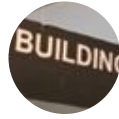
COMMUNITY DEVELOPMENT

Mario Guerrero

Interim Community Development Director



Building



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$762,042	\$756,816	\$835,110	\$843,213	10.3%	1%
Operating	\$15,934	\$11,776	\$8,576	\$9,976	-27.2%	16.3%
Professional Services	\$220,730	\$262,523	\$226,702	\$227,782	-13.6%	0.5%
Training & Travel, Insurance, Permits	\$11,903	\$11,201	\$14,182	\$14,182	26.6%	0%
Vehicles and Rentals	\$36,686	\$825	\$11,288	\$24,969	1,268.3%	121.2%
Internal Services	\$0	\$39	\$0	\$0	-100%	0%
Total Expense Objects:	\$1,047,294	\$1,043,180	\$1,095,858	\$1,120,122	5%	2.2%

Planning



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$692,037	\$686,926	\$816,685	\$828,393	18.9%	1.4%
Operating	\$28,357	\$25,578	\$20,944	\$20,944	-18.1%	0%
Professional Services	\$517,317	\$221,896	\$213,251	\$124,321	-3.9%	-41.7%
Training & Travel, Insurance, Permits	\$6,543	\$4,804	\$13,340	\$13,340	177.7%	0%
Vehicles and Rentals	\$828	\$1,826	\$827	\$827	-54.7%	0%
Internal Services	\$0	\$194	\$0	\$0	-100%	0%
Total Expense Objects:	\$1,245,082	\$941,224	\$1,065,048	\$987,825	13.2%	-7.3%

Parks and Recreation



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$3,248,123	\$3,510,033	\$3,892,944	\$3,937,571	10.9%	1.1%
Operating	\$389,649	\$418,953	\$434,370	\$435,070	3.7%	0.2%
Professional Services	\$1,153,373	\$1,176,336	\$1,341,258	\$1,347,566	14%	0.5%
Training & Travel, Insurance, Permits	\$21,148	\$120,706	\$133,027	\$133,027	10.2%	0%
Vehicles and Rentals	\$326,713	\$314,906	\$274,607	\$525,654	-12.8%	91.4%
Internal Services	\$4,675	\$442	\$0	\$0	-100%	0%
Depreciation, Rebates	\$3,311	\$2,591	\$4,500	\$4,500	73.7%	0%
Credit Expenses	\$4,507	-\$21,642	\$10,943	\$10,943	-150.6%	0%
Capital Projects	\$441,489	\$539,540	\$0	\$0	-100%	0%
Interfund Transfers	\$75,104	\$95,178	\$98,033	\$100,974	3%	3%
Total Expense Objects:	\$5,668,092	\$6,157,043	\$6,189,683	\$6,495,305	0.5%	4.9%

FIRE SERVICES



Brian Fallon
Fire Chief

Expenditures by Expense Type

The Fire Services fund in Lompoc, CA has seen changes in its top three expenditure categories from 2022 to 2024. Personnel expenditures decreased 7% from 2022 to 2023, and will increase 13% in 2024. Professional Services expenditures increased 6% from 2022 to 2023, and will increase 24% in 2024. Vehicles and Rentals expenditures decreased 36% from 2022 to 2023, and will increase 75% in 2024.

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$7,538,628	\$8,136,687	\$7,794,007	\$7,957,498	-4.2%	2.1%
Operating	\$241,066	\$201,749	\$256,236	\$252,211	27%	-1.6%
Professional Services	\$844,418	\$347,517	\$715,601	\$1,123,034	105.9%	56.9%
Training & Travel, Insurance, Permits	\$102,528	\$87,454	\$130,815	\$130,445	49.6%	-0.3%
Vehicles and Rentals	\$835,587	\$630,332	\$340,848	\$846,604	-45.9%	148.4%
Credit Expenses	\$5,217	\$650	\$5,739	\$6,313	782.4%	10%
Capital Projects	\$186,003	\$207,187	\$65,000	\$65,000	-68.6%	0%
Total Expense Objects:	\$9,753,447	\$9,611,576	\$9,308,245	\$10,381,105	-3.2%	11.5%

HUMAN RESOURCES



Human Resources & Safety Risk Management

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$1,037,169	\$1,103,522	\$1,147,968	\$1,161,352	4%	1.2%
Operating	\$18,861	\$14,034	\$14,268	\$14,268	1.7%	0%
Professional Services	\$166,114	\$134,410	\$130,289	\$131,385	-3.1%	0.8%
Training & Travel, Insurance, Permits	\$57,600	\$75,201	\$95,600	\$96,600	27.1%	1%
Vehicles and Rentals	\$3,010	\$3,215	\$3,008	\$3,008	-6.4%	0%
Depreciation, Rebates	\$215	-\$436	\$0	\$0	-100%	0%
Credit Expenses	-\$26,600	-\$27,800	-\$33,250	-\$33,250	19.6%	0%
Interfund Transfers	-\$153,970	-\$161,668	-\$121,295	-\$127,359	-25%	5%
Total Expense Objects:	\$1,102,399	\$1,140,479	\$1,236,587	\$1,246,004	8.4%	0.8%

LIBRARY SERVICES



Sarah Bleyl
Library Director

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$1,113,189	\$1,237,297	\$1,311,345	\$1,336,256	6%	1.9%
Operating	\$228,305	\$193,608	\$120,928	\$123,328	-37.5%	2%
Professional Services	\$355,957	\$372,362	\$333,566	\$342,615	-10.4%	2.7%
Training & Travel, Insurance, Permits	\$15,210	\$16,010	\$21,055	\$21,882	31.5%	3.9%
Vehicles and Rentals	\$5,616	\$5,608	\$4,164	\$10,333	-25.8%	148.2%
Capital Projects	\$0	\$793,622	\$0	\$0	-100%	0%
Total Expense Objects:	\$1,718,277	\$2,618,506	\$1,791,058	\$1,834,413	-31.6%	2.4%

MANAGEMENT SERVICES



Christie Donnelly

Mgmt Svcs Director/Finance Director/City Treasurer

Expenditures by Expense Type

Treasury and Utility Billing

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$1,053,269	\$1,095,260	\$1,259,827	\$1,388,254	15%	10.2%
Operating	\$223,626	\$326,624	\$349,744	\$344,744	7.1%	-1.4%
Professional Services	\$2,440,934	\$1,761,161	\$2,045,898	\$2,130,352	16.2%	4.1%
Training & Travel, Insurance, Permits	\$8,633	\$5,831	\$14,166	\$14,166	143%	0%
Vehicles and Rentals	\$501	\$450	\$451	\$451	0.3%	0%
Interfund Transfers	-\$6,591	-\$6,922	\$0	\$0	-100%	0%
Total Expense Objects:	\$3,720,373	\$3,182,403	\$3,670,086	\$3,877,968	15.3%	5.7%



Finance and Utility Accounting

e planning and management, and other financial areas.

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$1,632,326	\$1,690,256	\$2,080,162	\$2,162,906	23.1%	4%
Operating	\$46,650	\$38,936	\$38,282	\$38,282	-1.7%	0%
Professional Services	\$144,718	\$214,013	\$209,350	\$210,887	-2.2%	0.7%
Training & Travel, Insurance, Permits	\$20,417	\$14,348	\$25,200	\$25,700	75.6%	2%
Vehicles and Rentals	\$2,219	\$2,163	\$2,106	\$2,106	-2.6%	0%
Depreciation, Rebates	\$7,716	\$0	\$0	\$0	0%	0%
Credit Expenses	-\$32,837	\$0	\$0	-\$34,133	0%	N/A
Debt Service	\$32,838	\$0	\$0	\$0	0%	0%
Capital Projects	\$130,090	\$0	\$0	\$0	0%	0%
Interfund Transfers	-\$155,754	-\$163,542	-\$112,466	-\$118,090	-31.2%	5%
Total Expense Objects:	\$1,828,383	\$1,796,174	\$2,242,633	\$2,287,657	24.9%	2%



Purchasing



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$573,888	\$572,552	\$722,955	\$736,506	26.3%	1.9%
Operating	\$15,894	\$11,545	\$11,368	\$11,368	-1.5%	0%
Professional Services	\$107,164	\$130,789	\$88,320	\$89,191	-32.5%	1%
Training & Travel, Insurance, Permits	\$3,472	\$9,493	\$9,100	\$9,100	-4.1%	0%
Vehicles and Rentals	\$9,240	\$9,053	\$11,941	\$41,551	31.9%	248%
Interfund Transfers	-\$18,584	-\$19,514	-\$89,793	-\$94,283	360.1%	5%
Total Expense Objects:	\$691,074	\$713,918	\$753,891	\$793,432	5.6%	5.2%

POLICE SERVICES



Kevin Martin
Chief of Police

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$13,802,554	\$14,695,760	\$14,026,006	\$14,191,143	-4.6%	1.2%
Operating	\$281,433	\$359,991	\$309,059	\$318,603	-14.1%	3.1%
Professional Services	\$1,182,573	\$1,405,675	\$1,610,601	\$1,666,666	14.6%	3.5%
Training & Travel, Insurance, Permits	\$99,920	\$107,754	\$142,632	\$144,632	32.4%	1.4%
Vehicles and Rentals	\$700,699	\$682,466	\$572,700	\$925,739	-16.1%	61.6%
Internal Services	-\$52,390	-\$59,240	-\$63,937	-\$67,668	7.9%	5.8%
Credit Expenses	-\$54,836	-\$56,525	-\$59,351	-\$61,132	5%	3%
Capital Projects	\$58,466	\$1,469,154	\$0	\$0	-100%	0%
Interfund Transfers	-\$333,328	\$255,900	\$255,900	\$255,900	0%	0%
Total Expense Objects:	\$15,685,090	\$18,860,935	\$16,793,609	\$17,373,883	-11%	3.5%

PUBLIC WORKS

Craig Dierling

Interim Public Works Director



Facilities Maintenance



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$983,687	\$797,065	\$990,428	\$1,064,426	24.3%	7.5%
Operating	\$123,234	\$125,438	\$136,461	\$136,717	8.8%	0.2%
Professional Services	\$478,766	\$627,444	\$621,310	\$625,861	-1%	0.7%
Training & Travel, Insurance, Permits	\$1,213	\$1,083	\$8,083	\$8,107	646.2%	0.3%
Vehicles and Rentals	\$84,141	\$29,560	\$23,673	\$74,004	-19.9%	212.6%
Internal Services	\$3,495	\$0	\$0	\$0	0%	0%
Interest	\$7,030	\$210	\$4,406	\$2,504	1,998.1%	-43.2%
Debt Service	\$77,480	\$79,296	\$81,154	\$83,056	2.3%	2.3%
Capital Projects	\$186,488	\$1,310,970	\$0	\$0	-100%	0%
Interfund Transfers	-\$321,311	-\$337,375	-\$431,927	-\$453,525	28%	5%
Total Expense Objects:	\$1,624,224	\$2,633,691	\$1,433,587	\$1,541,149	-45.6%	7.5%

Street Maintenance



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$420,161	\$1,589,797	\$1,098,232	\$1,133,345	-30.9%	3.2%
Operating	\$192,553	\$241,516	\$315,254	\$315,254	30.5%	0%
Professional Services	\$699,256	\$815,568	\$1,243,713	\$949,131	52.5%	-23.7%
Training & Travel, Insurance, Permits	\$2,099	\$5,868	\$9,375	\$9,375	59.8%	0%
Vehicles and Rentals	\$250,833	\$245,323	\$241,121	\$244,332	-1.7%	1.3%
Internal Services	\$1,225,194	\$152,948	\$765,072	\$765,325	400.2%	0%
Credit Expenses	-\$426,252	\$0	-\$450,000	-\$459,000	N/A	2%
Capital Projects	\$106,394	\$623,556	\$0	\$0	-100%	0%
Interfund Transfers	\$1,821,000	\$2,731,000	\$2,731,000	\$2,731,000	0%	0%
Total Expense Objects:	\$4,291,238	\$6,405,577	\$5,953,767	\$5,688,763	-7.1%	-4.5%

Engineering



visory Committee (TTAC) – advises SBCAG Board; and Asphalt Pavement Association of California.

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$1,167,489	\$1,254,803	\$1,184,948	\$1,200,383	-5.6%	1.3%
Operating	\$14,520	\$12,103	\$27,855	\$12,855	130.1%	-53.9%
Professional Services	\$443,486	\$607,551	\$430,918	\$570,896	-29.1%	32.5%
Training & Travel, Insurance, Permits	\$6,120	\$4,200	\$9,606	\$9,606	128.7%	0%
Vehicles and Rentals	\$17,666	\$67,474	\$12,514	\$17,668	-81.5%	41.2%
Capital Projects	\$172,479	\$7,660,781	\$0	\$0	-100%	0%
Total Expense Objects:	\$1,821,761	\$9,606,913	\$1,665,842	\$1,811,408	-82.7%	8.7%

Urban Forestry



Mission

To ensure the City's Urban Forest is healthy, safe, and sustainable; manage risks; increase the canopy coverage for shade, stormwater retention, and property value; maintain the original forest legacy of the Italian Stone Pine Grove.

Operating & Functional Division Description

Preserve the quality of life through a healthy, sustainable, and diverse Urban Forest, maintained biking trails, walking trails, and aesthetically appealing Right-of-Way and median vegetation.

Services

- Street Tree Maintenance including inspection, trimming, removal, planting, and watering.
- Utility Vegetation Management including electrical line clearing and wildfire mitigation.
- Right-of-way landscape and hardscape maintenance.
- Manage trees and vegetation along walking trails, biking trails, and the San Miguelito Channel.
- Provide Staff and Secretary support to the Beautification and Appearance Commission appointed by the Lompoc City Council.

Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY 2026 Draft Operating	FY 2027 Draft Operating	FY25 to FY26 Proposed	% Change FY26 v FY27
Expense Objects						
Personnel	\$264,442	\$1,153,544	\$1,164,250	\$1,192,317	0.9%	2.4%
Operating	\$56,198	\$71,935	\$60,575	\$60,575	-15.8%	0%
Professional Services	\$651,592	\$494,249	\$631,901	\$650,148	27.9%	2.9%
Training & Travel, Insurance, Permits	\$8,091	\$28,422	\$25,430	\$25,430	-10.5%	0%
Vehicles and Rentals	\$248,122	\$484,956	\$108,089	\$109,577	-77.7%	1.4%
Internal Services	\$53,666	\$0	\$0	\$0	0%	0%
Credit Expenses	-\$191,871	-\$87,200	-\$86,904	-\$86,904	-0.3%	0%
Total Expense Objects:	\$1,090,238	\$2,145,906	\$1,903,341	\$1,951,142	-11.3%	2.5%

APPENDICES



Acronyms

A/P	Accounts Payable
A/R	Accounts Receivable
A/V	Audio/Video
ACFR	Annual Comprehensive Financial Report
ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AED	Automated External Defibrillator
BOD	Biochemical Oxygen Demand
CAD/RMS	Computer-Aided Dispatch/Records Management System
CEQA	California Environmental Quality Act
CERS/CUPA	California Environmental Reporting System
CIBRS	California Information-Based Reporting System
CIP	Capital Improvement Program
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLT	City of Lompoc Transit
ComStat	Communication Status Report; Tracks crime statistics in the city.
COPS	Community-Oriented Policing Services
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation
DDWCSC	Dick DeWees Community & Senior Center
DOJ	Department of Justice
DOORS	Diesel Off-road Online Reporting System
DOT	Department of Transportation
EOC	Emergency Operation Center
EMS	Emergency Medical Services
EMT	Emergency Medical Technicians
EPA	U.S. Environmental Protection Agency
ERT	Encoder-Receiver-Transmitter
FAA	Federal Aviation Administration
FCC	Federal Communication Commission
FDMP	Fire Dept Medical Personnel
FEMA	Federal Emergency Management Agency
FHWA	Federal Highway Administration
FTE	Full-time Equivalent Position
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HAP	Housing Assistance Program
HD	High Definition
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
IBEW	International Brotherhood of Electrical Workers
IBRS	Incident-Based Reporting System
IIPP	Injury and Illness Prevention Program
IT	Information Technology
K	Thousand
KV	Kilovolt
K9	Canine
KPEG	KPEG Radio; Lompoc's community radio station.
LAFCO	Local Agency Formation Commission

LED	Light Emitting Diode
LFGCCS	Landfill Gas Collection and Control System LFGCCS
LLP	Limited Liability Partnership
LP-FM	Low Power FM Radio
LRWRP	Lompoc Regional Wastewater Reclamation Plant
LUSD	Lompoc Unified School District
LVCHO	Lompoc Valley Community Healthcare Organization, Inc.
M	Million
MDC	Mobile Data Computers
MFR	Multi-Family Residential
MG	Million Gallons
MOU	Memorandum of Understanding
N/A	Not Applicable
NCPA	Northern California Power Agency
NELAC	National Environmental Laboratories Accreditation Conference
NERC	The North American Electric Reliability Corporation
NIBRS	National Information-Based Reporting System
NIBRS	National Incident-Based Reporting System
NPDES	National Pollutant Discharge Elimination System
O&M	Operations and Maintenance
OIC	Officer-in-Charge
P25	Project 325; A suite of standards for interoperable digital two-way radio products.
PAPI	Precision Approach Path Indicator
PC	Personal Computer
PD	Police Department
PEG	Public Education and Government Access Television Channel
PEPRA	Public Employees' Pension Reform Act of 2013
PERP	Portable Equipment Registration Program
PERS	Public Employees Retirement System
PIO	Public Information Officer
POA	Police Officers Association
POU	Publicly-Owned Utility
PRISM	Public Risk Innovation, Solutions, and Management
PTZ	Pan, Tilt and Zoom
RDA	Redevelopment Agency
RIPA	Racial Identity Profiling Act
SBCAG	Santa Barbara County Association of Governments
SCADA	Supervisory Control and Data Acquisition
SFR	Single Family Residential
SME	Subject Matter Expert
SPSL	Supplemental Paid Sick Leave
SRF	State Revolving Fund
STP	Surface Transportation Program
SWCV	Solid Waste Collection Vehicle
TAP	Television Access Partner
TBID	Lompoc Tourism Improvement District Assessment
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
VASI	Visual Approach Slope Indicator
VFD	Variable Frequency Drive
VOD	Video-on-Demand
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on the application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher-yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the financial performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to the application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter that contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, capital expenditures, or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefits from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes, and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water, and sewer lines; easements; buildings and building improvements; vehicles, machinery, and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours, and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligations or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering

value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends, and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, and counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that are used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds, or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on a property must reflect its market or full and fair cash value.

