



CITY*of* **BELL**

ADOPTED BUDGET FY2026-2027

WWW.CITYOFBELL.GOV



CITY MAP



BELL at a Glance

Incorporation: 1927

GOVERNMENT

Bell is a Charter City operating under a Council-Manager form of Government.

LIBRARIES

County owned and operated on a property leased by City of Bell.

SCHOOL DISTRICT

The City of Bell lies within the LA Unified School District (LAUSD) boundaries for its provision of K-12 public education (www.lausd.org.)

US Census Quick Facts (07/01/2024)

- Population: 31,930
- Median Home Value: \$591,600
- Median Home Income: \$61,020
- Total Households: 9,171



- Police Services: City owned and operated.
- Fire Services: County Owned and operated.
- County: Los Angeles





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bell
California**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
City of Bell, California



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morrell

Date: **5/20/2026**



CITY of BELL

City Council



Ali Saleh
Mayor



Monica Arroyo
Vice-Mayor



**Ana Maria
Quintana**
Councilmember



**Alicia
Romero**
Councilmember



Francis Flores
Councilmember

Appointed Officials



Danny Aleshire
City Attorney



Michael L. Antwine, II
City Manager



Angela Bustamante
City Clerk



CITY*of***BELL**

Executive Team



Javier Ochiqui
Assistant to the
City Manager



Damian Velasco
Chief of Police



Rickey Manbahal
Finance Director



Rita Montalvo
Public Works
Director



Gina Skibar
Human Resources and
Risk Management
Deputy Director



CITY*of***BELL**

Strategic Planning Workshop

Saturday, April 18, 2026



TRIPLEPI SMITH
marketing • technology • public affairs

Strategic Planning Overview

VISION - Where we want to be 10 years from now

MISSION - What we do every day to get there

VALUES - How we behave and make decisions

TARGETS - Broad outcomes the community will see

GOALS - Specific steps we take to hit our targets



CITY of BELL

Mission

Option# 1: Our mission is to deliver reliable, high-quality and equitable services that keep Bell safe, clean and connected, while building trust through transparency, responsive customer service and meaningful community engagement. We are committed to working alongside residents and businesses every day, ensuring our organization is approachable, solutions-oriented and focused on improving quality of life for all.

Option# 2: Our mission is to provide safe, equitable and reliable services through transparent governance and meaningful partnership with our community.

Values

Transparency and Accountability: We are open in our decision-making, responsible for our actions and committed to continually earning the public's trust.

Inclusion: We serve a diverse community and are committed to ensuring everyone has access to the services, opportunities and support they need.

Continuous Improvement: We learn from the past, invest in our people and processes, and embrace innovation, education and training to better serve our community.



CITY*of***BELL**

Draft 2026-2028 **Targets for Discussion**

Target: Sustain Economic Momentum & Strategic Development

- | | | |
|---|-------------------------------|----------|
| 1. Finalize Improvements to Atlantic & Gage | 60% Complete as of April 2026 | Rollover |
| 2. Finalize Improvements to Florence & Walker | 75% Complete as of April 2026 | Rollover |
| 3. Continue Investment in Becoming Business Friendly | Ongoing | Rollover |
| 4. Sell Surplus Land | 80% Complete as of April 2026 | Rollover |
| 5. Proactively identify and recruit businesses that align with community needs. | | New |
| 6. Monitor and report on economic development outcomes to sustain momentum | | New |
| 7. Leverage public/private partnerships to bring in new businesses | | New |



CITY of BELL

Draft 2026-2028 **Targets for Discussion**

Target: Elevate Quality of Life

- | | | |
|---|---------|----------|
| 1. Increase parking control | Ongoing | Rollover |
| 2. Increase public safety visibility to include safe parks & walkways. | Ongoing | Rollover |
| 3. Engage seniors in volunteerism | Ongoing | Rollover |
| 4. Maintain and improve City aesthetics and cleanliness. | | New |
| 5. Expand recreational programming, with a focus on youth, seniors and diverse community interests. | | New |
| 6. Assess, strategize, and streamline the code enforcement process. | | New |
| 7. Conduct a statistically valid community survey to gather representative input on resident priorities, service preferences and satisfaction levels. | | New |
| 8. Conduct a comprehensive housing needs and feasibility assessment to determine the community need and develop a strategic approach for implementing or supporting affordable housing initiatives. | | New |
| 9. Prioritize and increase funding for city-wide events and attractions to boost community pride, local engagement and tourism. | | New |
| 10. Develop and implement a strategic action plan to address homelessness. | | New |



CITYofBELL

Draft 2026-2028 Targets for Discussion

Target: Continue Investing in a High-Performing City of Bell Team

- | | |
|---|-----|
| 1. Improve recruitment efforts and hiring process to attract and hire qualified, long-term fit employees. | New |
| 2. Develop staff training and professional development opportunities to continue encouraging professional growth. | New |
| 3. Establish clear performance expectations and accountability measures across all departments. | New |
| 4. Conduct a city-wide operational efficiency assessment to identify redundancies and process gaps. | New |
| 5. Embed strategic plan priorities into daily operations, with visible tracking and routine progress review. | New |

Next Steps and Timeline

Review and Refine

Staff and Tripepi Smith develop objectives and metrics.

Late April/May

Draft Report

Tripepi Smith assembles full Strategic Plan.

May

Final Adoption

City Council reviews and considers the final report.

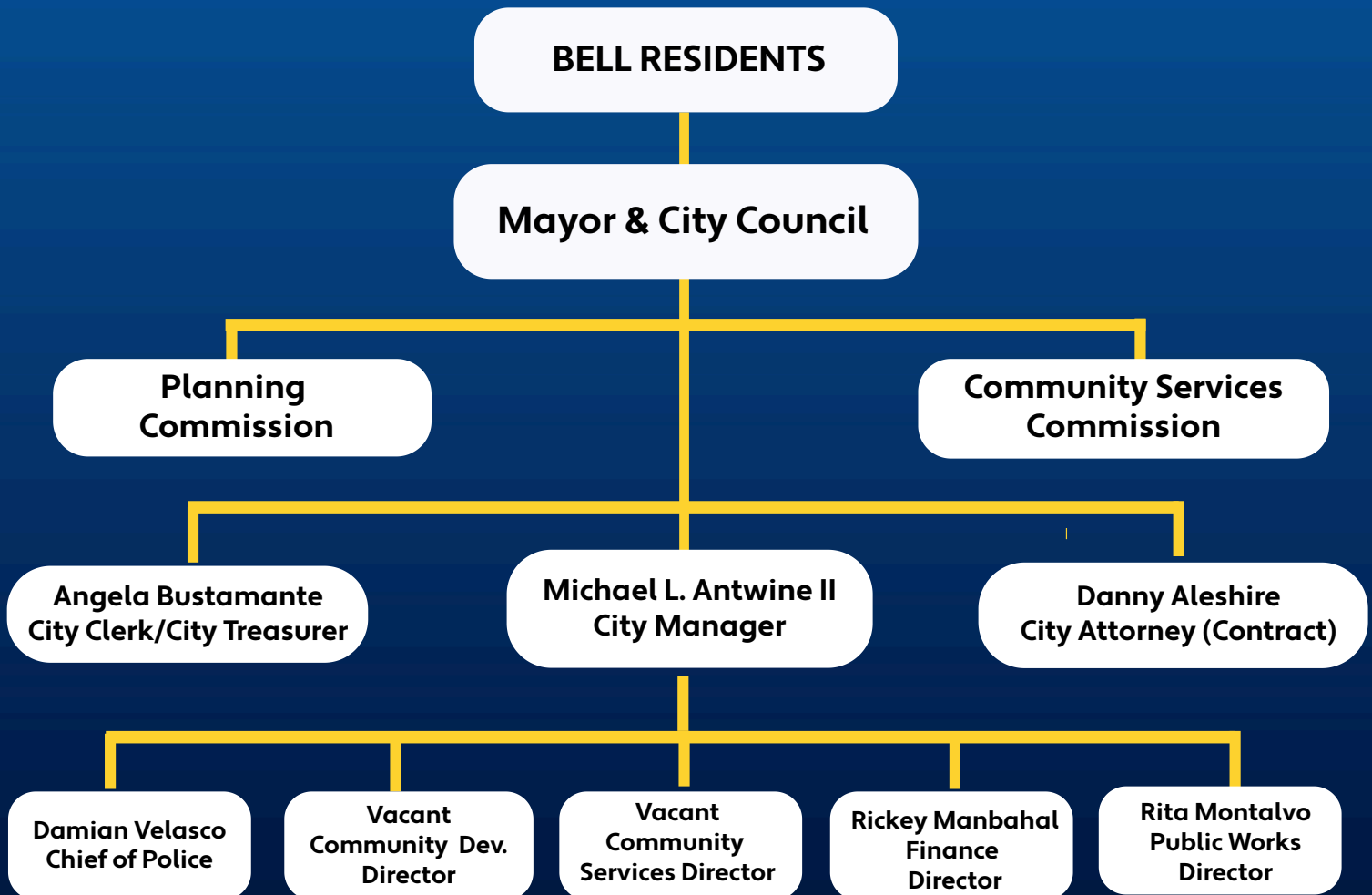
May



FINANCIAL STRUCTURES, POLICIES & PROCEDURES



ORGANIZATIONAL CHART



Budget Process

The City's budget process is conditioned in part by the City of Bell Charter and in part by a deep desire among all decision makers to engage the community in an extensive and transparent partnership. The budget process is a joint effort initiated by City Manager's Office and Finance Department. The Budget Calendar was emailed by the Finance Director to Department Heads and City staff by end of February. The tone for budget preparations was established during the City Council Mid-Year Budget presentation conducted by Finance Director in March of 2026 . By end of March, the initial budget worksheet and instructions are emailed to department heads, and staff are given access to enter their preliminary budget numbers in the system.

Revenue projections are based on a number of factors including trend & historical analysis, estimated reports from other governmental entities (i.e. County, State) and projections by the City's sales and property tax consultants. These estimates reflect the City's best estimate of available operating resources for the upcoming fiscal year. The department's expenditure projections are based upon current services incurred within their respective departments.

As in previous years, the budget preparation focuses its attention on the condition of the City's General Fund. It is the City's largest and most flexible fund source, it provides the foundation for the delivery of significant services to the community, such as Public Safety, Public Works and Parks & Recreation Programs.

As part of the preparation and development of the proposed Fiscal Year 2026-2027 Annual Budget, the City Council held seven (7) budget meetings, two (2) Council Ad-Hoc Budget Meetings, two (2) Community Budget Meeting and three (3) City Council workshops and Public Hearing:

- April 6, 2026 Budget Ad-Hoc Committee meeting
- April 30, 2026 Community Budget Meeting
- May 6, 2026 Community Budget Meeting
- May 7, 2026 Budget Ad Hoc Committee Meeting
- May 13, 2026 Proposed General Fund & CIP Budget Presentation
- June 10, 2026 Proposed Adoption - Budget Workshop Meeting
- June 24, 2026 Public Hearing and Proposed Adoption

Budget Timeline

February/March

Finance Director emails the budget calendar to all department heads. Budget worksheet and instructions are given to departments.

Finance staff develops initial revenue projections and requests for changes in personnel are submitted to HR and Finance Department.

March/April

Budget Module is prepared and department staff are given access to enter their preliminary operating budget projections.

Finance to prepare budget for debt service and inter-fund transfers. HR Deputy Director to provide new benefit rates and other changes in personnel costs.

April/May

Budget Ad-Hoc Committee is established and a Community Budget Meeting is scheduled for budget presentation. City Manager and Finance Director reviews the preliminary budget expenditures and discuss the impact of these costs with department heads.

CIP Projects (new and carry-over) are submitted for discussion with City Manager.

May/June

City Manager and Finance director introduces the proposed budget, including the CIP Projects to City Council. A Budget Workshop is held and the City Council would make budget recommendations to the City Manager. A Public Hearing is scheduled to give residents opportunity to ask questions about the proposed budget.

After multiple deliberations, the Finance Department prepares the final budget resolutions and related actions for the City Council's Adoption.

Fiscal & Budgetary Policies

TRANSPARENCY

The City believes that taxpayers need and deserve to understand how their money is spent and accounted for. The City will strive to make that understanding as simple as possible by trying to use clear and concise language, post information that is timely on various media formats, and fully comply with the Public Records Act when members of the public make such requests. At the same time, transparency is only effective when the public is engaged and avails itself of the information in a timely fashion.

BUDGETARY POLICY, APPROPRIATIONS & BUDGETARY CONTROL

The City Council adopts the City's annual budget after public meeting(s). The City Council may modify appropriations at any time with majority approval. Changes in appropriations at the fund level during the year must be submitted by the City Manager to the City Council for review, approval, and must be accompanied by appropriate fiscal impact analysis. The level of expenditure is controlled at the fund level. The City Manager is authorized to transfer budgeted appropriations within the control accounts, including capital projects, provided no change is made to the total amount provided for any one fund. At year end, all unencumbered budgeted amounts lapse, subject to requests for continuing appropriations. Outstanding encumbrances will be carried forward into the new fiscal year with City Manager approval.

BUDGETARY CONTROL

The City of Bell adopts a comprehensive budget detailed by department prior to the start of the fiscal year on July 1. The budget is further broken down by character of expenditure, defined as personnel services, service and supplies, and capital outlay. The ledgers of the City and its component units are maintained by the line item detail or object of expenditure. However, all budgetary controls are exercised at the department and fund level. The City maintains budgetary controls to ensure compliance with legal provisions in the annual appropriated budget approved by the City Council. Revenues are estimated annually and measured against actual revenues earned. The City also maintains an encumbrance accounting system for budgetary control. Encumbrances generally are re-appropriated as part of the following year's budget.

FINANCIAL PLANNING

The City will maintain a long-range fiscal perspective using an annual operating budget, multi-year capital improvement plans, and multi-year financial forecasting.

INTERNAL CONTROL

The City of Bell's accounting system has been developed by giving consideration to the adequacy of internal accounting controls. Internal accounting controls are implemented by the City to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; and that the City's financial records used for preparing financial statements are maintained in a reliable fashion. The concept of reasonable assurance recognizes that the cost of these controls should not exceed the benefits derived from them. The City's internal controls accomplish these objectives.

FUND BALANCE RESERVE POLICIES

General Fund Reserve

Fund Balance Policy for General Fund (GASB 54 Compliant)

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Procedures

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Non-spendable fund balance (inherently non-spendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of non-spendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balances

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

Assigned Fund Balance

Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Finance Director for reporting these amounts in the annual financial statements.

A few examples of assigned fund balance:

Continuing Appropriations - Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.

Debt Service - Established to provide for future debt service obligations.

CalPERS Funding Escalation - Established to provide a funding mechanism for anticipated future increases in contributions as result of planned changes in the CalPERS required funding calculation.

Unassigned Fund Balance

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories. The City also recognizes the need for providing adequate funding for capital and maintenance improvements and has established that after funding is met for the Committed Fund Balance Contingency Reserve, any unassigned, un-designated, unencumbered, or other unrestricted fund balance at the end of the fiscal year shall be transferred from the General Fund as needed. Within the Unassigned Fund Balance is the City's Contingency Reserve. The Contingency Reserve represents the amount of the City's General Fund balance that is committed for emergency contingencies. The minimum value is established at 15% of operating expenses, funding three months' operations in the event of an emergency and having a maximum of 25% of the operating expense. The contingency reserve will be calculated based on the operating expenses incurred in the prior fiscal year less unusual, non-recurring expenditures and reimbursable grant program expenditures expended during the prior fiscal year. The Emergency Contingency is reserved for economic uncertainties, local disasters, recession, or other financial hardships; to subsidize unforeseen operating or capital needs, and for cash flow requirements

Fund Balance Classification

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

Vehicle and Equipment Replacement Fund

The annual contribution to this fund will generally be based on the annual use allowance or depreciation, which is determined based on the estimated life of the asset vehicle or equipment and its original purchase cost. Interest earnings, and sales of surplus equipment as well as any related insurance recoveries will be credited to this fund.

Accounting Financial Reporting Policies and Reporting Standards

The City will continue to comply with all the requirements of Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements. The City will prepare an Annual Comprehensive Financial Report (ACFR) to demonstrate that compliance.

Financial Reporting

The Finance Department shall prepare and present to the City Council in sufficient detail to show the exact financial condition of the City the following reports:

- A quarterly, or more frequently as may be desired, statement of all receipts, disbursements and balances of the City;
- An annual statement or report of the financial condition of the City; and
- Such other financial reports as may be required..

TREASURY MANAGEMENT

The City will invest cash balances in conformance with the California Government Code and the three main investment objectives of safety, liquidity and yield. The City will adhere to the prudent investor standard and best practices in Treasury Management. The City will maintain a Statement of Investment Policy and obtain certification of that policy through the California Municipal Treasurers Association.

COST RECOVERY & FEES FOR SERVICE

The City will establish and maintain a master schedule of fees for service for market-based transactions, with fees and charges set at a level that recovers the complete cost of all direct and indirect activity costs and all overhead costs, for most services unique to the City of Bell. For all services offered in a competitive, market-based economy or for services having partial cost recovery objectives, cost recovery ratios may vary according to policy objectives.

CAPITAL IMPROVEMENT, DEBT and ASSET POLICIES

Infrastructure

The City will maintain a long-range fiscal perspective using a Capital Improvement Program to maintain the quality of City infrastructure, including streets, sidewalks, drains, lighting, buildings, parks, and trees.

Financing Methods and Indebtedness

The City will use long-range financing methods or cash accumulated according to policy requirements for major capital improvements and acquisitions. The City will issue bonds or incur other forms of indebtedness only for appropriate purposes and only if the debt service requirements do not negatively impact the City's ability to meet future operating, capital, and cash reserve policy requirements. The City will not use debt to finance current operations. The City may use short-term financing to support current operations if used to meet temporary cash flow requirements. The City will not leverage borrowed money for purposes of increased investment return nor to increase its borrowing capacity. The City does not currently have authorization from its electorate to issue more general obligation bonds to be paid from ad valorem taxes.

Fixed Assets and Infrastructure Assets

The City will capitalize all assets with a cost equal to or greater than \$5,000 and a useful life of more than one year. Repairs and maintenance of infrastructure assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. Depreciation of assets shall be recorded on a straight-line basis over estimated useful lives of assets

EMPLOYEE COMPENSATION

The City will strive to pay competitive compensation to our employees yet understand that the City needs to live within its financial means. The City maintains memorandums of understanding (MOUs) for three labor bargaining groups:

- Bell City Employees Association (BCEA)
- Bell Executive Management Association (BEMA)
- Bell Police Officers Association (BPOA)

EMPLOYEE RETIREMENT

The City provides defined benefit retirement plans through the California Public Employees Retirement System (CalPERS) for its Safety and Miscellaneous employees. The City sponsors five rate plans (two miscellaneous and three safety). Under the plan, Miscellaneous employees who are considered classic members receive retirement benefits equal to 2.7% of their salary per year of service and are eligible to retire at age 55. Consistent with the limitations specified within the Public Employees' Pension Reform Act of 2013 (PEPRA), which took effect on January 1, 2013, non-classic members receive retirement benefits equal to 2.0% of their salary per year of service when retiring at age 62.

A similar change was made for Safety employees for a second tier for classic members from "3%@50" to "3%@55", and new hires "2.7% @ 55. Like the City's second tier, savings associated with the PEPRA pension reform will take many years to realize, since the new law only affects new employees who are not already enrolled in the CalPERS system. During the recession, employee groups participated in several forms of compensation reductions, such as furloughs, and reductions in leave accruals. The most significant change was that all employees now contribute 100% of the employee pension rate.

DEBT

General Obligation Refunding Bonds, Series 2018A and 2018B

On March 28, 2018, the City issued \$10,405,000 in General Obligation Refunding Bonds, Series 2018A, and \$16,360,000 in General Obligation Refunding Bonds, Series 2018B (federally taxable) to (i) refund all of the outstanding City of Bell General Obligation Bonds, Series 2004 and Series 2007, respectively, and (ii) pay related costs of issuance. The refunded bonds were originally issued to finance capital projects of the City. Accordingly, the 2018A and 2018B Bonds were issued to refinance existing debt rather than to finance new capital assets.

The City Council is empowered and is obligated to levy ad valorem taxes without limitation as to rate or amount, for the payment of interest on and principal of the 2018 bonds. The City is not obligated to pay the principal of the interest and premium on the bonds out of any funds or properties of the City other than ad valorem taxes levied on all taxable property in the City. No reserve fund was established for either series of bonds.

Interest on the bonds is payable semiannually on February 1 and August 1 of each year commencing February 1, 2019. Concurrently with the issuance of the bonds, Build America Mutual Assurance Corporation ("BAM") issued its Municipal Bond Insurance Policy for the bonds. At June 30, 2025 the insurance policy was in the amount of \$1,814,108. The policy guarantees the scheduled payment of and interest on the bonds when due according to the bonds' respective debt service schedules. The outstanding balance on the bonds at June 30, 2025, was \$20,915,000. The General Obligation Refunding Bonds, Series 2018A & B debt service requirements to maturity are as follows:

Year Ending	Series 2018A		Series 2018B		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
June 30							
2026	\$ 590,000	\$ 326,237	\$ 665,000	\$ 551,206	\$ 1,255,000	\$ 877,443	\$ 2,132,443
2027	620,000	295,988	725,000	525,144	1,345,000	821,132	2,166,132
2028	650,000	264,238	785,000	495,850	1,435,000	760,088	2,195,088
2029	680,000	230,988	805,000	464,050	1,485,000	695,038	2,180,038
2030	715,000	196,113	835,000	430,206	1,550,000	626,319	2,176,319
2031-2035	4,140,000	421,206	5,550,000	1,505,988	9,690,000	1,927,194	11,617,194
2036-2038	-	-	4,155,000	269,556	4,155,000	269,556	4,424,556
Total	\$7,395,000	\$1,734,770	\$13,520,000	\$4,242,000	\$20,915,000	\$5,976,770	\$26,891,770

DEBT

2005 Lease Revenue Refunding Bonds

On October 19, 2005, the Housing Authority issued \$20,790,000 of 2005 Series Lease Revenue Refunding Bonds. The 2005 Series Lease Revenue Refunding Bonds were issued to refinance \$8,120,000 of outstanding 1995A Revenue Bonds, \$3,280,000 of 1995B Subordinate Revenue Bonds and \$5,000,000 of 2003 Housing Notes and to provide \$6,011,908 for the construction, acquisition and rehabilitation of rental properties. The original issue was also used for the construction, acquisition and rehabilitation of rental properties. The 2005 Series Lease Revenue Refunding Bonds consist of \$13,525,000 of term bonds and \$7,265,000 of serial bonds. The serial bonds accrue interest at rates between 2.90% and 4.35%, which is payable semiannually on April 1 and October 1 of each year commencing April 1, 2006. Principal on the serial bonds is payable on October 1, 2006 through October 1, 2021, in amounts ranging from \$335,000 to \$605,000. The \$13,525,000 term bonds accrue interest at 5.00% and mature between October 1, 2025 and October 1, 2036. The outstanding balance as of June 30, 2025, was \$11,550,000.

The 2005 Lease Revenue Refunding Bonds are secured by and to be serviced from lease payments paid by the City to the Housing Authority. The lease payments have been pledged until October 1, 2036, the final maturity date of the bonds. The total remaining debt service (principal and interest) for the bonds is \$15,351,250. Pledged lease payment transferred during the year ended June 30, 2025 was in the amount of \$690,000 as against the total debt service payments in the amount of \$1,284,750. The 2005 Lease Revenue Refunding Bonds debt service requirements to maturity are as follows:

Year Ending			
June 30	Principal	Interest	Total
2026	\$ 725,000	\$ 559,375	\$ 1,284,375
2027	760,000	522,250	1,282,250
2028	795,000	483,375	1,278,375
2029	840,000	442,500	1,282,500
2030	880,000	399,500	1,279,500
2031-2035	5,125,000	1,271,625	6,396,625
2036-2037	2,425,000	122,625	2,547,625
Total	\$ 11,550,000	\$ 3,801,250	\$ 15,351,250

US Bancorp Financing Agreement

On April 26, 2019, the City entered into a master tax-exempt purchase financing agreement in the amount of \$1,292,170 with U.S. Bancorp Governmental Leasing and Finance, Inc. for the City's energy conservation capital projects. The contract rate for the agreement is 3.54% annum. Principal and interest payments on the agreement are due annually commencing April 26, 2020 for fifteen years. The project was completed during the year ended June 30, 2020.

Future annual debt service payments to maturity are as follows:

Year Ending				
June 30	Principal	Interest	Total	
2026	\$ 80,260	\$ 32,543	\$ 112,803	
2027	85,459	29,701	115,160	
2028	90,908	26,676	117,584	
2029	96,621	23,458	120,079	
2030	101,683	20,038	121,721	
2031-2034	464,351	42,178	506,529	
Total	\$ 919,282	\$ 174,594	\$ 1,093,876	

Pinnacle Financing Agreement

On August 15, 2020, the City entered into a purchase financing agreement with Pinnacle Public Finance Inc. in the amount of \$1,500,000 to purchase streetlights from Southern California Edison, with an initial term of 120 months with an interest rate of 3.5% annum. Principal and interest payments on the agreement are due annually commencing August 15, 2021.

Future annual debt service payments to maturity are as follows:

Year Ending				
June 30	Principal	Interest	Total	
2026	\$ 146,725	\$ 27,538	\$ 174,263	
2027	151,860	22,403	174,263	
2028	157,175	17,088	174,263	
2029	162,676	11,587	174,263	
2030	168,370	5,893	174,263	
Total	\$ 786,806	\$ 84,509	\$ 871,315	

Lease Liabilities

On November 10, 2021, the City entered into a 5-year lease agreement with Canon Solutions America, Inc. for a multifunction printer fleet and one large format scanner/printer. As of June 30, 2025, the lease requires monthly payments of \$1,670, which are due on the 1st of each month. The lease has an interest rate of 2.50% per annum. On November 15, 2023, the City entered into 60-month lease agreements with Enterprise Fleet Management for vehicles. As of June 30, 2025, the City leased a total of 9 vehicles with aggregate monthly lease payments of \$8,921, which are due on the 1st of each month. The leases have an interest rate of 3.651% per annum. Outstanding lease liabilities at June 30, 2025 were in the amount of \$412,857.

Future annual debt service payments to maturity are as follows:

Year Ending			
June 30	Principal	Interest	Total
2026	\$ 121,933	\$ 14,516	\$ 136,449
2027	126,230	10,218	136,448
2028	85,760	5,996	91,756
2029	75,269	1,921	77,190
2030	3,665	28	3,693
Total	<u>\$ 412,857</u>	<u>\$ 32,679</u>	<u>\$ 445,536</u>

Subscription Liabilities

The City has entered into a subscription for information technology arrangement. The terms of the arrangements are from 36 to 60 months with an implicit rates of 2.50% to 3.76%. Principal and interest to maturity are as follows:

Year Ending			
June 30	Principal	Interest	Total
2026	\$ 167,389	\$ 10,506	\$ 177,895
2027	178,565	5,179	183,744
2028	26,018	1,765	27,783
2029	28,385	787	29,172
Total	<u>\$ 400,357</u>	<u>\$ 18,237</u>	<u>\$ 418,594</u>

Budget Basis & Procedures

The City Council approves the total estimated revenues, budgeted appropriations, corresponding salary plan, and any amendments to appropriations throughout the fiscal year. The City Manager is authorized to transfer budgeted appropriations within the control accounts provided no change is made to the total amount provided for any one fund. Actual expenditures may not exceed budgeted appropriations at the fund level.

As the financial plan of action for the City government, the annual budget is an important document, and the process of preparing that plan of action is one of the most significant jobs performed by City personnel during the year. The budget is more than just the financial plan for raising and spending money to operate the city government. It defines the services to be rendered by the departments, the level of these services and capital outlays and projects for the upcoming fiscal year. The budget is not a static guideline for city spending, but rather a dynamic document subject to constant scrutiny, revision, and adjustment.

BASIS OF BUDGETING

The City of Bell prepares its budget using the modified accrual basis of accounting whereby revenues are recognized when they become measurable and available. Likewise, expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

The City's budget document is organized and based upon the principle of cost centers (i.e., funds, departments, divisions, and service activity areas). The City prepares its budget based upon discrete service centers or divisions, which represent the many divisions through which services are delivered. This allows the City Council to determine the true cost of delivering a service and how either increasing or decreasing appropriations will impact on a particular service. This method is consistent with generally accepted accounting principles. Estimates are reached by analyzing revenue history, national and local economic trends and indices, and development patterns in our local economy. Revenue projections used in the context of the annual budget are based on conservative assumptions to assure the City has adequate financial resources to meet its obligations and complete all programs approved by the City Council within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

Departmental management responsibility is identified for each department or division. Each division has within its elements the major policy initiatives determined by the City Council through its strategic plan, where appropriate. In addition, performance standards and measurements are stated. This allows the City Council and management to evaluate how expenditure achieves stated objectives and performance expectations.

BUDGET APPROACH

Each year, departments develop an annual work plan and a budget to accomplish the work plan. The proposed budget is compiled from detailed information furnished by the various departments and includes estimates of revenues and expenditures for the ensuing year. The budget is developed according to the following priorities and criteria.

Balanced Budget – Consistent with the City Council adopted Financial Policies, staff will initially develop and proposes a balanced budget for the City Council to consider each year. Proposed expenditures are entirely financed by the anticipated operating and grant revenues received during the next fiscal year. Additionally, the long-term implication of each year's budget proposal is analyzed for its ongoing sustainability before being proposed for Council's consideration.

Mandated Services – When prioritizing expenditures, the first services provided are for services the City is mandated to provide under state law. The first, and arguably most important, is public safety. Our Police Department has consistently remained an excellent operation through adequate funding and staffing.

Contractual Obligations – Next, staff provides adequate funding in the budget proposal for legally binding contractual obligations. These include continuing capital projects, health insurance and a variety of contract services such as an external financial audit, and banking/investment services.

Revenue Generated – Programs generating revenue (i.e. self-funded) such as recreation programs and programs entirely funded by grants are given a priority as these programs can provide services to the community, but do not consume the City's limited discretionary financial resources.

Public Safety –The residents and businesses in Bell expect a high level of public safety services. This is accomplished by providing programs that make our public safety services world class. We have utilized technology to provide exceptional service to the community and maintained exceptionally low crime rates and fast response times.

Quality of Life – Bell’s residents enjoy and have come to expect high level of services from the City adding to the strong sense of community and pride. We continue to provide programs strengthening the quality of life for the community each year.

Bell’s high quality of life includes a clean and safe city, excellent streets and roads, reliable and clean water delivery, excellent shopping and restaurants, several community festivals, and recreation opportunities.

Fund Structure and Type

The City's account structure are organized by funds and account groups. Each fund is considered a separate accounting entity with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Although the different funds are inter-related, each fund has its own budget with its own revenues and expenditures. The City's use of Fund Accounting is in accordance with the basic requirements of GAAP/Generally Accepted Accounting Principles for government entities.

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

General Fund is the primary fund of the City. The General Fund provides City services that general public typically associates with local government, which in Bell includes parks, police services, public works, and general administrative support. The General Fund collects all general revenues not specifically levied or collected for other City funds or expenditures.

Special Revenue Funds consist of those "restricted receipts" which may not be used for general municipal purposes. They are restricted from being 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.

Capital Project Fund is funded through transfers from the General Fund. By Council policy, at year- end, the majority of excess General Funds are transferred to the Capital Project Fund. The Capital Project fund includes funding for a variety of City projects for parks, library, 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 Capital Improvement Program section of the budget document.

Housing Authority was established on January 10, 2012, when the City was designated authority to retain the housing functions previously performed by the Bell Redevelopment Agency. These functions consist of monitoring affordable housing agreements for the Florence Village Home and Bell Mobile Home Park and managing the portfolio of housing rehabilitation and first-time home buyer loans by the former Bell Redevelopment Agency.

Successor Agency Funds - Pursuant to ABX126, Chapter 5, Statutes of 2011, (Dissolution Act) redevelopment agencies (RDAs) throughout California were dissolved February 1, 2012 and replaced with Successor Agencies. On February 1, 2012, City Council adopted a Resolution as Successor Agency to the Bell Community Redevelopment Agency and appointed two members to the Oversight Board representing the Successor Agency's interest.

The Oversight Board 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 tax increment and other revenues of the Successor Agency.



FINANCIAL SUMMARIES

Summary of Revenue, Expenditures and Estimated Changes in Fund Balance

FY2025-26 Projection					
Fund	July 1, 2025 Estimated Fund Balance	Revenue	Expense	Net Income/(Loss)	July 1, 2026 Estimated Fund Balance
001 - GENERAL FUND	\$ 28,704,403	\$ 21,577,927	\$ 24,010,889	\$ (2,432,962)	\$ 26,271,441
500 - CAPITAL/SPECIAL PROJ FUND	174,770	50,000	-	50,000	224,770
510 - EQUIPMENT REPLACEMENT FUND	754,527	222,633	-	222,633	977,160
520 - PARK MAINTENANCE FUND	390,136	132,400	-	132,400	522,536
850 - RISK MANAGEMENT FUND	(918,760)	2,100,413	3,556,440	(1,456,027)	(2,374,787)
TOTAL GENERAL, RISK & CAPITAL PROJ FUND	29,105,076	24,083,373	27,567,329	(3,483,956)	25,621,120
090 - BCHA- OPERATING FUND	3,016,610	3,519,916	4,935,140	(1,415,224)	1,601,386
100 - AMERICAN RESCUE PLAN ACT 2021	1,310,204	3,495,434	3,495,434	-	1,310,204
103 - AQMD-FUND	306,320	54,000	-	54,000	360,320
104 - GAS TAX FUND	151,673	965,816	958,701	7,115	158,788
105 - SB1 ROAD MAINT & REHAB FUND	1,069,851	962,300	1,107,965	(145,665)	924,186
106 - RETIREMENT FUND	1,501,072	4,836,867	5,088,565	(251,698)	1,249,374
108 - SANITATION/REFUSE FUND	(29,998)	739,350	880,254	(140,904)	(170,902)
109 - SEWER FUND	220,031	1,034,800	331,001	703,799	923,830
210 - CRA- SUCCESSOR AGENCY FUND	8,743,589	1,426,406	920,134	506,272	9,249,861
220 - CRA-LOW/MOD SUCCESSOR AGENCY	1,381,888	30,200	34,505	(4,305)	1,377,583
300 - CDBG-FUND	707	590,686	590,686	-	707
305 - PLHA/LOCAL HOUSING PROGRAM	(298,864)	71,400	71,400	-	(298,864)
332 - OTHER GRANTS	(813,962)	2,359,280	2,349,730	9,550	(804,412)
333 - CA STATE GRANTS	1,816	102,820	102,820	-	1,816
337 - FEDERAL CIP GRANT	684,939	157,523	131,923	25,600	710,539
450 - LIGHTING & LANDSCAPING FUND	242,569	476,900	519,364	(42,464)	200,105
460 - BELL STREET LIGHTING DISTRICT	(261,231)	339,400	473,100	(133,700)	(394,931)
600 - MEASURE W - CLEAN WATER PROG	763,036	357,800	566,000	(208,200)	554,836
610 - PRITCHARD FIELD IMPRVMT GRANT	(3,959,651)	3,927,244	196,720	3,730,524	(229,127)
620 - MEASURE A - PARK IMPROVEMENT	(314,588)	-	-	-	(314,588)
650 - MEASURE-M-FUND	2,630,035	675,400	664,905	10,495	2,640,530
670 - MEASURE-R-FUND	1,574,498	576,300	437,292	139,008	1,713,506
680 - PROP-C-FUND	898,140	743,600	307,457	436,143	1,334,283
700 - PROP-A-FUND	1,916,009	921,700	838,766	82,934	1,998,943
710 - FEDERAL FORFEITURES FUND	307,186	31,000	71,800	(40,800)	266,386
720 - COPS-FUND	(102,454)	202,000	241,920	(39,920)	(142,374)
740 - JUSTICE ASSISTANCE GRANT FUND	71,713	16,500	-	16,500	88,213
750 - AB-109-TASK FORCE FUND	2,482	9,300	9,300	-	2,482
770 - CA-RECYCLE GRANT FUND	61,821	6,700	1,500	5,200	67,021
790 - HOMELAND SECURITY GRANT FUND	(67,764)	102,000	-	102,000	34,236
810 - OTS STATE GRANT	7,142	62,300	97,400	(35,100)	(27,958)
991 - BCHA-CAPITAL PROJECT FUND	788,445	22,900	-	22,900	811,345
SPECIAL REVENUE & GRANT FUNDS	21,803,264	28,817,842	25,423,782	3,394,060	25,197,324
890 - DEBT SERVICE-GOB-FUND	2,496,412	2,155,400	2,132,500	22,900	2,519,312
992 - BCHA-DEBT SERVICE FUND	101,778	1,284,375	1,286,875	(2,500)	99,278
TOTAL DEBT SERVICE FUNDS	2,598,190	3,439,775	3,419,375	20,400	2,618,590
TOTAL FOR ALL FUNDS	\$ 53,506,530	\$ 56,340,990	\$ 56,410,486	\$ (69,496)	\$ 53,437,034

Summary of Revenue, Expenditures and Estimated Changes in Fund Balance

FY2026-27 Adopted Budget					
Fund	July 1, 2026 Estimated Fund Balance	Revenues	Expenses	Net Income/(Loss).	June 30, 2027 Estimated Fund Balance
001 - GENERAL FUND	\$ 26,271,441	\$ 22,854,741	\$ 23,120,192	\$ (265,451)	\$ 26,005,990
500 - CAPITAL/SPECIAL PROJ FUND	224,770	150,000	-	150,000	374,770
510 - EQUIPMENT REPLACEMENT FUND	977,160	200,633	-	200,633	1,177,793
520 - PARK MAINTENANCE FUND	522,536	131,800	-	131,800	654,336
850 - RISK MANAGEMENT FUND	(2,374,787)	1,642,114	3,671,375	(2,029,261)	(4,404,048)
TOTAL GENERAL, RISK & CAPITAL PROJ FUND	25,621,120	24,979,288	26,791,567	(1,812,279)	23,808,841
090 - BCHA- OPERATING FUND	1,601,386	2,460,415	5,253,441	(2,793,026)	(1,191,640)
100 - AMERICAN RESCUE PLAN ACT 2021	1,310,204	-	-	-	1,310,204
103 - AQMD-FUND	360,320	53,000		53,000	413,320
104 - GAS TAX FUND	158,788	998,430	1,153,119	(154,689)	4,099
105 - SB1 ROAD MAINT & REHAB FUND	924,186	990,250	1,900,000	(909,750)	14,436
106 - RETIREMENT FUND	1,249,374	4,886,213	5,559,909	(673,696)	575,678
108 - SANITATION/REFUSE FUND	(170,902)	744,000	1,046,992	(302,992)	(473,894)
109 - SEWER FUND	923,830	1,016,300	949,770	66,530	990,360
210 - CRA- SUCCESSOR AGENCY FUND	9,249,861	1,511,446	1,354,265	157,181	9,407,042
220 - CRA-LOW/MOD SUCCESSOR AGENCY	1,377,583	32,000	368,797	(336,797)	1,040,786
300 - CDBG-FUND	707	502,926	502,926	-	707
305 - PLHA/LOCAL HOUSING PROGRAM	(298,864)			-	(298,864)
332 - OTHER GRANTS	(804,412)	2,533,375	2,512,887	20,488	(783,924)
333 - CA STATE GRANTS	1,816			-	1,816
337 - FEDERAL CIP GRANT	710,539	1,116,279	1,116,279	-	710,539
450 - LIGHTING & LANDSCAPING FUND	200,105	469,305	650,399	(181,094)	19,011
460 - BELL STREET LIGHTING DISTRICT	(394,931)	326,400	428,100	(101,700)	(496,631)
600 - MEASURE W - CLEAN WATER PROG	554,836	354,000	250,000	104,000	658,836
610 - PRITCHARD FIELD IMPRVMENT GRANT	(229,127)	360,058	360,058	0	(229,127)
620 - MEASURE A - PARK IMPROVEMENT	(314,588)			-	(314,588)
650 - MEASURE-M-FUND	2,640,530	671,086	3,303,991	(2,632,905)	7,625
670 - MEASURE-R-FUND	1,713,506	583,223	2,293,297	(1,710,074)	3,432
680 - PROP-C-FUND	1,334,283	752,731	1,950,215	(1,197,484)	136,799
700 - PROP-A-FUND	1,998,943	935,998	868,304	67,694	2,066,637
710 - FEDERAL FORFEITURES FUND	266,386	37,300	75,000	(37,700)	228,686
720 - COPS-FUND	(142,374)	202,000	316,023	(114,023)	(256,397)
740 - JUSTICE ASSISTANCE GRANT FUND	88,213	18,500	-	18,500	106,713
750 - AB-109-TASK FORCE FUND	2,482			-	2,482
770 - CA-RECYCLE GRANT FUND	67,021			-	67,021
790 - HOMELAND SECURITY GRANT FUND	34,236			-	34,236
810 - OTS STATE GRANT	(27,958)	1,900	-	1,900	(26,058)
991 - BCHA-CAPITAL PROJECT FUND	811,345	25,000	132,128	(107,128)	704,217
SPECIAL REVENUE & GRANT FUNDS	25,197,324	21,582,135	32,345,900	(10,763,765)	14,433,559
890 - DEBT SERVICE-GOB-FUND	2,519,312	2,194,000	2,166,900	27,100	2,546,412
992 - BCHA-DEBT SERVICE FUND	99,278	1,282,250	1,284,750	(2,500)	96,778
TOTAL DEBT SERVICE FUNDS	2,618,590	3,476,250	3,451,650	24,600	2,643,190
TOTAL FOR ALL FUNDS	\$ 53,437,034	\$ 50,037,673	\$ 62,589,117	\$ (12,551,444)	\$ 40,885,591

**FY2026/2027 Adopted Budget
Revenue Summary by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 51,446,744	\$ 54,096,218	\$ 56,340,990	\$ 50,037,673
001 - GENERAL FUND	22,353,894	21,336,291	21,577,927	22,854,741
Property Taxes	6,039,281	6,522,465	6,318,227	6,596,916
Other Taxes	9,592,939	9,616,112	9,602,347	9,652,380
Licenses & Permits	951,542	1,061,601	1,047,333	966,370
Fines, Forfeitures & Penalties	659,314	427,529	531,600	535,780
Revenue Frm Money & Property	1,693,629	591,100	918,500	2,099,600
Revenue From Other Agencies	181,353	153,000	286,300	226,910
Charge For Current Service	694,694	836,807	692,880	683,660
Parks and Recreation	229,295	233,756	143,790	195,600
Other Revenue	723,163	944,210	1,002,105	914,240
Transfers In	1,274,457	851,545	851,545	851,545
Other	314,228	98,165	183,300	131,740
090 - BCHA- OPERATING FUND	3,640,323	2,509,173	3,519,916	2,460,415
Revenue Frm Money & Property	1,137,804	105,000	1,134,600	120,000
Charge For Current Service	2,501,979	2,403,673	2,384,816	2,340,415
Other	540	500	500	-
100 - AMERICAN RESCUE PLAN ACT 2021	2,619,706	1,625,000	3,495,434	-
Revenue Frm Money & Property	167,844	125,000	55,000	-
Revenue From Other Agencies	2,238,135	1,500,000	1,000,000	-
Transfers In	-	-	2,440,434	-
Other	213,727	-	-	-
103 - AQMD-FUND	59,246	54,000	54,000	53,000
Revenue Frm Money & Property	14,858	9,000	9,000	8,000
Revenue From Other Agencies	44,388	45,000	45,000	45,000
104 - GAS TAX FUND	970,416	969,316	965,816	998,430
Revenue Frm Money & Property	19,261	12,500	9,000	7,000
Revenue From Other Agencies	951,155	956,816	956,816	991,430
105 - SB1 ROAD MAINT & REHAB FUND	977,473	920,066	962,300	990,250
Revenue Frm Money & Property	45,987	24,500	39,200	32,500
Revenue From Other Agencies	931,486	895,566	923,100	957,750
106 - RETIREMENT FUND	4,777,557	4,631,513	4,836,867	4,886,213
Property Taxes	4,487,982	4,451,700	4,543,000	4,592,400
Revenue Frm Money & Property	117,262	7,500	121,554	121,500
Transfers In	172,313	172,313	172,313	172,313
108 - SANITATION/REFUSE FUND	602,353	466,000	739,350	744,000
Property Taxes	2,799	-	(650)	-
Revenue Frm Money & Property	(1,748)	16,000	-	-
Charge For Current Service	609,022	450,000	740,000	744,000
Parks and Recreation	(32,192)	-	-	-
Transfers In	24,472	-	-	-
109 - SEWER FUND	353,459	378,200	1,034,800	1,016,300
Property Taxes	345,655	355,900	1,028,100	1,009,100
Revenue Frm Money & Property	7,804	22,300	6,700	7,200

**FY2026/2027 Adopted Budget
Revenue Summary by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 51,446,744	\$ 54,096,218	\$ 56,340,990	\$ 50,037,673
110 - RECYCLING FUND	1,146	6,200	-	-
Property Taxes	15	5,100	-	-
Revenue Frm Money & Property	1,131	1,100	-	-
114 - BIKEWAY/TDA ART-III FUND	105	26,609	-	-
Revenue Frm Money & Property	105	-	-	-
Revenue From Other Agencies	-	26,609	-	-
118 - PUBLIC FINANCE AUTHORITY FUND	218	-	-	-
Revenue Frm Money & Property	218	-	-	-
210 - CRA- SUCCESSOR AGENCY FUND	2,016,294	1,467,120	1,426,406	1,511,446
Property Taxes	1,792,033	1,426,120	1,347,406	1,405,446
Revenue Frm Money & Property	120,370	41,000	79,000	106,000
Other Revenue	103,891	-	-	-
220 - CRA-LOW/MOD SUCCESSOR AGENCY	76,710	50,000	30,200	32,000
Revenue Frm Money & Property	76,710	50,000	30,200	32,000
300 - CDBG-FUND	785,785	755,631	590,686	502,926
Revenue Frm Money & Property	960	-	-	-
Revenue From Other Agencies	784,825	755,631	590,686	502,926
305 - PLHA/LOCAL HOUSING PROGRAM	-	188,715	71,400	-
Other Revenue	-	188,715	71,400	-
332 - OTHER GRANTS	912,533	3,085,850	2,359,280	2,533,375
Other Revenue	912,533	3,085,850	2,359,280	2,533,375
333 - CA STATE GRANTS	256,909	-	102,820	-
Revenue Frm Money & Property	(7)	-	-	-
Other Revenue	256,916	-	102,820	-
334 - CDBG-COVID19	(843)	-	-	-
Revenue Frm Money & Property	(843)	-	-	-
336 - STPL-FEDERAL GRANT	601	-	-	-
Revenue Frm Money & Property	601	-	-	-
337 - FEDERAL CIP GRANT	53,682	131,923	157,523	1,116,279
Revenue Frm Money & Property	41,854	-	25,600	-
Other Revenue	11,828	131,923	131,923	1,116,279
338 - STPL-LOCAL	7,325	-	-	-
Revenue Frm Money & Property	(1,175)	-	-	-
Other	8,500	-	-	-
450 - LIGHTING & LANDSCAPING FUND	466,038	474,446	476,900	469,305
Property Taxes	449,653	470,846	466,800	462,150
Revenue Frm Money & Property	16,385	3,600	10,100	7,155
460 - BELL STREET LIGHTING DISTRICT	317,951	419,000	339,400	326,400
Property Taxes	317,697	419,000	339,400	326,400
Revenue Frm Money & Property	254	-	-	-
500 - CAPITAL/SPECIAL PROJ FUND	129,999	83,725	50,000	150,000
Revenue Frm Money & Property	968	-	-	-
Other Revenue	53,040	33,725	-	-

**FY2026/2027 Adopted Budget
Revenue Summary by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 51,446,744	\$ 54,096,218	\$ 56,340,990	\$ 50,037,673
Transfers In	25,000	50,000	50,000	150,000
Other	50,991	-	-	-
510 - EQUIPMENT REPLACEMENT FUND	235,151	217,433	222,633	200,633
Revenue Frm Money & Property	34,518	16,800	22,000	-
Transfers In	200,633	200,633	200,633	200,633
520 - PARK MAINTENANCE FUND	140,221	121,600	132,400	131,800
Fines, Forfeitures & Penalties	3,388	-	1,200	1,000
Revenue Frm Money & Property	14,009	-	9,600	8,000
Parks and Recreation	1,223	-	-	1,200
Transfers In	121,600	121,600	121,600	121,600
600 - MEASURE W - CLEAN WATER PROG	362,061	385,000	357,800	354,000
Revenue Frm Money & Property	47,882	35,000	29,000	39,000
Revenue From Other Agencies	314,179	350,000	328,800	315,000
610 - PRITCHARD FIELD IMPRVMT GRANT	(532)	4,760,113	3,927,244	360,058
Revenue Frm Money & Property	(532)	-	-	-
Other Revenue	-	4,760,113	3,927,244	360,058
620 - MEASURE A - PARK IMPROVEMENT	185,925	120,000	-	-
Other Revenue	185,925	120,000	-	-
640 - EPA GRANT	1	-	-	-
Revenue Frm Money & Property	1	-	-	-
650 - MEASURE-M-FUND	750,131	635,343	675,400	671,086
Revenue Frm Money & Property	133,110	28,000	68,100	56,000
Revenue From Other Agencies	617,021	607,343	607,300	615,086
670 - MEASURE-R-FUND	626,054	550,091	576,300	583,223
Revenue Frm Money & Property	81,448	14,200	40,500	40,500
Revenue From Other Agencies	544,606	535,891	535,800	542,723
680 - PROP-C-FUND	783,821	758,021	743,600	752,731
Revenue Frm Money & Property	57,545	43,500	29,100	29,100
Revenue From Other Agencies	726,276	714,521	714,500	723,631
700 - PROP-A-FUND	1,073,656	945,000	921,700	935,998
Revenue Frm Money & Property	109,670	80,000	57,300	60,000
Revenue From Other Agencies	875,586	861,400	861,400	872,398
Charge For Current Service	3,033	3,600	3,000	3,600
Other Revenue	81,715	-	-	-
Other	3,652	-	-	-
710 - FEDERAL FORFEITURES FUND	30,319	49,500	31,000	37,300
Revenue Frm Money & Property	19,585	12,500	10,300	10,300
Revenue From Other Agencies	10,734	37,000	20,700	27,000
720 - COPS-FUND	195,109	200,000	202,000	202,000
Revenue Frm Money & Property	445	-	-	-
Revenue From Other Agencies	194,663	200,000	202,000	202,000
740 - JUSTICE ASSISTANCE GRANT FUND	89,552	19,100	16,500	18,500
Revenue Frm Money & Property	4,871	4,100	3,200	3,500

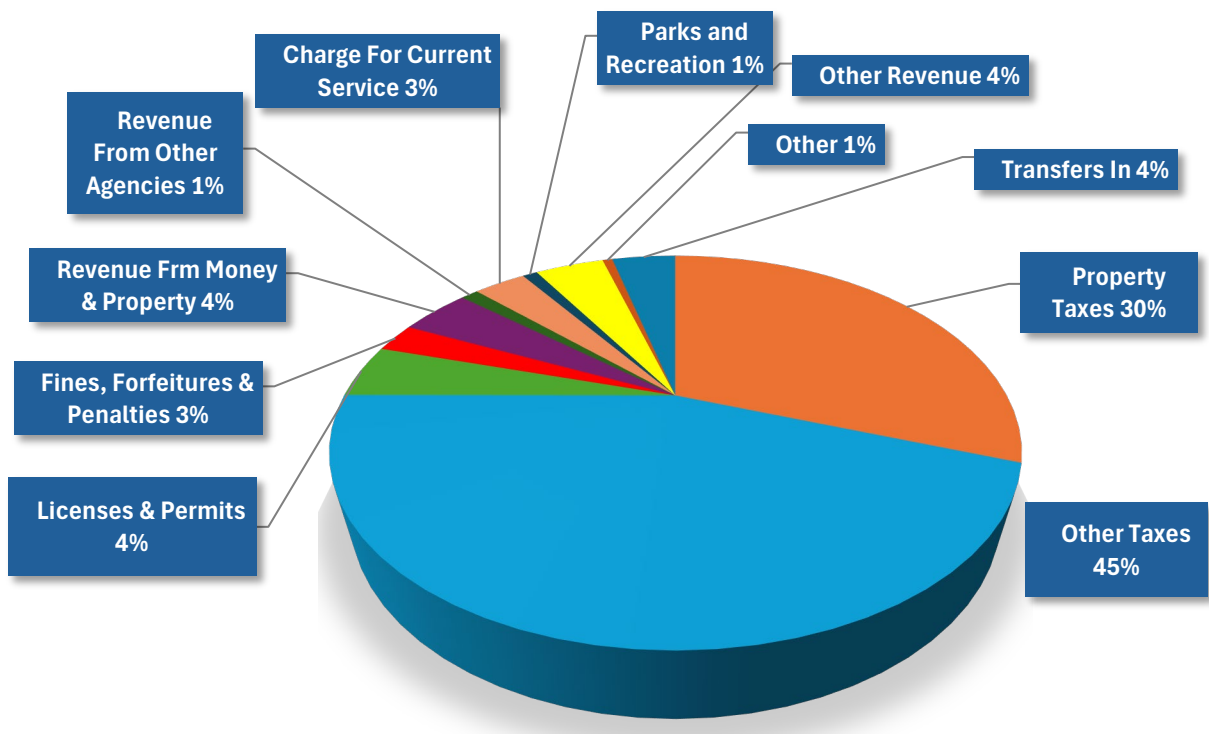
**FY2026/2027 Adopted Budget
Revenue Summary by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 51,446,744	\$ 54,096,218	\$ 56,340,990	\$ 50,037,673
Revenue From Other Agencies	14,528	15,000	13,300	15,000
Other	70,153	-	-	-
750 - AB-109-TASK FORCE FUND	4,322	5,000	9,300	-
Revenue Frm Money & Property	(21)	-	-	-
Revenue From Other Agencies	4,343	5,000	9,300	-
770 - CA-RECYCLE GRANT FUND	2,676	6,950	6,700	-
Revenue Frm Money & Property	3,347	1,950	1,700	-
Revenue From Other Agencies	(671)	5,000	5,000	-
790 - HOMELAND SECURITY GRANT FUND	73,541	100,000	102,000	-
Revenue From Other Agencies	73,541	100,000	102,000	-
810 - OTS STATE GRANT	97,724	111,400	62,300	1,900
Revenue Frm Money & Property	2,969	2,900	1,800	1,900
Revenue From Other Agencies	94,755	108,500	60,500	-
850 - RISK MANAGEMENT FUND	1,754,158	2,037,213	2,100,413	1,642,114
Revenue Frm Money & Property	1,190	-	-	-
Other Revenue	(78,048)	-	63,200	-
Transfers In	1,831,016	2,037,213	2,037,213	1,642,114
890 - DEBT SERVICE-GOB-FUND	2,237,876	2,179,300	2,155,400	2,194,000
Property Taxes	2,162,182	2,142,300	2,133,400	2,167,000
Revenue Frm Money & Property	75,694	37,000	22,000	27,000
991 - BCHA-CAPITAL PROJECT FUND	46,384	32,000	22,900	25,000
Revenue Frm Money & Property	46,384	32,000	22,900	25,000
992 - BCHA-DEBT SERVICE FUND	1,379,715	1,284,375	1,284,375	1,282,250
Revenue Frm Money & Property	2,275	-	-	-
Transfers In	1,377,440	1,284,375	1,284,375	1,282,250

FY2026/2027 Adopted Budget
001 General Fund Revenue by Type (Including Transfers In)

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
Property Taxes	6,039,281	6,522,465	6,318,227	6,596,916
Other Taxes (UUT and Sales & Use Tax)	9,592,939	9,616,112	9,602,347	9,652,380
Licenses & Permits	951,542	1,061,601	1,047,333	966,370
Fines, Forfeitures & Penalties	659,314	427,529	531,600	535,780
Revenue Frm Money & Property	1,693,629	591,100	918,500	2,099,600
Revenue From Other Agencies	181,353	153,000	286,300	226,910
Charge For Current Service	694,694	836,807	692,880	683,660
Parks and Recreation	229,295	233,756	143,790	195,600
Other Revenue	723,163	944,210	1,002,105	914,240
Transfers In	1,274,457	851,545	851,545	851,545
Other	314,228	98,165	183,300	131,740
Revenue Total	\$ 22,353,894	\$ 21,336,291	\$ 21,577,927	\$ 22,854,741

FY2026-27 Gen Fund Revenues \$22,854,741
Revenue \$22,003,196
Transfers In \$851,545



FY2026/2027 Adopted Budget
001 General Fund Detailed Revenue

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 22,353,894	\$ 21,336,291	\$ 21,577,927	\$ 22,854,741
001 - GENERAL FUND	22,353,894	21,336,291	21,577,927	22,854,741
Property Taxes	6,039,281	6,522,465	6,318,227	6,596,916
4010 - CURRENT YEAR SECURED	732,204	877,897	881,555	1,008,001
4011 - CURRENT YEAR UNSECURED	103,761	14,019	19,930	20,129
4012 - SUPPLEMENTAL	17,910	31,674	12,689	32,962
4013 - REDEMPTIONS	13,609	286,301	32,962	14,000
4014 - PRIOR YEAR SEC & UNSEC	8,972	1,951	35,734	9,000
4015 - PROPERTY TAX-VLF SWAP	5,103,479	5,256,583	5,275,557	5,433,824
4016 - INTEREST & PENALTIES TAXES	2,528	1,040	3,000	26,000
4021 - HOMEOWNERS EXEMP SECURED	2,997	3,000	3,000	3,000
4022 - MOTOR VEHICLE LICENSE FEE	53,820	50,000	53,800	50,000
Other Taxes	9,592,939	9,616,112	9,602,347	9,652,380
4020 - PUBLIC SAFETY AUGMENTATION	58,872	60,000	60,000	52,520
4041 - SALES & USE TAX	3,542,563	3,879,878	3,617,876	3,779,600
4100 - UTILITY USERS TAX - TELEPHONE	281,934	290,072	290,000	285,460
4101 - UTILITY USERS TAX - WATER	871,038	768,291	768,000	797,520
4102 - UTILITY USERS TAX - ELECTRIC	2,654,324	2,495,259	2,495,000	2,531,970
4103 - UTILITY USERS TAX - GAS	536,410	575,542	630,000	558,740
4104 - MOBILE TELEPHONY SERVICES-SC	920	4,104	1,000	3,020
4200 - FRANCHISE TAX-SO CA WATER CO	86,798	94,420	106,000	91,260
4201 - FRANCHISE TAX-SO CA EDISON CO	272,737	193,972	275,000	246,130
4202 - FRANCHISE TAX-SO CA GAS CO	41,118	83,131	88,700	41,420
4203 - FRANCHISE TAX-CABLE TELEVISIOI	64,701	85,359	65,000	77,920
4204 - FRANCHISE TAX-RUBBISH HAULER	791,729	600,000	736,000	736,000
4210 - TOT TAX	353,503	438,552	456,571	407,340
4211 - APARTMENT UNIT BUS TAX	9,599	17,748	200	14,920
4212 - REAL PROP TRANSFER TAX	26,695	29,784	13,000	28,560
Licenses & Permits	951,542	1,061,601	1,047,333	966,370
4300 - BUILDING/CONSTRUCTION PERMIT	291,813	334,391	290,000	279,010
4301 - PLUMBING PERMITS	31,146	35,200	28,683	27,390
4302 - ELECTRICAL PERMITS	44,975	48,518	39,652	42,090
4303 - MECHANICAL PERMITS	15,312	17,927	15,922	14,190
4304 - SEISMIC FEE	681	500	1,000	2,390
4305 - STATE BUILDING STANDARDS FEE	423	775	300	420
4306 - ISSUANCE FEE PERMITS	34,701	39,439	35,699	33,660
4307 - SPECIAL USE PERMITS	40	-	-	760
4308 - YARD SALE PERMITS	4,410	6,600	4,450	5,670
4309 - MISCELLANEOUS PERMITS	5,907	6,414	5,668	9,010
4310 - ALARM PERMITS	55,762	35,000	32,014	46,000
4314 - STATE MANDATED DSA SB1186	1,848	2,527	1,800	3,550
4675 - REGULAR BUSINESS LICENSES	441,647	491,792	585,000	471,860
4678 - TRUCK LICENSES	1,201	8,500	1,200	5,130
4681 - CONTRACTOR'S LICENSES	21,639	29,718	5,945	25,140

FY2026/2027 Adopted Budget
001 General Fund Detailed Revenue

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 22,353,894	\$ 21,336,291	\$ 21,577,927	\$ 22,854,741
4682 - VENDING MACHINES	36	4,300	-	100
Fines, Forfeitures & Penalties	659,314	427,529	531,600	535,780
4355 - VEHICLE CODE FINES MISC	29,439	25,000	19,900	31,420
4683 - PARKING CITATIONS	494,237	320,000	386,900	397,500
4684 - PARKING BAIL	135,639	82,529	124,800	106,860
Revenue Frm Money & Property	1,693,629	591,100	918,500	2,099,600
4500 - INTEREST INCOME	489,359	150,000	327,000	300,000
4501 - UNREALIZED GAIN/LOSS	190,073	50,000	57,600	100,000
4505 - LEASE INTEREST INCOME(GASB87)	20,641	25,000	21,000	20,600
4601 - RENTS & CONCESSIONS	20,952	168,100	168,100	21,000
4621 - RENTAL REVENUE- 6325 PINE	19,000	8,000	19,000	18,000
4623 - GAIN ON SALE OF PROPERTY	727,525	-	-	1,200,000
4701 - WORKERS COMP INS REFUND	-	-	100,000	-
4702 - ELECTRNC BILLBORD -NEW TRADI	30,000	-	30,000	110,000
4703 - CLR CHANNEL DA2302 - 5143 GAGE	10,833	10,000	10,800	70,000
4704 - CLR CHANNEL DA2304 - 4612 GAGE	21,667	20,000	21,600	70,000
4705 - CLR CHANNEL DA2303 - 4825 FLOR	21,667	20,000	21,600	30,000
4706 - CLR CHANNEL DA2301 - 6717 ATLA	10,833	10,000	10,800	30,000
4815 - LEASE REVENUE(GASB 87)	131,077	130,000	131,000	130,000
Revenue From Other Agencies	181,353	153,000	286,300	226,910
4391 - POST	15,063	8,000	15,000	11,130
4392 - SB 90 MANDATED COSTS	-	65,000	130,800	65,000
4398 - TRAP REIMBURSEMENT	166,290	80,000	140,500	150,780
Charge For Current Service	694,694	836,807	692,880	683,660
4290 - ENCROACHMENT PERMITS	28,702	25,000	28,900	29,900
4291 - EXCAVATION PERMITS	35,608	24,000	24,000	26,250
4293 - GRADING PERMITS	6,604	5,500	6,100	4,850
4311 - TEMPORARY USE PERMIT	4,237	7,560	6,800	4,950
4312 - TRACT OR PARCEL MAP FEE	-	-	3,500	-
4313 - PLAN PRELIMINARY REVIEW	1,469	1,219	-	-
4315 - SITE PLAN REVIEW/ZONING FEE	50,153	53,968	84,500	45,780
4316 - ENVIRONMENTAL REVIEW/NEG.DEC	-	1,000	-	-
4317 - TRACT/PARCEL MAP FEES	3,311	3,642	6,200	2,320
4318 - ZONE CHANGE & VARIANCE	721	793	-	1,000
4319 - GEN. PLAN AMENDMENT	-	700	-	-
4326 - TRANSACTION PROCESSING FEE(C	-	-	3,200	1,000
4338 - DEVT IMPACT FEE-TRAFFIC	-	-	1,300	3,000
4339 - DEVT IMPACT FEE-PARKS	-	-	500	1,500
4340 - DEVT IMPACT FEE-GENGOV	-	-	200	500
4341 - DEVT IMPACT FEE-PSAFETY	-	-	300	500
4342 - DEVT IMPACT FEE-SEWER	-	-	200	500
4402 - ZONING/CUP	14,919	16,411	3,500	12,910
4404 - ADMINISTRATIVE COSTS	178,135	225,200	179,000	200,110

FY2026/2027 Adopted Budget
001 General Fund Detailed Revenue

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26□ Annual□ Projection	2026/27 Adopted Budget
Grand Total	\$ 22,353,894	\$ 21,336,291	\$ 21,577,927	\$ 22,854,741
4406 - REPOSSESSION FEES	816	700	700	850
4408 - PLANS & SPEC	-	-	2,000	1,000
4409 - PLAN CHECK FEES	267,853	287,438	158,400	154,570
4410 - PRESALE INSPECTIONS	22,199	25,577	14,300	19,180
4412 - UNLICENSED DRIVERS RELEASE FE	3,344	3,000	3,600	4,340
4414 - REPORT FEES	891	1,000	1,100	960
4415 - CLEARANCE LETTER	2,595	1,000	2,000	1,710
4416 - SENTENCED PRISONER PROGRAM	728	500	600	660
4417 - DUI COST RECOVERY	273	-	-	180
4418 - EVIDENCE	19,319	16,000	8,200	20,480
4421 - EXPIRED REGISTRATION	9,614	4,000	16,100	6,420
4423 - OCCUPANCY INSPECTIONS REVENI	8,621	9,000	4,000	8,360
4425 - CLERICAL FEES	2,047	1,500	2,000	1,810
4427 - CITATION CLEARANCE	20	-	-	-
4431 - PRODUCTION OF VIDEO	-	-	40	-
4433 - EVIDENCE	1,881	1,000	2,000	2,280
4434 - 30 DAYS HOLD	209	-	210	210
4435 - REVOKE/SUSPENDED LICENSE	209	300	-	240
4436 - PHOTO	275	100	530	280
4437 - SUBPOENA	1,100	1,000	2,300	1,800
4440 - INITIAL LICENSE CCW	-	-	600	-
4441 - LICENSE RENEWAL CCW	-	-	400	-
4679 - MISC BUSINESS LICENSES	-	500	-	-
4685 - TOWING COMMISSION	-	100,000	100,000	100,000
4686 - STORED VEHICLES	28,842	19,200	25,600	23,260
Parks and Recreation	229,295	233,756	143,790	195,600
4448 - ADULT SPORTS	186	-	110	-
4449 - CSD-FIELD RENTALS	43,469	46,304	42,300	45,060
4450 - PARK PAVILION RENTAL	9,677	15,000	9,200	13,530
4451 - COMMUNITY CENTER RENTAL	20,968	23,000	15,600	22,870
4452 - CLASS FEES	39,392	41,000	19,700	40,560
4453 - SPORTS	17,432	17,305	18,000	17,230
4454 - SOCCER LEAGUE	45,964	55,518	2,500	-
4455 - ONE DAY EXCURSIONS	210	-	230	200
4456 - MISC PARKS AND RECS	7,588	9,933	7,600	8,990
4457 - SNACK BAR REVENUE	10,166	9,344	7,700	9,560
4459 - FACILITY RENTAL DEBS PK	3	500	50	1,210
4460 - SPECIAL EVENTS-CSD	19,215	352	12,000	12,800
4461 - SENIOR PROGRAMS	4,275	3,500	6,300	3,590
4462 - CSD-DONATIONS	10,750	12,000	2,500	20,000
Other Revenue	723,163	944,210	1,002,105	914,240
4224 - WASTE MGMT ADMIN FEE	250,000	400,000	400,000	400,000
4292 - MOVING HEAVY LOADS PERMITS	480	300	200	270

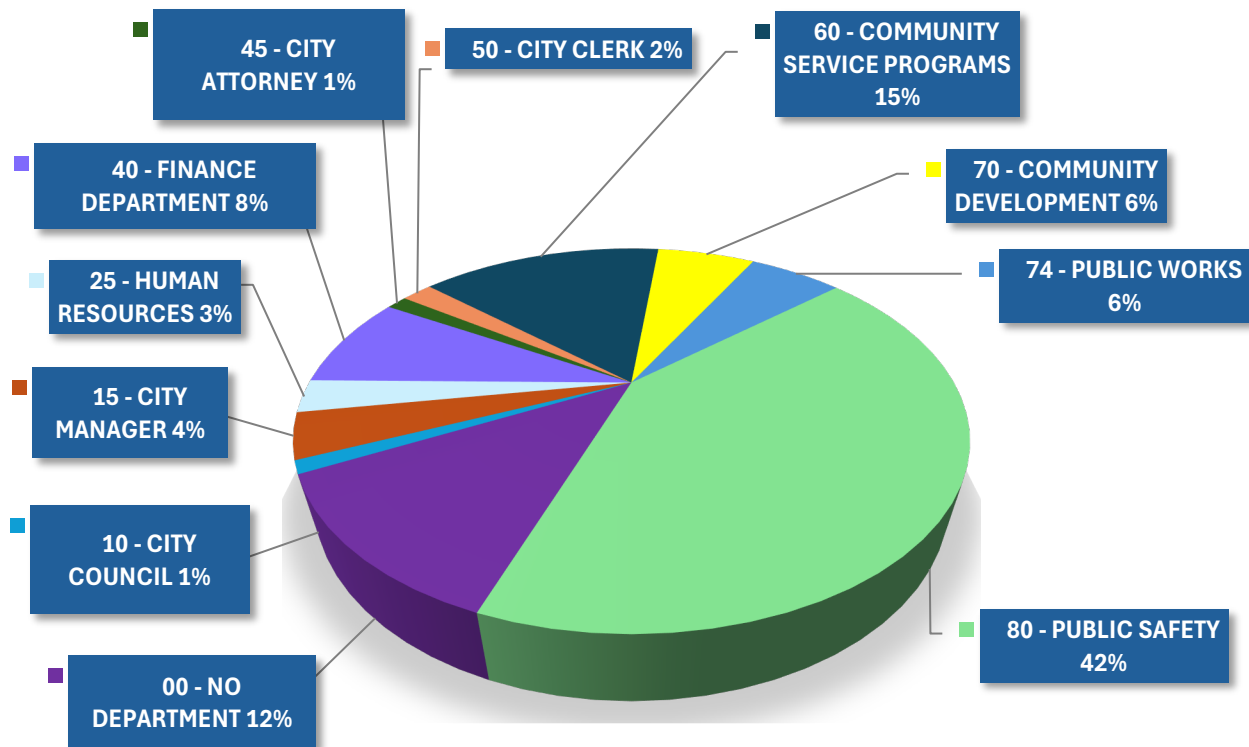
FY2026/2027 Adopted Budget
001 General Fund Detailed Revenue

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
Grand Total	\$ 22,353,894	\$ 21,336,291	\$ 21,577,927	\$ 22,854,741
4320 - DEVELOPER AGREEMENT	-	25,410	-	-
4324 - REIMB-STATE MANDATED COST	-	1,200	130,808	-
4413 - FINGERPRINT-PHOTOSTAT	-	-	10	-
4426 - COURT ORDER RESTITUTION	1,849	1,200	1,200	1,490
4465 - CM-SPONSORSHIPS/DONATIONS	-	20,000	-	15,000
4481 - COMMUNITY IMPACT FEES	442,012	476,100	450,000	476,100
4688 - ADMIN CODE COMPLIANCE CITATIC	29,110	20,000	20,000	21,380
4730 - CASH OVER & SHORT (CITY HALL)	(287)	-	(113)	-
Transfers In	1,274,457	851,545	851,545	851,545
4819 - TRANSFER IN- GAS TAX(104)	164,074	164,074	164,074	164,074
4820 - TRANSFER IN- SANITATION(108)	137,729	137,729	137,729	137,729
4821 - TRANSFER IN- SEWER (109)	92,641	92,641	92,641	92,641
4822 - TRANSFER IN-RECYCLING (110)	21,860	-	-	-
4823 - TRANSFER IN-LIGHTNG/LNSCP-450	57,201	57,201	57,201	57,201
4826 - TRANSFER IN-BCHA-090	418,860	264,860	264,860	264,860
4832 - TRANSFER IN-MEASURE-R-(670)	48,042	48,042	48,042	48,042
4833 - TRANSFER IN-PROP-C-(680)	65,097	65,097	65,097	65,097
4834 - TRANSFER IN-PROP-A-(700)	18,246	18,246	18,246	18,246
4836 - TRANSFER IN-OTHER FUNDS	20,329	-	-	-
4841 - TRANSFER IN-MEASURE M (650)	3,655	3,655	3,655	3,655
4845 - TRANSFER IN - MEASURE A-620	226,723	-	-	-
Other	314,228	98,165	183,300	131,740
4327 - ZONE REBUILD LETTER FEE	160	176	-	160
4328 - DOCUMENT/TECHNOLOGY FEE	9,618	10,385	5,600	8,180
4332 - SIGN PROGRAM FEE	2,731	6,009	3,500	4,730
4335 - CATEGORICAL EXEPMTION FEE	2,136	2,644	300	2,370
4336 - DEVELOPMENT PROJECT FEE	16,940	27,952	-	14,960
4401 - MISC OTHER FEES/SERVICES	280,632	50,000	172,900	100,000
4439 - COBRA REIMBURSEMENT	2,010	1,000	1,000	1,340

FY2026/2027 Adopted Budget
001 General Fund Expense by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
00 - NON DEPT (Including Transfers Out)	2,501,295	2,744,434	5,053,067	2,634,533
10 - CITY COUNCIL	195,231	224,791	192,140	256,437
15 - CITY MANAGER	512,954	799,077	731,359	991,133
25 - HUMAN RESOURCES	403,513	489,345	458,200	648,965
40 - FINANCE DEPARTMENT	1,567,547	1,523,159	1,500,710	2,047,531
45 - CITY ATTORNEY	459,464	263,000	456,100	300,000
50 - CITY CLERK	333,807	515,959	348,500	484,864
60 - COMMUNITY SERVICE PROGRAMS	3,295,296	3,901,723	3,287,255	3,676,717
70 - COMMUNITY DEVELOPMENT	1,185,683	1,109,295	1,087,135	1,058,216
74 - PUBLIC WORKS	984,556	1,158,159	1,102,723	1,340,885
80 - PUBLIC SAFETY	9,196,600	9,072,185	9,793,700	9,680,910
Revenue Total	\$ 20,635,945	\$ 21,801,127	\$ 24,010,889	\$ 23,120,192

FY2026-27 General Fund Expense \$23,120,192
Expense \$21,144,461
Transfers Out \$1,975,731



FY2026/2027 Adopted Budget
001 General Fund Detailed Revenue

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
001 - GENERAL FUND	\$ 20,635,945	\$ 21,801,127	\$ 24,010,889	\$ 23,120,192
00 - NO DEPARTMENT	2,501,295	2,744,434	5,053,067	2,634,533
Personnel Services	15,562	12,000	25,300	16,000
Operations	265,176	461,604	316,503	642,802
Transfers Out	2,220,557	2,270,830	4,711,264	1,975,731
10 - CITY COUNCIL	195,231	224,791	192,140	256,437
Personnel Services	140,815	137,491	153,640	169,137
Operations	54,416	87,300	38,500	87,300
15 - CITY MANAGER	512,954	799,077	731,359	991,133
Personnel Services	390,087	537,177	545,059	717,033
Operations	122,866	261,900	186,300	274,100
25 - HUMAN RESOURCES	403,513	489,345	458,200	648,965
Personnel Services	244,312	216,345	280,100	366,965
Operations	159,201	273,000	178,100	282,000
40 - FINANCE DEPARTMENT	1,567,547	1,523,159	1,500,710	2,047,531
Personnel Services	859,334	753,959	806,910	747,807
Operations	585,570	769,200	693,800	1,299,724
Capital Outlay	122,643	-	-	-
45 - CITY ATTORNEY	459,464	263,000	456,100	300,000
Operations	459,464	263,000	456,100	300,000
50 - CITY CLERK	333,807	515,959	348,500	484,864
Personnel Services	253,591	246,959	243,900	274,124
Operations	80,216	269,000	104,600	210,740
60 - COMMUNITY SERVICE PROGRAMS	3,295,296	3,901,723	3,287,255	3,676,717
Personnel Services	2,339,404	2,489,632	2,188,455	2,364,617
Operations	955,891	1,412,091	1,098,800	1,312,100
70 - COMMUNITY DEVELOPMENT	1,185,683	1,109,295	1,087,135	1,058,216
Personnel Services	392,977	541,795	468,335	498,716
Operations	792,706	567,500	618,800	559,500
74 - PUBLIC WORKS	984,556	1,158,159	1,102,723	1,340,885
Personnel Services	135,906	214,009	92,723	89,451
Operations	848,651	944,150	1,010,000	1,251,434
80 - PUBLIC SAFETY	9,196,600	9,072,185	9,793,700	9,680,910
Personnel Services	8,033,235	7,950,585	8,577,000	8,442,818
Operations	1,145,965	1,121,600	1,215,900	1,238,092
Capital Outlay	17,400	-	800	-

**FY2026/2027 Adopted Budget
Transfers In and Out by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
Transfers Out	\$ 5,026,930	\$ 4,717,679	\$ 7,158,114	\$ 4,420,455
001 - GENERAL FUND	2,220,557	2,270,830	4,711,264	1,975,731
8107 - TRANSFER OUT- RISK MGMT-850	1,872,170	1,921,915	1,921,915	1,526,816
8113 - TRANSFER OUT - EQPT REPL 510	177,315	177,315	177,315	177,315
8117 - TRANSFER OUT-CAP/SPECIAL(500)	25,000	50,000	50,000	150,000
8118 - TRANSFER OUT - PARK MAINT 520	121,600	121,600	121,600	121,600
8121 - TRANSFER OUT - SANITATION 108	24,472	-	-	-
8122 - TRANSFER OUT - ARPA 100	-	-	2,440,434	-
090 - BCHA- OPERATING FUND	1,671,055	1,666,929	1,666,930	1,664,804
8103 - TRANSFER OUT- DS-992	1,288,500	1,284,375	1,284,376	1,282,251
8104 - TRANSFER OUT- GFUND-001	264,860	264,861	264,861	264,861
8106 - TRANSFER OUT- RETIREMENT-106	72,244	72,243	72,243	72,243
8107 - TRANSFER OUT- RISK MGMT-850	40,498	40,497	40,497	40,496
8113 - TRANSFER OUT - EQPT REPL 510	4,953	4,953	4,953	4,953
104 - GAS TAX FUND	218,747	221,201	221,201	221,201
8104 - TRANSFER OUT- GFUND-001	164,074	164,074	164,074	164,074
8106 - TRANSFER OUT- RETIREMENT-106	39,569	39,569	39,569	39,569
8107 - TRANSFER OUT- RISK MGMT-850	15,104	17,558	17,558	17,558
108 - SANITATION/REFUSE FUND	184,759	184,759	184,759	184,759
8104 - TRANSFER OUT- GFUND-001	137,729	137,729	137,729	137,729
8107 - TRANSFER OUT- RISK MGMT-850	30,397	30,397	30,397	30,397
8113 - TRANSFER OUT - EQPT REPL 510	16,633	16,633	16,633	16,633
109 - SEWER FUND	148,756	148,756	148,756	148,756
8104 - TRANSFER OUT- GFUND-001	92,641	92,641	92,641	92,641
8106 - TRANSFER OUT- RETIREMENT-106	37,668	37,668	37,668	37,668
8107 - TRANSFER OUT- RISK MGMT-850	16,715	16,715	16,715	16,715
8113 - TRANSFER OUT - EQPT REPL 510	1,732	1,732	1,732	1,732
110 - RECYCLING FUND	21,860	-	-	-
8104 - TRANSFER OUT- GFUND-001	21,860	-	-	-
338 - STPL-LOCAL	20,329	-	-	-
8104 - TRANSFER OUT- GFUND-001	20,329	-	-	-
450 - LIGHTING & LANDSCAPING FUND	90,164	90,164	90,164	90,164
8104 - TRANSFER OUT- GFUND-001	57,201	57,201	57,201	57,201
8106 - TRANSFER OUT- RETIREMENT-106	22,832	22,832	22,832	22,832
8107 - TRANSFER OUT- RISK MGMT-850	10,131	10,131	10,131	10,131
620 - MEASURE A - PARK IMPROVEMENT	226,723	-	-	-
8104 - TRANSFER OUT- GFUND-001	226,723	-	-	-
650 - MEASURE-M-FUND	3,655	3,655	3,655	3,655
8104 - TRANSFER OUT- GFUND-001	3,655	3,655	3,655	3,655
670 - MEASURE-R-FUND	48,042	48,042	48,042	48,042
8104 - TRANSFER OUT- GFUND-001	48,042	48,042	48,042	48,042
680 - PROP-C-FUND	65,097	65,097	65,097	65,097
8104 - TRANSFER OUT- GFUND-001	65,097	65,097	65,097	65,097
700 - PROP-A-FUND	18,246	18,246	18,246	18,246
8104 - TRANSFER OUT- GFUND-001	18,246	18,246	18,246	18,246

**FY2026/2027 Adopted Budget
Transfers In and Out by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
991 - BCHA-CAPITAL PROJECT FUND	88,940	-	-	-
8105 - TRANSFER OUT- PF-118	88,940	-	-	-
Transfers In	\$ 5,026,930	\$ 4,717,679	\$ 7,158,114	\$ 4,420,455
001 - GENERAL FUND	1,274,457	851,545	851,545	851,545
4819 - TRANSFER IN- GAS TAX(104)	164,074	164,074	164,074	164,074
4820 - TRANSFER IN- SANITATION(108)	137,729	137,729	137,729	137,729
4821 - TRANSFER IN- SEWER (109)	92,641	92,641	92,641	92,641
4822 - TRANSFER IN-RECYCLING (110)	21,860	-	-	-
4823 - TRANSFER IN-LIGHTNG/LNSCP-450	57,201	57,201	57,201	57,201
4826 - TRANSFER IN-BCHA-090	418,860	264,860	264,860	264,860
4832 - TRANSFER IN-MEASURE-R-(670)	48,042	48,042	48,042	48,042
4833 - TRANSFER IN-PROP-C-(680)	65,097	65,097	65,097	65,097
4834 - TRANSFER IN-PROP-A-(700)	18,246	18,246	18,246	18,246
4836 - TRANSFER IN-OTHER FUNDS	20,329	-	-	-
4841 - TRANSFER IN-MEASURE M (650)	3,655	3,655	3,655	3,655
4845 - TRANSFER IN - MEASURE A-620	226,723	-	-	-
100 - AMERICAN RESCUE PLAN ACT 2021	-	-	2,440,434	-
4824 - TRANSFER IN- GENERAL FUND-001	-	-	2,440,434	-
106 - RETIREMENT FUND	172,313	172,313	172,313	172,313
4819 - TRANSFER IN- GAS TAX(104)	39,569	39,569	39,569	39,569
4821 - TRANSFER IN- SEWER (109)	37,668	37,668	37,668	37,668
4823 - TRANSFER IN-LIGHTNG/LNSCP-450	22,832	22,832	22,832	22,832
4826 - TRANSFER IN-BCHA-090	72,244	72,244	72,244	72,244
108 - SANITATION/REFUSE FUND	24,472	-	-	-
4824 - TRANSFER IN- GENERAL FUND-001	24,472	-	-	-
500 - CAPITAL/SPECIAL PROJ FUND	25,000	50,000	50,000	150,000
4824 - TRANSFER IN- GENERAL FUND-001	25,000	50,000	50,000	150,000
510 - EQUIPMENT REPLACEMENT FUND	200,633	200,633	200,633	200,633
4820 - TRANSFER IN- SANITATION(108)	16,633	16,633	16,633	16,633
4821 - TRANSFER IN- SEWER (109)	1,732	1,732	1,732	1,732
4824 - TRANSFER IN- GENERAL FUND-001	177,315	177,315	177,315	177,315
4826 - TRANSFER IN-BCHA-090	4,953	4,953	4,953	4,953
520 - PARK MAINTENANCE FUND	121,600	121,600	121,600	121,600
4824 - TRANSFER IN- GENERAL FUND-001	121,600	121,600	121,600	121,600
850 - RISK MANAGEMENT FUND	1,831,016	2,037,213	2,037,213	1,642,114
4819 - TRANSFER IN- GAS TAX(104)	15,104	17,558	17,558	17,558
4820 - TRANSFER IN- SANITATION(108)	30,397	30,397	30,397	30,397
4821 - TRANSFER IN- SEWER (109)	16,715	16,715	16,715	16,715
4823 - TRANSFER IN-LIGHTNG/LNSCP-450	10,131	10,131	10,131	10,131
4824 - TRANSFER IN- GENERAL FUND-001	1,718,171	1,921,915	1,921,915	1,526,816
4826 - TRANSFER IN-BCHA-090	40,498	40,497	40,497	40,497
992 - BCHA-DEBT SERVICE FUND	1,377,440	1,284,375	1,284,375	1,282,250
4825 - TRANSFER IN-RETIREMENT-106	88,940	-	-	-
4826 - TRANSFER IN-BCHA-090	1,288,500	1,284,375	1,284,375	1,282,250



CAPITAL PROJECTS

**FY2026/27 Adopted Budget
Capital Project by Fund and Department**

Account and Description	2026/27 Adopted Budget
Grand Total	\$ 12,433,438
104 - GAS TAX FUND	170,000
74 - PUBLIC WORKS	170,000
7153 - FLORA AV ST IMPROVEMENT PROJ	40,000
7154 - FISHBURN AV ST IMPROVEMENT	50,000
7158 - STREET IMPROVEMENTS FY27	50,000
7196 - EMERGENCY STREET REPAIR FY26	15,000
7199 - SINK HOLE REPAIRS	15,000
105 - SB1 ROAD MAINT & REHAB FUND	1,900,000
74 - PUBLIC WORKS	1,900,000
7157 - ST IMPROVEMENT/SB1 FY27	1,009,615
7198 - ST IMPROVEMENT PRJ FY26 SB1	890,385
109 - SEWER FUND	600,000
74 - PUBLIC WORKS	600,000
7164 - SEWER MAINTENANCE/REPAIR	300,000
7165 - SEWER IMPROVEMENT-FLORENCE AV	300,000
332 - OTHER GRANTS	1,407,519
74 - PUBLIC WORKS	1,407,519
7182 - GAGE BRIDGE REPAIR PROJ	1,407,519
337 - FEDERAL CIP GRANT	1,116,279
74 - PUBLIC WORKS	1,116,279
3062 - PRITCHARD FIELD IMPROVMNT PROJ	1,116,279
600 - MEASURE W - CLEAN WATER PROG	250,000
74 - PUBLIC WORKS	250,000
7160 - CITY SPLASH PADS STORMWATER	250,000
610 - PRITCHARD FIELD IMPRVMT GRANT	332,512
60 - COMMUNITY SERVICE PROGRAMS	332,512
3062 - PRITCHARD FIELD IMPROVMNT PROJ	332,512
650 - MEASURE-M-FUND	3,020,000
74 - PUBLIC WORKS	3,020,000
7068 - RANDOLPH CORRIDOR MAT PROJ	5,000
7153 - FLORA AV ST IMPROVEMENT PROJ	200,000
7154 - FISHBURN AV ST IMPROVEMENT	200,000
7155 - ANNUAL CONCRETE PROJ FY27	200,000
7156 - SLURRY SEAL ANNUAL PROJ FY27	250,000
7157 - ST IMPROVEMENT/SB1 FY27	350,000
7158 - STREET IMPROVEMENTS FY27	250,000
7159 - ADA TRANSITION PLAN	225,000
7191 - SIDEWALK IMPROVEMENT PROJ FY26	200,000
7193 - SLURRY SAL PROJECT FY26	250,000
7195 - STREET IMPROVEMENT	860,000
7196 - EMERGENCY STREET REPAIR FY26	15,000
7199 - SINK HOLE REPAIRS	15,000

**FY2026/27 Adopted Budget
Capital Project by Fund and Department**

Account and Description	2026/27 Adopted Budget
Grand Total	\$ 12,433,438
670 - MEASURE-R-FUND	1,875,000
74 - PUBLIC WORKS	1,875,000
7152 - ATLANTIC AV MEDIAN LANDSCAPING	1,125,000
7153 - FLORA AV ST IMPROVEMENT PROJ	275,000
7154 - FISHBURN AV ST IMPROVEMENT	250,000
7155 - ANNUAL CONCRETE PROJ FY27	50,000
7158 - STREET IMPROVEMENTS FY27	150,000
7159 - ADA TRANSITION PLAN	25,000
680 - PROP-C-FUND	1,630,000
74 - PUBLIC WORKS	1,630,000
7152 - ATLANTIC AV MEDIAN LANDSCAPING	575,000
7161 - FLORENCE AVE CORRIDOR PROJ	650,000
7162 - CITYWIDE PED XING ENHANCEMENT	250,000
7163 - SAFETY ACTION PLAN	150,000
7182 - GAGE BRIDGE REPAIR PROJ	5,000
991 - BCHA-CAPITAL PROJECT FUND	132,128
70 - COMMUNITY DEVELOPMENT	132,128
4072 - DEMOLITION - 6303 PINE	132,128

**FY2026/27 Adopted Budget
Summary of Capital Project**

Account and Description	2026/27 Adopted Budget
Grand Total	\$ 12,433,438
3062 - PRITCHARD FIELD IMPROVMNT PROJ	1,448,791
4072 - DEMOLITION - 6303 PINE	132,128
7068 - RANDOLPH CORRIDOR MAT PROJ	5,000
7152 - ATLANTIC AV MEDIAN LANDSCAPING	1,700,000
7153 - FLORA AV ST IMPROVEMENT PROJ	515,000
7154 - FISHBURN AV ST IMPROVEMENT	500,000
7155 - ANNUAL CONCRETE PROJ FY27	250,000
7156 - SLURRY SEAL ANNUAL PROJ FY27	250,000
7157 - ST IMPROVEMENT/SB1 FY27	1,359,615
7158 - STREET IMPROVEMENTS FY27	450,000
7159 - ADA TRANSITION PLAN	250,000
7160 - CITY SPLASH PADS STORMWATER	250,000
7161 - FLORENCE AVE CORRIDOR PROJ	650,000
7162 - CITYWIDE PED XING ENHANCEMENT	250,000
7163 - SAFETY ACTION PLAN	150,000
7164 - SEWER MAINTENANCE/REPAIR	300,000
7165 - SEWER IMPROVEMENT-FLORENCE AV	300,000
7182 - GAGE BRIDGE REPAIR PROJ	1,412,519
7191 - SIDEWALK IMPROVEMENT PROJ FY26	200,000
7193 - SLURRY SAL PROJECT FY26	250,000
7195 - STREET IMPROVEMENT	860,000
7196 - EMERGENCY STREET REPAIR FY26	30,000
7198 - ST IMPROVEMENT PRJ FY26 SB1	890,385
7199 - SINK HOLE REPAIRS	30,000

**FY2026/2027 Adopted Budget
Detailed Revenue and Expense**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
500 - CAPITAL/SPECIAL PROJ NET INCOME(LOSS)	\$ 58,758	\$ 50,000	\$ 50,000	\$ 150,000
Revenue	129,999	83,725	50,000	150,000
4280 - GRANT RECOVERY OF COSTS	53,040	33,725	-	-
4501 - UNREALIZED GAIN/LOSS	968	-	-	-
4817 - ISSUANCE OF LEASE PAYABLE	50,991	-	-	-
4824 - TRANSFER IN- GENERAL FUND-001	25,000	50,000	50,000	150,000
Expense	71,241	33,725	-	-
7300 - EQUIPMENT MAINT & REPAIR	1,787	-	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	18,201	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	262	-	-	-
9300 - CAPITAL OUTLAY	50,991	33,725	-	-
510 - EQPT REPLACEMENT NET INCOME(LOSS)	\$ 235,151	\$ 17,433	\$ 222,633	\$ 200,633
Revenue	235,151	217,433	222,633	200,633
4500 - INTEREST INCOME	27,979	8,500	19,400	-
4501 - UNREALIZED GAIN/LOSS	6,539	8,300	2,600	-
4820 - TRANSFER IN- SANITATION(108)	16,633	16,633	16,633	16,633
4821 - TRANSFER IN- SEWER (109)	1,732	1,732	1,732	1,732
4824 - TRANSFER IN- GENERAL FUND-001	177,315	177,315	177,315	177,315
4826 - TRANSFER IN-BCHA-090	4,953	4,953	4,953	4,953
Expense	-	200,000	-	-
7320 - OTHER EQUIPMENT/TOOLS/RENTALS	-	200,000	-	-
520 - PARK MAINTENANCE NET INCOME(LOSS)	\$ 140,138	\$ 121,600	\$ 132,400	\$ 131,800
Revenue	140,221	121,600	132,400	131,800
4459 - FACILITY RENTAL DEBS PK	1,223	-	-	1,200
4500 - INTEREST INCOME	14,009	-	9,600	8,000
4501 - UNREALIZED GAIN/LOSS	3,388	-	1,200	1,000
4824 - TRANSFER IN- GENERAL FUND-001	121,600	121,600	121,600	121,600
Expense	83	-	-	-
6210 - BANK SERVICE CHARGE	83	-	-	-
991 - BCHA CAPITAL PROJ NET INCOME(LOSS)	\$ (42,556)	\$ 32,000	\$ 22,900	\$ (107,128)
Revenue	46,384	32,000	22,900	25,000
4500 - INTEREST INCOME	38,816	15,000	18,900	20,000
4501 - UNREALIZED GAIN/LOSS	7,569	17,000	4,000	5,000
Expense	88,940	-	-	132,128
8105 - TRANSFER OUT- PF-118	88,940	-	-	-
9300 - CAPITAL OUTLAY	-	-	-	132,128
4072 - DEMOLITION - 6303 PINE	-	-	-	132,128



DEBT SERVICE

**FY2026/2027 Adopted Budget
Detailed Revenue and Expense**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
890 - DEBT SVC-GOB NET INCOME(LOSS)	\$ 147,638	\$ 46,100	\$ 22,900	\$ 27,100
Revenue	2,237,876	2,179,300	2,155,400	2,194,000
4010 - CURRENT YEAR SECURED	307,925	290,000	234,600	300,000
4011 - CURRENT YEAR UNSECURED	106,164	88,000	53,700	40,000
4012 - SUPPLEMENTAL	28,389	32,000	42,800	32,000
4013 - REDEMPTIONS	28,555	30,000	28,100	30,000
4014 - PRIOR YEAR SEC & UNSEC	(1,315)	-	62,600	-
4016 - INTEREST & PENALTIES TAXES	5,387	2,300	6,400	55,000
4017 - DEBT SERVICE ASSESSMENT	1,678,600	1,700,000	1,700,000	1,710,000
4021 - HOMEOWNERS EXEMP SECURED	8,477	-	5,200	-
4500 - INTEREST INCOME	55,371	12,000	12,000	12,000
4501 - UNREALIZED GAIN/LOSS	20,323	25,000	10,000	15,000
Expense	2,090,238	2,133,200	2,132,500	2,166,900
9118 - DS-PRINCIPAL 2018A BONDS	560,000	590,000	590,000	620,000
9119 - DS-PRINCIPAL 2018B BONDS	600,000	665,000	665,000	725,000
9158 - DS-INTEREST 2018A BOND	354,988	326,300	326,300	296,000
9159 - DS-INTEREST 2018B BONDS	574,550	551,200	551,200	525,200
9198 - FISCAL AGENT FEES	700	700	-	700
992 - BCHA-DEBT SVC NET INCOME(LOSS)	\$ 93,115	\$ (2,500)	\$ (2,500)	\$ (2,500)
Revenue	1,379,715	1,284,375	1,284,375	1,282,250
4501 - UNREALIZED GAIN/LOSS	2,275	-	-	-
4825 - TRANSFER IN-RETIREMENT-106	88,940	-	-	-
4826 - TRANSFER IN-BCHA-090	1,288,500	1,284,375	1,284,375	1,282,250
Expense	1,286,600	1,286,875	1,286,875	1,284,750
9135 - DS-PRINCIPAL-2005 LRRB	690,000	725,000	725,000	760,000
9185 - DS-INTEREST-2005 LRRB	594,750	559,375	559,375	522,250
9198 - FISCAL AGENT FEES	1,850	2,500	2,500	2,500



DEPARTMENTAL INFORMATION

FY2026-27 ADOPTED BUDGET			
SUMMARY OF AUTHORIZED PERSONNEL	FY24/25 Adopted	FY25/26 Adopted	FY26/27 Adopted
City Manager's Office			
<i>Full-Time Positions</i>			
City Manager	1	1	1
Assistant to the City Manager /Interim CDD Director	1	1	1
Human Resources and Risk Manager	1	0	0
Deputy Director of HR & Risk/Interim CSD Director	0	1	1
Executive Assistant	1	1	1
Management Analyst	1	1	1
Senior Human Resources Analyst	1	1	1
Economic Dev Specialist **	0	0	1
Senior Economic Dev Specialist **	0	0	1
Housing & Economic Dev Manager **	0	0	1
Total Full Time	6	6	9
<i>Part-Time Positions</i>			
Management Aide (1 Transferred from Com Dev)	0	2	4
Total Part Time	0	2	4
City Manager Department	6	8	13
City Clerk's Office			
<i>Full-Time Positions</i>			
City Clerk	1	1	1
Assistant City Clerk	1	1	1
City Clerk Department	2	2	2
Finance Department			
<i>Full-Time Positions</i>			
Finance Director	1	1	1
Accounting Manager	1	1	1
Accountant	2	2	2
Accounting Assistant II (1 Position shared w/ HR)	2	3	3
Office Assistant II	1	1	1
Total Full Time	7	8	8
<i>Part-Time Positions</i>			
Office Technician	1	0	0
Total Part Time	1	0	0
Finance Department	8	8	8

FY2026-27 ADOPTED BUDGET			
SUMMARY OF AUTHORIZED PERSONNEL	FY24/25 Adopted	FY25/26 Adopted	FY26/27 Adopted
Community Services Department			
<i>Full-Time Positions</i>			
Community Services Director	1	1	1
CSD Deputy Director	1	1	0
\ Recreation Supervisor	2	2	3
Administrative Specialist	1	1	1
Management Analyst	0	0	1
Accounting Assistant II	1	1	1
Recreation Coordinator	5	5	4
Total Full Time	11	11	11
<i>Part-Time Positions (Head Count)</i>			
Recreation Leader I	43	41	28
Recreation Leader II	14	15	9
Recreation Leader III	7	6	4
Recreation Leader IV	9	7	4
Management Aide	0	0	0
Office Technician	1	1	1
Office Aide	3	2	2
Total Part Time	77	72	48
Community Services Department	88	83	59
Community Development Department			
<i>Full-Time Positions</i>			
Community Development Director	1	1	1
Economic Development Specialist **	1	1	0
Senior Economic Dev Specialist **	1	0	0
Associate Planner	1	1	1
Assistant Planner	1	1	1
Permit Technician	1	1	1
Housing & Economic Dev Manager **	0	1	0
Housing Specialist (Homeless Liaison)	1	1	1
Code Enforcement Supervisor	0	1	1
Senior Code Enforcement Officer	0	1	1
Code Enforcement Officer	0	1	1
Total Full Time	7	10	8
<i>Part-Time Positions</i>			
Management Aide PT	2	2	0
Total Part Time	2	2	0
Community Development Department	9	12	8

FY2026-27 ADOPTED BUDGET				
SUMMARY OF AUTHORIZED PERSONNEL		FY24/25 Adopted	FY25/26 Adopted	FY26/27 Adopted
Public Works Department				
Public Works Director		1	1	1
Public Works Manager		1	1	1
Public Works Supervisor		1	1	1
Management Analyst		1	1	1
Associate Civil Engineer		1	1	1
Principal Engineer		0	0	1
Maintenance Worker I		3	4	4
Maintenance Worker II (Tree Trimmer)		0	1	1
Maintenance Worker II		2	1	1
Park Facilities Maintenance Worker I		1	0	0
Total Full Time		11	11	12
Part-Time Positions (Head Count)				
PW Maintenance Worker		4	4	4
Total Part Time		4	4	4
Public Works Department		15	15	16
Public Safety Department				
Full-Time Positions				
Police Chief		1	1	1
Police Captain		1	1	1
Police Lieutenant		1	1	2
Police Sergeant & Detective Sergeant		7	7	6
Police Officers		23	23	24
Management Analyst		1	1	1
Administrative Specialist		1	1	1
Police Record Supervisor		1	1	1
Record Specialist		2	2	2
Property and Evidence Specialist		1	1	1
Parking Enforcement Officer		2	2	2
Police Dispatcher		5	5	4
Code Enforcement Supervisor		1	0	0
Senior Code Enforcement Officer		1	0	0
Code Enforcement Officer		1	0	0
Total Full Time		49	46	46
Part-Time Positions				
Office Aide		0	1	1
Parking Enforcement Officer		3	3	2
Police Cadet		3	3	2
Police Reserve		0	4	2
Police Dispatcher		0	2	2
Total Part Time		6	13	9
Public Safety Department		55	59	55
Total Full Time		93	94	96
Total Part Time		90	93	65
Total Employees		183	187	161
** Transferred from Com Devt Dept to City Manager's Office				

City Council



CITY COUNCIL

The City Council is a five-member elected body that represents the residents of the City of Bell. The Council meets monthly on the second and fourth Wednesdays of each month and holds special meetings as necessary to address time-sensitive matters.

The City Council serves as the legislative and policy-making body of the City. It governs by enacting ordinances and resolutions and ensures enforcement of laws and regulations related to municipal affairs, within the framework of the City Charter, Municipal Code, and the California State Constitution.



The Council establishes the City's vision and priorities by adopting policies, programs, and plans that guide municipal services and operations. In fulfilling these responsibilities, the City Council is committed to promoting transparent, inclusive, and informed decision-making processes. This program has two major activities:

Legislation

Enacting ordinances and resolutions, and ensuring compliance with applicable laws and policies.

Policy

Reviewing and adopting strategic and operational plans that guide City programs and services.

Key Ongoing Programs and Services

- Represents the interest and needs of the residents of Bell.
- Formulating public policy in response to current and emerging community needs within fiscal and regulatory constraints.
- Providing leadership as the City's legislative and policy-making authority.
- Overseeing advisory boards and commissions to ensure alignment with City goals.
- Collaborating and coordinating with regional agencies, governmental entities, and community partners.

Program Goals

- Promote open, transparent, and democratic decision-making.
- Adopt responsive and forward-looking legislation and policies.
- Ensure effective and efficient implementation of adopted laws and regulations.



**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
10 - CITY COUNCIL	\$ 195,231	\$ 224,791	\$ 192,140	\$ 256,437
001 - GENERAL FUND	195,231	224,791	192,140	256,437
Personnel Services	140,815	137,491	153,640	169,137
5200 - PART-TIME SALARIES	40,381	40,380	40,380	40,380
5900 - FICA AND MEDI TAXES	3,126	3,089	3,200	3,089
5910 - PERS RETIREMENT EMPLOYER	4,777	3,424	4,800	3,412
5930 - HEALTH INSURANCE	83,598	79,454	98,800	111,112
5931 - VISION	883	1,704	760	1,704
5932 - DENTAL	6,958	8,348	4,600	8,348
5933 - LIFE	1,092	1,092	1,100	1,092
Operations	54,416	87,300	38,500	87,300
6100 - OUTSIDE PROFESSIONAL SERVICES	964	-	1,100	2,000
7700 - OFFICE SUPPLIES	4,354	7,000	2,500	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	20,854	15,000	14,000	15,000
7850 - PUBLICATIONS & DUES	7,537	20,300	-	20,300
7900 - TRAVEL/TRAINING/EDUCATION	6,468	20,000	6,600	20,000
7905 - CONFERENCES/SEMINARS	14,239	25,000	14,300	25,000

City Manager





CITY of BELL

CITY MANAGER'S OFFICE

MICHAEL L. ANTWINE II
City Manager

LISA GUZMAN
Executive Assistant

Management Aide
Part Time (2)

GRACE HAGAN MARTIN
Management Analyst

VACANT
Economic Development &
Housing Manager

VACANT
Senior Economic
Development Specialist

MARTIN RODRIGUEZ
Economic
Development Specialist

GINA SKIBAR
Interim Community Service Dir./
HR & Risk Management
Deputy Director

Management Aide
Part Time (2)

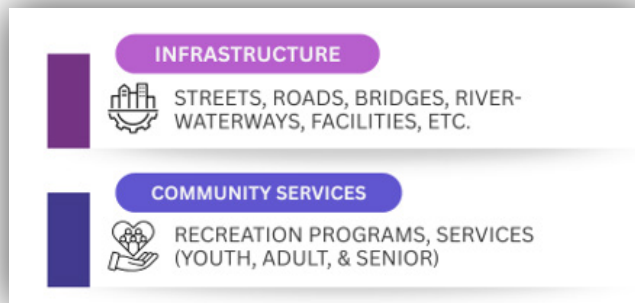
BARBARA ESPARZA
Senior HR Analyst

JAVIER OCHIQUI
Interim Com Dev't Director/
Assistant to the CM

CITY MANAGER DEPARTMENT

Ongoing Programs and Action Items

The City Council has adopted the following priorities for FY 2026-27. The City Manager's Office plays a vital leadership role in ensuring the City's resources, both financial and organizational, are utilized to advance these priorities and develop measurable goals and objectives.



The City Manager's Office has identified the following priorities for the coming fiscal year:

- Oversee implementation of City Council 3 Year Strategic Plan
- Continue modernization of computer systems and technology operations.
- Expand team building and training opportunities for City staff.
- Coordinate with federal and state elected official to provide funding legislative support.
- Develop and implement enhanced public communications program.



Key Ongoing Programs & Services

- Support City Council and implement their direction.
- Overall management of the City organization and continuous improvement.
- Maintain transparency with the community and ease of access to City records.
- Implement programs to attract, recruit and retain a skilled & high-performing workforce.
- Review and update the City's Personnel Rules & Regulations.
- Continue to update and implement various City policy, loss prevention, safety and inspection programs as recommended by ICRMA.

FY2025-2026 Accomplishments

- Purchased a new property for the Senior and Youth programs and services
- Effectively implemented the American Rescue Plan Act (ARPA) Strategic Plan
- Proactively pursued Federal and State grant opportunities to initiate citywide projects, programs and services.
- Implemented of the Open Gov permit platform.
- Passed Measure BB as a Local Sales Tax Measure.



- Completed City's Painting Red Curb Project and Bus Shelters.
- Installed New Traffic Reflective Lights and Pedestrian Crossing Buttons Citywide
- Completed Pritchard Field Park Project - Phase I.
- Launched Mercado Mágico Farmers Market.
- Implemented Key Fob Access Card Facility Entrance System for City Hall and Police Dept.
- Adopted and Implemented Citywide User Fee and Development Impact Fee Study
- Implemented Neo Gov- HR Systems.
- Enhanced Community Engagement through Social Media Outreach, Direct Engagement with Residents and Businesses, Launch of New City Website, and Implementation of AI Chatbot

FY2025-2026 Accomplishments

- Adopted new Sewer Assessment District rates.
- Refunded Tax Allocation Bonds.
- Adopted new Sewer Assessment District rates.
- Implemented new HDL Business License System.
- Refunded Tax Allocation Bonds.
- Continued Implementation of Vehicle Replacement Program.
- Approved two (2) new Billboards along 710 freeway.
- Secured FIFA Transit Zone Designation for the City of Bell
- Completed Pritchard Park Ribbon Cutting Ceremony.



- Hosted Resource and Solutions Fair for Residents.
- Launched New Block Party Trailer.
- Hosted 1st Annual SELA Ramadan Event.
- Welcomed New Businesses, including In-N-Out, Loaded Café, Mi Pancito, and more.
- Implemented Body Worn Cameras for Bell Police Department.
- Coordinated 2nd Annual SELA Open Streets Event.
- Implemented and Install six (6) License Plate Reader Cameras (Flock System).
- Received Silver Award from Gateway Cities COG Energy Group.
- Implementation of the City's Strategic Plan.

FY2026-2027 Goals & Objectives



- Continue Implementation of the City's Economic Development Plan – In alignment with City Council priorities, continue efforts to attract new commercial developments and businesses to Bell, while supporting and retaining existing enterprises.
- Development of a Financial Sustainability Plan - Establish and pursue long-term financial sustainability goals.
- Update to City's Financial Policies and Procedures.
- Park Master Plan.
- 5 Year CIP Plan.
- Implement Drone Program.
- Refund Lease Revenue Bonds.



- First Time Home buyer Program.
- Small Business Assistance Program.
- Complete Zoning Code Update.
- Grant Funding – Actively seek state and federal grant opportunities to initiate and support city projects, programs and services.
- Create a Financing Plan - new City Hall, Police Department, Public Parking Structure, Parks, and Senior & Youth Center.
- Implement Flock License Plates Camera Reader-Phase 2.
- Complete the Cheli Specific Plan.
- Complete Surplus Land Act Phase 7 & 8.
- Complete a Development Agreement for Shoe City property.
- Complete a Development Agreement for Pine Avenue properties.
- Complete feasibility studies for Shared Services.
- Complete the Atlantic Avenue Specific Plan.
- Complete Pritchard Field Park – Phase II.
- Negotiate new MOU's with BCEA, BPOA and BEMA.

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
15 - CITY MANAGER	\$ 1,018,350	\$ 1,451,013	\$ 3,746,180	\$ 1,901,891
Personnel Services	619,432	834,113	765,516	1,207,791
5100 - REGULAR SALARIES	376,871	574,845	427,100	795,526
5200 - PART-TIME SALARIES	1,502	28,751	33,800	103,709
5300 - OVERTIME	1,117	-	-	-
5500 - PAID HOLIDAY	22,557	-	29,250	-
5510 - PAID VACATION	13,440	-	35,079	-
5520 - PAID SICK LEAVE	10,273	-	10,344	-
5560 - PAID COMPENSATORY LEAVE	4,034	-	6,100	-
5900 - FICA AND MEDI TAXES	30,094	34,465	35,777	51,148
5910 - PERS RETIREMENT EMPLOYER	54,421	61,455	57,572	65,148
5930 - HEALTH INSURANCE	89,988	118,882	111,200	163,925
5931 - VISION	1,184	1,363	1,350	2,215
5932 - DENTAL	5,495	6,678	4,230	10,852
5933 - LIFE	655	874	5,354	7,888
5991 - CAR AND CELL ALLOWANCE	7,800	6,800	8,360	7,380
Operations	242,847	316,900	371,300	694,100
6100 - OUTSIDE PROFESSIONAL SERVICES	164,933	205,000	297,300	570,000
6900 - POSTAGE	-	-	-	500
7316 - AUTO MAINT&REPAIR- ENTERPRISE	376	15,000	3,100	15,000
7320 - OTHER EQUIPMENT/TOOLS/RENTALS	-	-	-	5,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	15,000	15,000
7700 - OFFICE SUPPLIES	6,138	5,000	2,600	7,500
7755 - SPECIAL DEPARTMENTAL EXPENSE	8,538	29,100	8,500	32,600
7756 - COGS MEETINGS EXPENSE	14,942	20,000	15,000	20,000
7850 - PUBLICATIONS & DUES	6,688	7,000	9,100	7,700
7900 - TRAVEL/TRAINING/EDUCATION	13,215	10,600	13,600	10,600
7905 - CONFERENCES/SEMINARS	7,035	10,200	7,100	10,200
9194 - CAPITAL LEASE-PRINCIPAL EXP	20,683	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	298	-	-	-
Capital Outlay	156,070	300,000	2,609,364	-
9300 - CAPITAL OUTLAY	156,070	300,000	2,609,364	-
2119 - ARPA-FISCAL HEALTH & SUSTAINA	156,070	300,000	2,609,364	-
Summary By Fundings Source	\$ 1,018,350	\$ 1,451,013	\$ 3,746,180	\$ 1,901,891
001 - GENERAL FUND	512,954	799,077	731,359	991,133
090 - BCHA- OPERATING FUND	189,484	242,239	177,280	417,958
100 - AMERICAN RESCUE PLAN ACT 2021	177,052	300,000	2,609,364	-
108 - SANITATION/REFUSE FUND	107,307	83,034	193,672	209,072
210 - CRA- SUCCESSOR AGENCY FUND	-	-	-	18,394
220 - CRA-LOW/MOD SUCCESSOR AGENCY	31,553	26,664	34,505	243,797
300 - CDBG-FUND	-	-	-	21,537

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
15 - CITY MANAGER - Total 001 General Fund	\$ 512,954	\$ 799,077	\$ 731,359	\$ 991,133
00 - NO DIVISION	512,954	799,077	731,359	854,757
Personnel Services	390,087	537,177	545,059	592,857
5100 - REGULAR SALARIES	236,236	357,025	304,000	373,055
5200 - PART-TIME SALARIES	1,502	28,751	33,800	51,854
5300 - OVERTIME	1,117	-	-	-
5500 - PAID HOLIDAY	13,906	-	20,100	-
5510 - PAID VACATION	3,857	-	22,600	-
5520 - PAID SICK LEAVE	4,318	-	5,400	-
5560 - PAID COMPENSATORY LEAVE	4,034	-	6,100	-
5900 - FICA AND MEDI TAXES	18,041	24,398	24,400	29,642
5910 - PERS RETIREMENT EMPLOYER	36,874	41,215	41,200	41,222
5930 - HEALTH INSURANCE	58,635	74,307	74,300	81,730
5931 - VISION	551	716	700	954
5932 - DENTAL	4,383	3,506	3,500	4,675
5933 - LIFE	393	459	2,159	3,486
5991 - CAR AND CELL ALLOWANCE	6,240	6,800	6,800	6,240
Operations	122,866	261,900	186,300	261,900
6100 - OUTSIDE PROFESSIONAL SERVICE	65,934	150,000	112,300	150,000
7316 - AUTO MAINT&REPAIR- ENTERPRISE	376	15,000	3,100	15,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	15,000	15,000
7700 - OFFICE SUPPLIES	6,138	5,000	2,600	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	8,538	29,100	8,500	29,100
7756 - COGS MEETINGS EXPENSE	14,942	20,000	15,000	20,000
7850 - PUBLICATIONS & DUES	6,688	7,000	9,100	7,000
7900 - TRAVEL/TRAINING/EDUCATION	13,215	10,600	13,600	10,600
7905 - CONFERENCES/SEMINARS	7,035	10,200	7,100	10,200
71 - ECONOMIC DEVELOPMENT	-	-	-	136,376
Personnel Services	-	-	-	124,176
5100 - REGULAR SALARIES	-	-	-	50,909
5200 - PART-TIME SALARIES	-	-	-	51,854
5900 - FICA AND MEDI TAXES	-	-	-	5,059
5910 - PERS RETIREMENT EMPLOYER	-	-	-	5,355
5930 - HEALTH INSURANCE	-	-	-	9,884
5931 - VISION	-	-	-	170
5932 - DENTAL	-	-	-	835
5933 - LIFE	-	-	-	109
Operations	-	-	-	12,200
6900 - POSTAGE	-	-	-	500
7320 - OTHER EQUIPMENT/TOOLS/RENTAL	-	-	-	5,000
7700 - OFFICE SUPPLIES	-	-	-	2,500
7755 - SPECIAL DEPARTMENTAL EXPENSE	-	-	-	3,500
7850 - PUBLICATIONS & DUES	-	-	-	700

HUMAN RESOURCES and RISK MANAGEMENT

Driving Innovation. Reducing Risk. Empowering Bell on the RISE!

At the City of Bell, Human Resources & Risk Management serves as a strategic engine for organizational innovation, workforce excellence, and proactive risk mitigation. Guided by the City's Bell on the RISE initiative Reinvestment, Innovation, Services, and Engagement, the department is committed to modernizing municipal operations while fostering a resilient, accountable, and people-centered workplace culture.

Our mission is to attract, develop, and retain a highly skilled workforce through innovative human capital strategies, modern technology solutions, and forward-thinking organizational practices. We recognize that investing in employees is essential to delivering exceptional public service and sustaining long-term organizational success.

Human Resources & Risk Management plays a critical role in advancing operational efficiency and protecting the City's assets through proactive compliance, strategic workforce planning, safety initiatives, labor relations, and enterprise risk management. By integrating innovation with accountability, the department continuously evaluates processes, implements best practices, and leverages data-driven decision-making to strengthen organizational performance and reduce exposure to risk.



From recruitment modernization and leadership development to workplace safety, employee wellness, and regulatory compliance, the department is focused on building a future-ready workforce capable of adapting to the evolving needs of the community. We are committed to creating an environment where employees feel supported, empowered, and equipped to contribute to the City's long-term vision.

As Bell continues on the RISE, Human Resources & Risk Management remains dedicated to advancing innovative solutions, strengthening organizational integrity, and fostering a culture of service, collaboration, and continuous improvement that supports both employees and the community we proudly serve.

FY2026-2027 Budget Highlights

- Strategic investment in modernizing Human Resources and Risk Management operations to support a growing and evolving workforce.
- Continued focus on organizational risk reduction, operational compliance, and workforce resiliency through proactive Human Resources and Risk Management initiatives.
- Expansion of recruitment and workforce development efforts to address succession planning, attract qualified talent, and support critical operational vacancies citywide.
- Increased funding allocated for personnel investigations, background processes, and compliance-related services to strengthen organizational accountability and risk mitigation practices.
- Continued investment in employee engagement, recognition, wellness, and organizational culture initiatives aligned with the City's "Bell on the RISE" vision.
- Ongoing support for citywide employee training, leadership development, tuition reimbursement, and professional education opportunities to strengthen internal capacity and service delivery.
- Implementation planning and operational transition efforts related to modernization of payroll and human resource systems to improve efficiency, reporting capabilities, and long-term compliance.
- Risk Management budget enhancements reflect a proactive approach to claims administration, liability exposure management, and self-insured retention obligations.
- Workers' Compensation budget adjusted to account for increasing claim reserves, claims administration costs, and anticipated self-insured exposure based on historical trends and open claims activity.
- Continued partnership with third-party administrators, legal counsel, and insurance providers to ensure responsible stewardship of City resources and claims oversight.
- Budget reflects the City's commitment to balancing fiscal responsibility with operational readiness, employee support, and long-term organizational sustainability.
- Human Resources and Risk Management continue to serve as strategic partners in advancing innovation, accountability, employee development, and service excellence across all City departments.



FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
25 - HUMAN RESOURCES	\$ 5,002,862	\$ 5,675,874	\$ 5,856,665	\$ 6,904,874
Personnel Services	4,715,246	5,402,874	5,368,665	5,926,874
5100 - REGULAR SALARIES	157,462	280,347	179,400	217,215
5200 - PART-TIME SALARIES	38,962	27,629	17,900	67,467
5500 - PAID HOLIDAY	5,985	-	9,300	-
5510 - PAID VACATION	693	-	7,600	-
5520 - PAID SICK LEAVE	2,560	-	2,100	-
5900 - FICA AND MEDI TAXES	15,775	13,118	17,800	17,705
5910 - PERS RETIREMENT EMPLOYER	13,661	12,198	16,300	19,253
5925 - ANNUAL UNFUND PENSION COST	3,974,276	4,570,000	4,518,200	5,042,909
5930 - HEALTH INSURANCE	493,530	483,236	583,265	541,589
5931 - VISION	2,093	2,686	1,900	2,716
5932 - DENTAL	10,083	12,841	11,400	13,506
5933 - LIFE	167	818	2,300	3,315
5991 - CAR AND CELL ALLOWANCE	-	-	1,200	1,200
Operations	275,915	273,000	488,000	978,000
6100 - OUTSIDE PROFESSIONAL SERVICES	90,470	62,000	67,200	100,000
6405 - PERSONNEL INVESTIGATION	-	90,000	-	85,000
7215 - INSURANCE SETTLEMENT-OTHER	7,715	16,000	14,200	-
7216 - LIABILITY CLAIM- C.WARREN & CO	115,714	-	306,000	695,000
7510 - ADVERTISING	2,163	5,000	6,600	5,000
7700 - OFFICE SUPPLIES	9,264	8,000	11,500	11,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	7,880	10,000	20,000	20,000
7850 - PUBLICATIONS & DUES	-	5,000	2,500	5,000
7900 - TRAVEL/TRAINING/EDUCATION	4,086	10,000	5,000	7,000
7905 - CONFERENCES/SEMINARS	7,005	4,000	7,000	2,000
7907 - CITYWIDE TRAINING	7,684	30,000	25,000	15,000
7908 - TUITION REIMBURSEMENT	23,936	33,000	23,000	33,000
Capital Outlay	11,700	-	-	-
9300 - CAPITAL OUTLAY	11,700	-	-	-
2121 - ARPA-IT IMPROVEMENTS & UPGRA	11,700			
Summary By Fundings Source	\$ 5,002,862	\$ 5,675,874	\$ 5,856,665	\$ 6,904,874
001 - GENERAL FUND	403,513	489,345	458,200	648,965
100 - AMERICAN RESCUE PLAN ACT 2021	11,700	-	-	-
106 - RETIREMENT FUND	4,470,934	5,041,550	5,088,565	5,559,909
850 - RISK MANAGEMENT FUND	116,714	144,979	309,900	696,000

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
25 - HUMAN RESOURCES	\$ 403,513	\$ 489,345	\$ 458,200	\$ 648,965
Personnel Services	244,312	216,345	280,100	366,965
5100 - REGULAR SALARIES	157,462	158,540	179,400	217,215
5200 - PART-TIME SALARIES	38,962	27,629	17,900	67,467
5500 - PAID HOLIDAY	5,985	-	9,300	-
5510 - PAID VACATION	693	-	7,600	-
5520 - PAID SICK LEAVE	2,560	-	2,100	-
5900 - FICA AND MEDI TAXES	15,775	8,459	17,800	17,705
5910 - PERS RETIREMENT EMPLOYER	13,661	7,034	15,800	19,253
5930 - HEALTH INSURANCE	8,709	11,118	21,800	36,589
5931 - VISION	41	545	400	716
5932 - DENTAL	297	2,671	4,500	3,506
5933 - LIFE	167	349	2,300	3,315
5991 - CAR AND CELL ALLOWANCE	-	-	1,200	1,200
Operations	159,201	273,000	178,100	282,000
6100 - OUTSIDE PROFESSIONAL SERVICES	90,470	62,000	63,300	100,000
6405 - PERSONNEL INVESTIGATION	-	90,000	-	85,000
7215 - INSURANCE SETTLEMENT-OTHER	7,715	16,000	14,200	-
7510 - ADVERTISING	2,163	5,000	6,600	5,000
7700 - OFFICE SUPPLIES	8,264	8,000	11,500	10,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	7,880	10,000	20,000	20,000
7850 - PUBLICATIONS & DUES	-	5,000	2,500	5,000
7900 - TRAVEL/TRAINING/EDUCATION	4,086	10,000	5,000	7,000
7905 - CONFERENCES/SEMINARS	7,005	4,000	7,000	2,000
7907 - CITYWIDE TRAINING	7,684	30,000	25,000	15,000
7908 - TUITION REIMBURSEMENT	23,936	33,000	23,000	33,000

**FY2026/2027 Adopted Budget
Detailed Revenue and Expense**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
850 - RISK MGMT NET INCOME(LOSS)	\$ (1,074,641)	\$ (1,484,763)	\$ (1,456,027)	\$ (2,029,261)
Revenue	1,754,158	2,037,213	2,100,413	1,642,114
00 - NO DEPARTMENT	1,754,158	2,037,213	2,100,413	1,642,114
Revenue Frm Money & Property	1,190	-	-	-
4501 - UNREALIZED GAIN/LOSS	1,190	-	-	-
Other Revenue	(78,048)	-	63,200	-
4280 - GRANT RECOVERY OF COSTS	-	-	48,100	-
4721 - WC & LIABILITY SETTLEMENTS	(78,048)	-	15,100	-
Transfers In	1,831,016	2,037,213	2,037,213	1,642,114
4819 - TRANSFER IN- GAS TAX(104)	15,104	17,558	17,558	17,558
4820 - TRANSFER IN- SANITATION(108)	30,397	30,397	30,397	30,397
4821 - TRANSFER IN- SEWER (109)	16,715	16,715	16,715	16,715
4823 - TRANSFER IN-LIGHTNG/LNSCP-450	10,131	10,131	10,131	10,131
4824 - TRANSFER IN- GENERAL FUND-001	1,718,171	1,921,915	1,921,915	1,526,816
4826 - TRANSFER IN-BCHA-090	40,498	40,497	40,497	40,497
Expense	2,828,799	3,521,976	3,556,440	3,671,375
25 - HUMAN RESOURCES	116,714	144,979	309,900	696,000
Personnel Services	-	144,979	-	-
5100 - REGULAR SALARIES	-	121,808	-	-
5900 - FICA AND MEDI TAXES	-	4,659	-	-
5910 - PERS RETIREMENT EMPLOYER	-	5,165	-	-
5930 - HEALTH INSURANCE	-	11,118	-	-
5931 - VISION	-	341	-	-
5932 - DENTAL	-	1,670	-	-
5933 - LIFE	-	218	-	-
Operations	116,714	-	309,900	696,000
6100 - OUTSIDE PROFESSIONAL SERVICE	-	-	3,900	-
7216 - LIABILITY CLAIM- C.WARREN & CO	115,714	-	306,000	695,000
7700 - OFFICE SUPPLIES	1,000	-	-	1,000
40 - FINANCE DEPARTMENT	24,440	22,277	26,340	22,775
Personnel Services	24,440	22,277	26,340	22,775
5100 - REGULAR SALARIES	17,370	19,516	17,000	19,906
5500 - PAID HOLIDAY	1,074	-	1,500	-
5510 - PAID VACATION	573	-	1,700	-
5520 - PAID SICK LEAVE	452	-	500	-
5900 - FICA AND MEDI TAXES	1,329	149	1,300	152
5910 - PERS RETIREMENT EMPLOYER	1,251	165	1,200	168
5930 - HEALTH INSURANCE	2,150	2,224	2,200	2,326
5931 - VISION	5	34	20	34
5932 - DENTAL	94	167	200	167
5933 - LIFE	22	22	600	22
5991 - CAR AND CELL ALLOWANCE	120	-	120	-

**FY2026/2027 Adopted Budget
Detailed Revenue and Expense**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
850 - RISK MGMT NET INCOME(LOSS)	\$ (1,074,641)	\$ (1,484,763)	\$ (1,456,027)	\$ (2,029,261)
45 - CITY ATTORNEY	10,754	250,000	10,000	100,000
Operations	10,754	250,000	10,000	100,000
6105 - LEGAL SERVICES	10,754	250,000	10,000	100,000
90 - LIABILITY INSURANCE	1,836,819	2,088,000	2,133,400	1,647,600
Operations	1,836,819	2,088,000	2,133,400	1,647,600
6100 - OUTSIDE PROFESSIONAL SERVICE	12,836	82,000	49,600	92,600
7200 - INSURANCE EXPENSE	1,698,983	1,876,000	2,083,800	1,500,000
7210 - INSURANCE SETTLEMENT	125,000	130,000	-	55,000
95 - WORKERS COMP	840,073	1,016,720	1,076,800	1,205,000
Operations	840,073	1,016,720	1,076,800	1,205,000
6100 - OUTSIDE PROFESSIONAL SERVICE	208,657	200,000	238,900	135,000
6105 - LEGAL SERVICES	59,588	77,000	62,400	75,000
7200 - INSURANCE EXPENSE	293,116	294,720	296,000	345,000
7210 - INSURANCE SETTLEMENT	92,425	175,000	87,800	-
7215 - INSURANCE SETTLEMENT-OTHER	186,286	270,000	391,700	650,000

Finance Department





CITY*of* **BELL**

FINANCE DEPARTMENT

RICKEY S. MANBAHAL, MPA
Finance Director

**INFORMATION
TECHNOLOGY**
Consultant

VACANT (1)
Accounting Manager

**NORMA GAMEZ
JAMIE WONG-ROSALES**
Accountant

**FELIX GONZALEZ JR
MARIA LUZ ZABLAN
VACANT (1)**
Accounting Assistant II

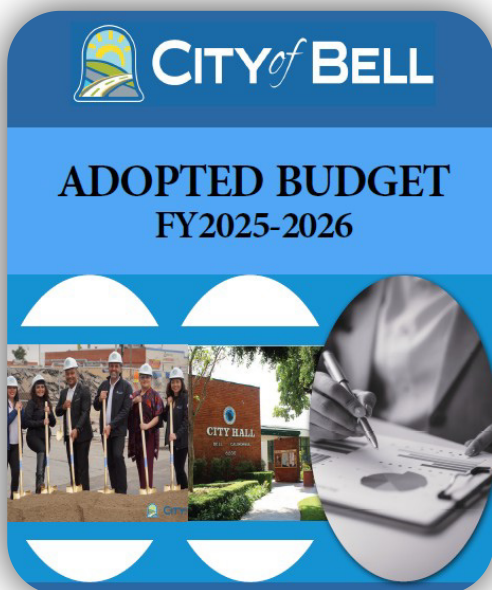
CELENE PEREZ PACHECO
Office Assistant II

FINANCE DEPARTMENT

The mission of the Accounting & Finance Department is to provide timely, accurate financial information to help support the efficient and effective delivery of municipal services to the City organization and public. Primary responsibilities of the Accounting & Finance Department include cash and investment management, financial auditing and reporting, budget preparation, grant accounting and compliance, customer service, payroll, accounts payable and receivable, financial oversight, business licensing, purchasing, transient occupancy tax reporting, purchasing, technology management and administration of all City funds and accounts.

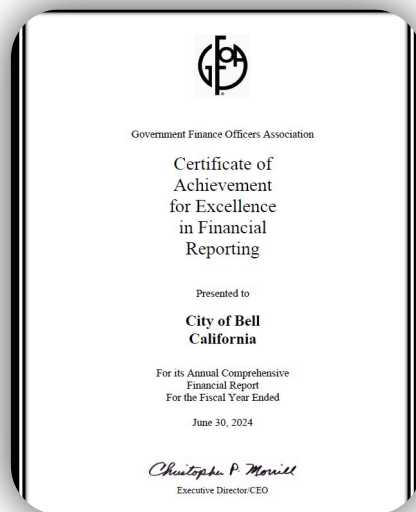
Accounting directs all financial reporting activities in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines. Business License collects fees for annual licenses, assures compliance with code enforcement regulations; this section also collects and records all revenue received by the City. Purchasing ensures that all procurements are made in accordance with the City's Purchasing Policy. Payroll processes paychecks, tax forms (1099s and W2s) and required payroll reports. Accounts Payable ensures payment of invoices and monitors all departments' compliance with approved budget.

Administration and Financial reporting prepare the Annual Operating Budget, Annual Comprehensive Financial Report (ACFR), and investment of funds in accordance with the City's Investment Policy.



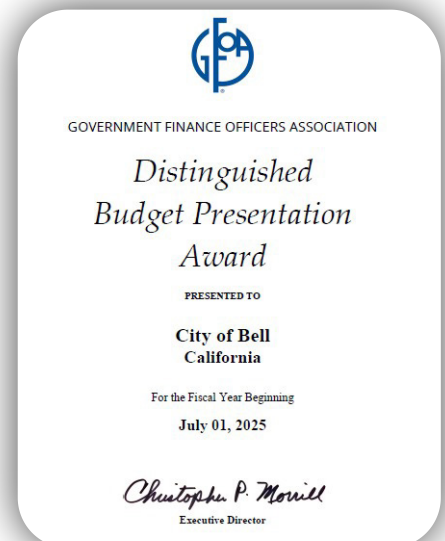
Typical Tasks and Accomplishments

- The department is directly responsible for monitoring the cash flows of the City through revenue collections, deposits, and payments of employee payroll, employee benefits, employment taxes, vendor accounts payable and debt service. Presented a structurally balanced budget to City Council for adoption.
- Established and maintained an accounting system of funds, accounts, and internal controls in accordance with GASB and GAAP.
- As the City Treasury, the department is responsible for investing excess funds in accordance with the Investment Policy and allocating investment earnings quarterly to the various funds maintained.



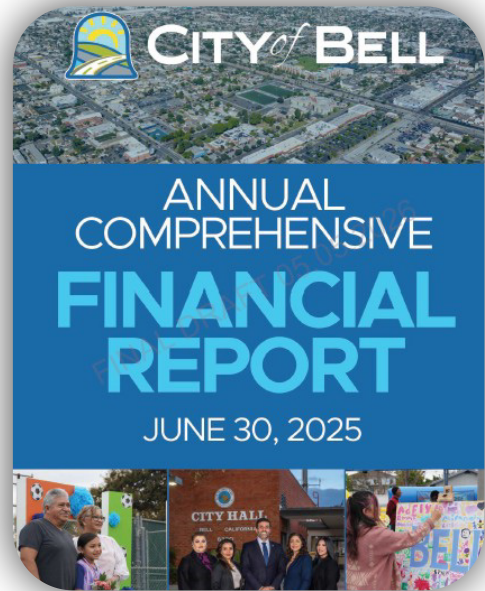
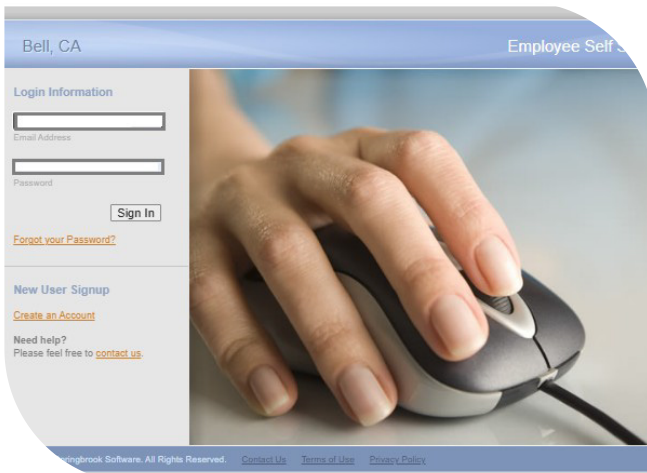
- The department oversees the financial accounting system, performs general accounting functions, including cash transfers between funds and prepares various financial reports for the City, including the Annual Comprehensive Financial Report (ACFR).
- Prepared year-end closing entries, balanced and reconciled all funds, and accounts, coordinated and communicated with the City's independent auditors, and prepared the Comprehensive Annual Financial Report.

- Staff are responsible for submitting and monitoring grant expenditures including the compilation of the annual Schedule of Expenditures of Federal Awards (SEFA).
- Prepared and submitted fiscal reports, including compliance audits of grant funds, State Controller's Report, and various reports to State and Federal agencies, in an accurate and timely manner.
- Provide financial analysis and fiscal information to department users, management and the City Council as needed.
- Manage and provide oversight of the City's long-term debt and investment portfolio.
- Issued 1099S for calendar year 2025.
- Received the GFOA Award for Distinguish Budget Presentation for FY 2025-2026, for six consecutive years.



Accomplishments

- Completed the State Controller's Compensation Report.
- Processed payments to the Public Employees Retirement System (PERS) and reconciled to reports and payroll withholdings.
- Maintained the payroll system to reflect annual changes in tax tables, employee contracts, dues, or other items for paycheck accuracy.
- Performed electronic fund transfers for direct deposits, PERS, and taxes.
- Issued W-2s for calendar year 2025.
- Established and maintained time & attendance system to eliminate paper timesheets, automated the timesheet preparation and approval process to create more efficiency.



FY2026-2027 Goals & Objectives

- Transition to ADP Cloud Based Payroll Platform
- Update the City's Purchasing Policy
- Continue to manage the financial resources of the City, consistent with financial policies and budget principles established by the City Council.
- Ensure sound budget and expenditure control oversight and reporting of the City's funds to protect the fiduciary interest of the community.
- Continue to administer City expenditures in compliance with municipal code requirements for contracts and payables.
- Continue to apply for and receive awards of excellence for its Budget and Financial Report from the Government Finance Officers Association.
- Conduct physical inventory of City Capital Assets in order to successfully implement the newly purchased Springbrook Asset Management Module.

FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
40 - FINANCE DEPARTMENT	\$ 1,836,812	\$ 1,701,911	\$ 1,807,817	\$ 2,296,254
Personnel Services	987,342	928,311	1,008,920	992,130
5100 - REGULAR SALARIES	642,744	716,236	637,200	764,876
5200 - PART-TIME SALARIES	6,831	-	-	-
5500 - PAID HOLIDAY	37,911	-	40,900	-
5510 - PAID VACATION	25,308	-	53,100	-
5520 - PAID SICK LEAVE	19,181	-	20,500	-
5560 - PAID COMPENSATORY LEAVE	562	-	400	-
5900 - FICA AND MEDI TAXES	54,462	35,362	56,100	35,400
5910 - PERS RETIREMENT EMPLOYER	71,761	50,863	62,000	50,916
5930 - HEALTH INSURANCE	119,296	108,157	115,800	115,764
5931 - VISION	701	2,522	880	2,522
5932 - DENTAL	5,623	12,355	11,700	12,355
5933 - LIFE	1,762	1,616	8,860	9,098
5991 - CAR AND CELL ALLOWANCE	1,200	1,200	1,480	1,200
Operations	688,438	773,600	693,800	1,304,124
6100 - OUTSIDE PROFESSIONAL SERVICES	529,658	671,400	609,900	1,216,424
7300 - EQUIPMENT MAINT & REPAIR	6,288	-	-	-
7320 - OTHER EQUIPMENT/TOOLS/RENTALS	41,761	50,000	37,500	45,000
7700 - OFFICE SUPPLIES	2,938	5,000	3,200	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	14,915	34,500	38,900	30,000
7850 - PUBLICATIONS & DUES	2,695	2,700	1,600	2,700
7900 - TRAVEL/TRAINING/EDUCATION	1,662	5,000	1,500	2,500
7905 - CONFERENCES/SEMINARS	1,130	5,000	1,200	2,500
9194 - CAPITAL LEASE-PRINCIPAL EXP	82,295	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	5,096	-	-	-
Capital Outlay	161,031	-	105,097	-
9300 - CAPITAL OUTLAY	161,031	-	105,097	-
2106 - SPRINGBROOK UPGRADE	14,233	-	105,097	-
2121 - ARPA-IT IMPROVEMENTS & UPGRA	24,156	-	-	-
2123 - CLEAR GOV	122,643	-	-	-
Summary By Fundings Source	\$ 1,836,812	\$ 1,701,911	\$ 1,807,817	\$ 2,296,254
001 - GENERAL FUND	1,567,547	1,523,159	1,500,710	2,047,531
090 - BCHA- OPERATING FUND	47,295	69,589	71,760	65,514
100 - AMERICAN RESCUE PLAN ACT 2021	132,068	-	105,097	-
210 - CRA- SUCCESSOR AGENCY FUND	9,189	4,400	-	4,400
650 - MEASURE-M-FUND	-	35,713	42,150	73,137
680 - PROP-C-FUND	56,274	46,773	61,760	82,898
850 - RISK MANAGEMENT FUND	24,440	22,277	26,340	22,775

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
40 - FINANCE DEPARTMENT	\$ 1,567,547	\$ 1,523,159	\$ 1,500,710	\$ 2,047,531
00 - NO DIVISION	1,151,694	1,003,659	1,011,210	1,206,697
Personnel Services	859,334	753,959	806,910	747,807
5100 - REGULAR SALARIES	556,798	570,209	515,100	564,542
5200 - PART-TIME SALARIES	6,831	-	-	-
5500 - PAID HOLIDAY	32,508	-	32,400	-
5510 - PAID VACATION	22,483	-	40,400	-
5520 - PAID SICK LEAVE	16,309	-	16,500	-
5560 - PAID COMPENSATORY LEAVE	449	-	200	-
5900 - FICA AND MEDI TAXES	47,405	34,338	44,400	32,706
5910 - PERS RETIREMENT EMPLOYER	63,035	49,456	49,500	47,756
5930 - HEALTH INSURANCE	105,397	85,161	91,100	82,197
5931 - VISION	624	2,079	610	1,823
5932 - DENTAL	5,128	10,184	9,400	8,932
5933 - LIFE	1,425	1,332	6,100	8,650
5991 - CAR AND CELL ALLOWANCE	940	1,200	1,200	1,200
Operations	169,717	249,700	204,300	458,890
6100 - OUTSIDE PROFESSIONAL SERVICE	149,839	225,000	185,400	439,190
7700 - OFFICE SUPPLIES	2,938	5,000	3,200	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	11,453	7,000	11,400	7,000
7850 - PUBLICATIONS & DUES	2,695	2,700	1,600	2,700
7900 - TRAVEL/TRAINING/EDUCATION	1,662	5,000	1,500	2,500
7905 - CONFERENCES/SEMINARS	1,130	5,000	1,200	2,500
Capital Outlay	122,643	-	-	-
9300 - CAPITAL OUTLAY	122,643	-	-	-
2123 - CLEAR GOV	122,643	-	-	-
41 - INFORMATION TECHNOLOGY	415,853	519,500	489,500	840,834
Operations	415,853	519,500	489,500	840,834
6100 - OUTSIDE PROFESSIONAL SERVICE	370,631	442,000	424,500	772,834
7320 - OTHER EQUIPMENT/TOOLS/RENTAL	41,761	50,000	37,500	45,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	3,462	27,500	27,500	23,000

FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
00 - NON DEPARTMENTAL	\$ 13,025,061	\$ 10,129,863	\$ 11,957,776	\$ 9,717,043
Personnel Services	15,562	12,000	25,300	16,000
5940 - UNEMPLOYMENT INSURANCE	15,562	12,000	25,300	16,000
Operations	3,589,759	780,375	434,853	755,902
6100 - OUTSIDE PROFESSIONAL SERVIC	5,299	25,100	18,500	183,100
6130 - SETTLEMENT EXPENSE	2,104,837	-	-	-
6210 - BANK SERVICE CHARGE	50,086	40,000	40,050	40,000
6420 - LA CO SB-2557 ADMIN FEE	15,794	17,500	17,000	17,000
6421 - SB1186 DSA SHARE	159	500	-	500
6900 - POSTAGE	17,617	20,000	20,000	20,000
7000 - UTILITIES SERVICES-GENERAL	1,725	1,500	1,500	1,500
7320 - OTHER EQUIPMENT/TOOLS/RENT	-	200,000	-	-
7620 - EXTRAORDINARY GAIN/LOSS	1,107,323	-	-	-
7700 - OFFICE SUPPLIES	1,851	1,500	1,500	1,500
7755 - SPECIAL DEPARTMENTAL EXPEN	(5,972)	140,000	12,000	140,000
7850 - PUBLICATIONS & DUES	15,768	85,000	75,000	85,000
7851 - SUBSCRIPTIONS	12,677	-	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	204,400	197,232	197,260	221,200
9195 - CAPITAL LEASE-INTEREST EXP	58,195	52,043	52,043	46,102
Debt Service	4,259,162	4,466,995	4,339,509	4,390,886
9111 - DS-PRINCIPAL-2025 TARB	(0)	498,000	498,174	521,120
9118 - DS-PRINCIPAL 2018A BONDS	560,000	590,000	590,000	620,000
9119 - DS-PRINCIPAL 2018B BONDS	600,000	665,000	665,000	725,000
9135 - DS-PRINCIPAL-2005 LRRB	690,000	725,000	725,000	760,000
9158 - DS-INTEREST 2018A BOND	354,988	326,300	326,300	296,000
9159 - DS-INTEREST 2018B BONDS	574,550	551,200	551,200	525,200
9160 - DS-INTEREST-2003 TARB	221,848	-	-	-
9161 - DS-INTEREST-2025 TARB	140,198	293,670	293,496	264,616
9185 - DS-INTEREST-2005 LRRB	594,750	559,375	559,375	522,250
9188 - DS-INTEREST SETTLEMENT	125,386	-	-	-
9190 - ENFORCEABLE OBLIGATION PYM	153,765	250,000	124,964	150,000
9192 - CERTIFICATE OF INSURANCE	240,501	-	-	-
9198 - FISCAL AGENT FEES	3,177	8,450	6,000	6,700
Capital Outlay	133,647	152,814	-	133,800
9401 - DEPRECIATION EXP-BUILDINGS	128,245	147,411	-	128,300
9405 - DEPRECIATION EXP-IMPROVEME	5,403	5,403	-	5,500
Transfers Out	5,026,930	4,717,679	7,158,114	4,420,455
8103 - TRANSFER OUT- DS-992	1,288,500	1,284,375	1,284,376	1,282,251
8104 - TRANSFER OUT- GFUND-001	1,120,457	851,546	851,546	851,546
8105 - TRANSFER OUT- PF-118	88,940	-	-	-
8106 - TRANSFER OUT- RETIREMENT-10	172,313	172,312	172,312	172,312
8107 - TRANSFER OUT- RISK MGMT-850	1,985,015	2,037,213	2,037,213	1,642,113
8113 - TRANSFER OUT - EQPT REPL 510	200,633	200,633	200,633	200,633
8117 - TRANSFER OUT-CAP/SPECIAL(50)	25,000	50,000	50,000	150,000

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
00 - NON DEPARTMENTAL	\$ 13,025,061	\$ 10,129,863	\$ 11,957,776	\$ 9,717,043
8118 - TRANSFER OUT - PARK MAINT 52	121,600	121,600	121,600	121,600
8121 - TRANSFER OUT - SANITATION 108	24,472	-	-	-
8122 - TRANSFER OUT - ARPA 100	-	-	2,440,434	-
Summary By Fundings Source	\$ 13,025,061	\$ 10,129,863	\$ 11,957,776	\$ 9,717,043
001 - GENERAL FUND	2,501,295	2,744,434	5,053,067	2,634,533
090 - BCHA- OPERATING FUND	1,671,055	1,666,929	1,666,930	1,664,804
104 - GAS TAX FUND	218,747	221,201	221,201	221,201
108 - SANITATION/REFUSE FUND	184,759	184,759	184,759	184,759
109 - SEWER FUND	148,756	148,756	148,756	148,756
110 - RECYCLING FUND	21,860	-	-	-
118 - PUBLIC FINANCE AUTHORITY FUND	2,082	-	-	-
210 - CRA- SUCCESSOR AGENCY FUND	4,226,051	1,199,734	920,134	1,073,036
338 - STPL-LOCAL	20,329	-	-	-
450 - LIGHTING & LANDSCAPING FUND	90,164	90,164	90,164	90,164
460 - BELL STREET LIGHTING DISTRICT	112,285	118,771	118,300	113,100
510 - EQUIPMENT REPLACEMENT FUND	-	200,000	-	-
520 - PARK MAINTENANCE FUND	83	-	-	-
620 - MEASURE A - PARK IMPROVEMENT	226,723	-	-	-
650 - MEASURE-M-FUND	3,655	3,655	3,655	3,655
670 - MEASURE-R-FUND	48,042	48,042	48,042	48,042
680 - PROP-C-FUND	65,097	65,097	65,097	65,097
700 - PROP-A-FUND	18,302	18,246	18,296	18,246
890 - DEBT SERVICE-GOB-FUND	2,090,238	2,133,200	2,132,500	2,166,900
991 - BCHA-CAPITAL PROJECT FUND	88,940	-	-	-
992 - BCHA-DEBT SERVICE FUND	1,286,600	1,286,875	1,286,875	1,284,750

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
00 - NON DEPARTMENTAL	\$ 2,501,295	\$ 2,744,434	\$ 5,053,067	\$ 2,634,533
Personnel Services	15,562	12,000	25,300	16,000
5940 - UNEMPLOYMENT INSURANCE	15,562	12,000	25,300	16,000
Operations	265,176	461,604	316,503	642,802
6100 - OUTSIDE PROFESSIONAL SERVICE	5,299	25,100	18,500	183,100
6210 - BANK SERVICE CHARGE	49,947	40,000	40,000	40,000
6420 - LA CO SB-2557 ADMIN FEE	11,552	12,000	12,000	12,000
6421 - SB1186 DSA SHARE	159	500	-	500
6900 - POSTAGE	17,617	20,000	20,000	20,000
7000 - UTILITIES SERVICES-GENERAL	1,725	1,500	1,500	1,500
7700 - OFFICE SUPPLIES	1,851	1,500	1,500	1,500
7755 - SPECIAL DEPARTMENTAL EXPENSE	(5,972)	140,000	12,000	140,000
7850 - PUBLICATIONS & DUES	15,768	85,000	75,000	85,000
7851 - SUBSCRIPTIONS	12,677	-	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	116,832	101,861	101,860	127,000
9195 - CAPITAL LEASE-INTEREST EXP	37,720	34,143	34,143	32,202
Transfers Out	2,220,557	2,270,830	4,711,264	1,975,731
8107 - TRANSFER OUT- RISK MGMT-850	1,872,170	1,921,915	1,921,915	1,526,816
8113 - TRANSFER OUT - EQPT REPL 510	177,315	177,315	177,315	177,315
8117 - TRANSFER OUT-CAP/SPECIAL(500)	25,000	50,000	50,000	150,000
8118 - TRANSFER OUT - PARK MAINT 520	121,600	121,600	121,600	121,600
8121 - TRANSFER OUT - SANITATION 108	24,472	-	-	-
8122 - TRANSFER OUT - ARPA 100	-	-	2,440,434	-

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
45 - CITY ATTORNEY	\$ 585,014	\$ 674,500	\$ 603,400	\$ 584,000
00 - NO DIVISION	574,261	424,500	593,400	484,000
Operations	574,261	424,500	593,400	484,000
6105 - LEGAL SERVICES	574,261	424,500	593,400	484,000
90 - SAFETY	-	100,000	-	50,000
Operations	-	100,000	-	50,000
6105 - LEGAL SERVICES	-	100,000	-	50,000
91 - MISCELLANEOUS	10,754	150,000	10,000	50,000
Operations	10,754	150,000	10,000	50,000
6105 - LEGAL SERVICES	10,754	150,000	10,000	50,000
Summary By Fundings Source	\$ 585,014	\$ 674,500	\$ 603,400	\$ 584,000
001 - GENERAL FUND	459,464	263,000	456,100	300,000
090 - BCHA- OPERATING FUND	20,319	30,000	108,300	30,000
108 - SANITATION/REFUSE FUND	26,982	29,000	29,000	29,000
210 - CRA- SUCCESSOR AGENCY FUND	67,496	102,500	-	125,000
850 - RISK MANAGEMENT FUND	10,754	250,000	10,000	100,000

City Clerk



CITY CLERK

The City Clerk's Department serves as the official custodian of the City's records, ensuring that all vital documents are accurately recorded, preserved, and managed in accordance with the City Charter, State law, and applicable municipal regulations. The department plays a central role in promoting transparency, accountability, and public access to government information while providing essential administrative and legislative support to the City Council, boards, commissions, staff, and the community.

Key responsibilities of the City Clerk's Department include the preparation, coordination, and distribution of agendas and official minutes for the City Council and all established boards and committees. The department also ensures compliance with legal notice requirements by publishing and posting all mandated public notices in a timely and accessible manner.

In support of transparency and public service, the department administers and responds to requests under the California Public Records Act, ensuring accurate, timely, and compliant access to public information. Additionally, the City Clerk maintains and updates the Bell Municipal Code to ensure the City's laws remain current and accessible.

The City Clerk also serves as the City's Elections Official, responsible for administering and overseeing all municipal elections, ensuring they are conducted in a fair, transparent, and legally compliant manner. In this capacity, the City Clerk further acts as the Filing Officer, providing guidance and support to elected officials, board and commission members, candidates, consultants, and staff to ensure full compliance with Fair Political Practices Commission (FPPC) regulations, including campaign disclosure and conflict-of-interest requirements.



Through these functions, the City Clerk's Department upholds the integrity of the City's legislative processes, safeguards its official records, and ensures the public's right to access government information.

Description of Significant Program Changes

- Implementation of Agenda Management Software.
- Document Digitizing Project.
- Records Retention Schedule Update and Training Consultant Services.
- Implementation of AI Translation and Captioning for City Council, Commission and Community Meetings and Events.

FY2025-2026 Accomplishments



- Successfully updated the Municipal Code
- Maintained full compliance with all FPPC Regulations and filing requirements.
- Processed and completed 340 Public Records Act requests.
- Successfully transitioned City Clerk information to the City's new website.
- Implemented Laserfiche Cloud-Base and launched public portal of city records.
- Upgraded hardware and equipment for live streaming and recording services.
- Successfully administered the June 2, 2026 Municipal Election.

FY2026-2027 Goals & Objectives

- Update the City's Retention Schedules and Implement a comprehensive Records Retention Program.
- Continue the Document Digitizing Project, including the digitizing of building permits records.
- Develop and implement policies and procedures for the City Clerk's Office, including:
 - Public Records Act Policy
 - Email Retention Policy
 - Public Comment Procedures for Remote Participants during Council Meetings
 - Meeting Disruption Policy
- Implement an Agenda Management Software.
- Ensure compliance with Senate Bill 707 Requirements related to teleconferencing and public meeting accessibility.

FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
50 - CITY CLERK	\$ 333,807	\$ 605,959	\$ 431,620	\$ 484,864
Personnel Services	253,591	246,959	243,900	274,124
5100 - REGULAR SALARIES	158,798	180,097	141,700	200,554
5500 - PAID HOLIDAY	9,417	-	10,600	-
5510 - PAID VACATION	9,570	-	16,700	-
5520 - PAID SICK LEAVE	11,663	-	9,500	-
5560 - PAID COMPENSATORY LEAVE	962	-	1,500	-
5900 - FICA AND MEDI TAXES	14,571	13,777	13,700	15,342
5910 - PERS RETIREMENT EMPLOYER	14,497	15,272	14,900	16,947
5930 - HEALTH INSURANCE	32,255	33,355	32,300	34,886
5931 - VISION	100	682	100	682
5932 - DENTAL	1,322	3,339	1,200	3,339
5933 - LIFE	437	437	1,700	2,375
Operations	80,216	269,000	104,600	210,740
6100 - OUTSIDE PROFESSIONAL SERVICE	62,271	110,000	90,800	184,240
6430 - CODIFICATION	2,833	5,000	2,800	5,000
6440 - ELECTION EXPENDITURES	-	105,000	-	-
7316 - AUTO MAINT&REPAIR- ENTERPRIS	1,881	15,000	-	-
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	-	-
7510 - ADVERTISING	-	5,000	500	5,000
7700 - OFFICE SUPPLIES	1,847	3,500	1,500	3,500
7755 - SPECIAL DEPARTMENTAL EXPENS	2,995	4,000	3,800	4,000
7850 - PUBLICATIONS & DUES	-	2,000	-	2,000
7900 - TRAVEL/TRAINING/EDUCATION	2,777	2,500	3,200	3,000
7905 - CONFERENCES/SEMINARS	5,611	2,000	2,000	4,000
Capital Outlay	-	90,000	83,120	-
9300 - CAPITAL OUTLAY	-	90,000	83,120	-
2121 - ARPA-IT IMPROVEMENTS & UPG	-	90,000	83,120	-
Summary By Fundings Source	\$ 333,807	\$ 605,959	\$ 431,620	\$ 484,864
001 - GENERAL FUND	333,807	515,959	348,500	484,864
100 - AMERICAN RESCUE PLAN ACT 2021	-	90,000	83,120	-

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
50 - CITY CLERK	\$ 333,807	\$ 515,959	\$ 348,500	\$ 484,864
Personnel Services	253,591	246,959	243,900	274,124
5100 - REGULAR SALARIES	158,798	180,097	141,700	200,554
5500 - PAID HOLIDAY	9,417	-	10,600	-
5510 - PAID VACATION	9,570	-	16,700	-
5520 - PAID SICK LEAVE	11,663	-	9,500	-
5560 - PAID COMPENSATORY LEAVE	962	-	1,500	-
5900 - FICA AND MEDI TAXES	14,571	13,777	13,700	15,342
5910 - PERS RETIREMENT EMPLOYER	14,497	15,272	14,900	16,947
5930 - HEALTH INSURANCE	32,255	33,355	32,300	34,886
5931 - VISION	100	682	100	682
5932 - DENTAL	1,322	3,339	1,200	3,339
5933 - LIFE	437	437	1,700	2,375
Operations	80,216	269,000	104,600	210,740
6100 - OUTSIDE PROFESSIONAL SERVICE	62,271	110,000	90,800	184,240
6430 - CODIFICATION	2,833	5,000	2,800	5,000
6440 - ELECTION EXPENDITURES	-	105,000	-	-
7316 - AUTO MAINT&REPAIR- ENTERPRISE	1,881	15,000	-	-
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	-	-
7510 - ADVERTISING	-	5,000	500	5,000
7700 - OFFICE SUPPLIES	1,847	3,500	1,500	3,500
7755 - SPECIAL DEPARTMENTAL EXPENSE	2,995	4,000	3,800	4,000
7850 - PUBLICATIONS & DUES	-	2,000	-	2,000
7900 - TRAVEL/TRAINING/EDUCATION	2,777	2,500	3,200	3,000
7905 - CONFERENCES/SEMINARS	5,611	2,000	2,000	4,000

Community Services Department





CITY of BELL

COMMUNITY SERVICES DEPARTMENT



COMMUNITY SERVICES DEPARTMENT

Building Community. Creating Connections. Elevating Bell on the RISE!

The Community Services Department continues to serve as a cornerstone of community engagement by delivering innovative programs, inclusive recreational opportunities, and resident-focused services that enhance quality of life throughout the City of Bell. Guided by the City's Bell on the RISE vision — Reinvestment, Innovation, Services, and Engagement — the Department remains committed to creating safe, welcoming, and vibrant spaces for residents of all ages.



During FY 2025-26, the Department achieved several major milestones focused on strengthening community connections and expanding recreational opportunities citywide. One of the Department's most notable accomplishments was the successful opening and activation of Pritchard Field Park, creating new opportunities for recreation, community gathering, and neighborhood revitalization.

The Department also introduced the City's first-ever Senior Prom, expanded senior excursions and social programming, and continued the success of community bingo and wellness-focused activities that promote engagement and reduce social isolation among older adults. Additional family-centered programming included seasonal events, holiday celebrations, Concerts in the Park, and community activities designed to strengthen neighborhood connections and civic pride.



Community Services continued expanding partnerships for youth sports and recreational programming, increasing opportunities for organized athletics, clinics, and community-based activities that support teamwork, wellness, and youth development. The Department also launched the City's Block Party Trailer initiative, bringing neighborhood-focused programming directly into residential communities and increasing resident engagement at the local level.

Additional accomplishments included the implementation of the Kids Civic Academy, which provided youth with hands-on educational experiences that encourage civic awareness, leadership development, and community pride. The Department also expanded inclusive programming efforts through support groups and engagement opportunities for high-need families, reinforcing the City's commitment to accessibility and community support services.



Looking ahead, the Department is placing increased emphasis on youth and teen engagement initiatives aimed at creating positive recreational opportunities and safe environments for Bell youth. Future programming priorities include expanding female-focused sports, leadership development opportunities, teen recreation activities, mentorship initiatives, and wellness-based programming designed to encourage participation, build confidence, and strengthen community connections.



Through strategic investments in youth engagement and recreational programming, the Department seeks to provide constructive and enriching opportunities that help keep youth positively engaged, support personal development, and foster long-term community wellness. The City recognizes the importance of creating programs that not only entertain, but also empower youth, strengthen families, and build a stronger Bell community.



FY2026-2027 Budget Highlights

- Budget supports continued operations and programming at Pritchard Field Park following the successful opening and activation of the facility.
- Continued funding for community events, including Concerts in the Park, seasonal family events, and neighborhood engagement activities.
- Expanded investment in senior programming, including excursions, wellness activities, social engagement opportunities, and the City's inaugural Senior Prom event.
- Funding allocated to support youth recreational programming, sports partnerships, and community-based athletic activities designed to increase participation opportunities for Bell youth.
- Increased focus on teen engagement programming and structured recreational activities aimed at providing safe and positive after-school and weekend opportunities for local youth.
- Development of additional recreational opportunities focused on increasing female participation in sports and wellness-based programming.



- Continued operational support for the Kids Civic Academy and other youth engagement initiatives focused on leadership development and civic participation.
- Budget includes support for the City's Block Party Trailer initiative to enhance neighborhood-level engagement and community activation efforts.
- Continued investment in inclusive recreational programming and support services for families and under-served community members.
- Funding supports staffing, program supplies, event operations, contractual services, facility programming, and recreational activities citywide.
- Department priorities remain focused on expanding community engagement, increasing recreational accessibility, promoting youth wellness, and enhancing quality of life for Bell residents.
- This version sounds much more like a true municipal budget highlight section while still carrying the "RISE".



FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
60 - COMMUNITY SERVICE PROGRAMS	\$ 8,356,502	\$ 10,317,832	\$ 4,763,227	\$ 4,878,419
Personnel Services	2,500,071	2,649,517	2,351,985	2,538,807
5100 - REGULAR SALARIES	735,306	912,609	736,000	911,732
5200 - PART-TIME SALARIES	1,169,592	1,277,399	1,004,300	1,202,134
5300 - OVERTIME	19,730	4,500	16,700	17,000
5500 - PAID HOLIDAY	45,901	-	41,900	-
5510 - PAID VACATION	38,070	-	78,500	-
5520 - PAID SICK LEAVE	33,269	-	51,100	-
5550 - PAID WEEKEND STANDBY	45	-	-	-
5560 - PAID COMPENSATORY LEAVE	618	-	1,900	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	1,694	-	2,900	-
5900 - FICA AND MEDI TAXES	156,239	157,122	137,800	145,286
5910 - PERS RETIREMENT EMPLOYER	145,730	119,860	127,800	108,976
5930 - HEALTH INSURANCE	145,321	152,190	143,100	129,078
5931 - VISION	766	3,749	1,045	3,578
5932 - DENTAL	4,643	18,365	3,700	17,530
5933 - LIFE	1,947	2,402	3,800	2,293
5991 - CAR AND CELL ALLOWANCE	1,200	1,320	1,440	1,200
Operations	1,649,535	2,053,202	1,786,200	2,007,100
6100 - OUTSIDE PROFESSIONAL SERVICES	896,279	933,690	907,500	892,100
6410 - FINGERPRINT/LIVESCAN	2,080	2,000	1,500	3,500
6415 - SERVICE BY OTHER GOVT UNITS	223,251	300,000	277,300	320,000
6800 - TELEPHONE	6,600	9,000	6,500	10,000
7000 - UTILITIES SERVICES-GENERAL	179,662	255,000	220,300	255,000
7300 - EQUIPMENT MAINT & REPAIR	6,583	-	-	-
7310 - MAINTENANCE SUPPLIES	8,709	12,000	7,800	12,000
7315 - AUTOMOTIVE MAINT & REPAIR	328	-	-	-
7316 - AUTO MAINT&REPAIR- ENTERPRISE	2,532	15,000	3,000	10,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	10,700	10,000
7450 - ONE DAY EXCURSIONS EXPENSES	14,079	50,000	14,000	45,000
7451 - BELL 5K	30,164	39,000	23,600	45,000
7453 - SENIOR PROGRAMS	17,929	22,000	10,500	30,000
7510 - ADVERTISING	8,322	10,000	2,900	15,000
7700 - OFFICE SUPPLIES	18,079	30,000	16,200	27,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	6,908	20,000	16,900	17,500
7758 - EDUCATION PROGRAM SUPPLIES	10,194	18,000	10,200	18,000
7760 - SPECIAL EVENTS/PROGRAMS	145,876	220,000	199,300	205,000
7765 - SNACK BAR	5,564	6,000	5,500	6,000
7770 - SPORTS PROGRAM SUPPLIES	42,109	70,512	42,000	50,000
7790 - UNIFORMS AND CLOTHING	12,035	12,000	3,000	15,000
7900 - TRAVEL/TRAINING/EDUCATION	9,676	10,000	6,000	15,000
7905 - CONFERENCES/SEMINARS	2,576	4,000	1,500	6,000

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
60 - COMMUNITY SERVICE PROGRAMS	\$ 8,356,502	\$ 10,317,832	\$ 4,763,227	\$ 4,878,419
Capital Outlay	4,206,897	5,615,113	625,042	332,512
9300 - CAPITAL OUTLAY	4,206,897	5,615,113	625,042	332,512
2107 - WEBSITE REDESIGN	76,834	155,000	73,016	-
2108 - LIVE STREAM UPGRADE	2,850	-	-	-
2118 - ARPA-COMMUNITY SERVICE PROC	521,616	700,000	376,626	-
2121 - ARPA-IT IMPROVEMENTS & UPGR	-	-	18,800	-
3062 - PRITCHARD FIELD IMPROVMNT PF	3,605,104	4,760,113	156,600	332,512
3069 - RPOSD/TAP PROGRAM	493	-	-	-
Summary By Fundings Source	\$ 8,356,502	\$ 10,317,832	\$ 4,763,227	\$ 4,878,419
001 - GENERAL FUND	3,295,296	3,901,723	3,287,255	3,676,717
100 - AMERICAN RESCUE PLAN ACT 2021	607,863	855,000	468,442	-
332 - OTHER GRANTS	493	-	-	-
610 - PRITCHARD FIELD IMPRVMNT GRANT	3,625,512	4,777,826	187,060	351,644
620 - MEASURE A - PARK IMPROVEMENT	24,383	21,039	-	-
700 - PROP-A-FUND	802,956	762,244	820,470	850,058

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
60 - COMMUNITY SERVICE PROGRAMS	\$ 3,295,296	\$ 3,901,723	\$ 3,287,255	\$ 3,676,717
00 - NO DIVISION	2,532	30,000	13,700	20,000
Operations	2,532	30,000	13,700	20,000
7316 - AUTO MAINT&REPAIR- ENTERPRISE	2,532	15,000	3,000	10,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	10,700	10,000
60 - COMMUNITY SERVICE PROGRAM	1,323,672	1,513,409	1,340,280	1,559,081
Personnel Services	1,048,481	1,129,502	1,023,580	1,160,081
5100 - REGULAR SALARIES	307,985	432,625	303,900	367,295
5200 - PART-TIME SALARIES	474,179	470,553	454,200	578,213
5300 - OVERTIME	10,089	-	11,500	10,000
5500 - PAID HOLIDAY	19,870	-	18,200	-
5510 - PAID VACATION	22,845	-	22,100	-
5520 - PAID SICK LEAVE	12,879	-	21,600	-
5550 - PAID WEEKEND STANDBY	45	-	-	-
5560 - PAID COMPENSATORY LEAVE	262	-	1,500	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	1,694	-	400	-
5900 - FICA AND MEDI TAXES	65,024	69,825	58,700	71,328
5910 - PERS RETIREMENT EMPLOYER	65,980	62,927	59,200	47,569
5930 - HEALTH INSURANCE	65,104	80,555	69,400	74,888
5931 - VISION	497	1,990	360	1,650
5932 - DENTAL	1,392	9,750	1,870	8,081
5933 - LIFE	637	1,275	650	1,057
Operations	275,191	383,907	316,700	399,000
6100 - OUTSIDE PROFESSIONAL SERVICE	19,800	30,895	23,300	45,000
6410 - FINGERPRINT/LIVESCAN	2,080	2,000	1,500	3,500
7000 - UTILITIES SERVICES-GENERAL	177,308	230,000	218,000	245,000
7300 - EQUIPMENT MAINT & REPAIR	20	-	-	-
7310 - MAINTENANCE SUPPLIES	8,709	12,000	7,800	12,000
7700 - OFFICE SUPPLIES	9,925	15,000	8,500	15,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	-	7,500	4,100	7,500
7765 - SNACK BAR	5,564	6,000	5,500	6,000
7770 - SPORTS PROGRAM SUPPLIES	42,109	70,512	42,000	50,000
7900 - TRAVEL/TRAINING/EDUCATION	9,676	10,000	6,000	15,000
61 - CS ADMINISTRATION	155,178	172,498	146,775	210,699
Personnel Services	95,473	86,998	87,775	118,699
5100 - REGULAR SALARIES	31,229	34,184	25,900	32,209
5200 - PART-TIME SALARIES	33,224	34,825	33,200	75,847
5300 - OVERTIME	952	-	1,000	1,000
5500 - PAID HOLIDAY	1,706	-	1,000	-
5510 - PAID VACATION	2,413	-	2,100	-
5520 - PAID SICK LEAVE	722	-	700	-
5900 - FICA AND MEDI TAXES	5,374	2,640	4,800	4,133

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
60 - COMMUNITY SERVICE PROGRAMS	\$ 3,295,296	\$ 3,901,723	\$ 3,287,255	\$ 3,676,717
5910 - PERS RETIREMENT EMPLOYER	7,047	1,449	6,400	4,395
5930 - HEALTH INSURANCE	12,469	12,786	12,400	-
5931 - VISION	25	170	25	170
5932 - DENTAL	204	835	100	835
5933 - LIFE	109	109	150	109
Operations	59,704	85,500	59,000	92,000
6100 - OUTSIDE PROFESSIONAL SERVICE	32,755	47,000	35,700	55,000
6800 - TELEPHONE	6,600	9,000	6,500	10,000
7700 - OFFICE SUPPLIES	8,138	15,000	7,600	12,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	176	2,500	6,200	-
7790 - UNIFORMS AND CLOTHING	12,035	12,000	3,000	15,000
62 - SOCIAL SERVICE PROGRAMS	1,665,171	1,998,132	1,660,800	1,839,837
Personnel Services	1,185,496	1,273,132	1,077,100	1,085,837
5100 - REGULAR SALARIES	319,641	361,283	331,800	430,007
5200 - PART-TIME SALARIES	619,784	723,369	483,300	472,227
5300 - OVERTIME	7,736	4,500	3,200	6,000
5500 - PAID HOLIDAY	19,864	-	19,000	-
5510 - PAID VACATION	10,193	-	45,300	-
5520 - PAID SICK LEAVE	17,953	-	24,900	-
5560 - PAID COMPENSATORY LEAVE	356	-	400	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	-	-	2,500	-
5900 - FICA AND MEDI TAXES	75,985	81,019	65,000	65,237
5910 - PERS RETIREMENT EMPLOYER	57,458	51,042	49,900	51,820
5930 - HEALTH INSURANCE	51,608	42,249	46,000	50,003
5931 - VISION	189	1,295	600	1,465
5932 - DENTAL	2,721	6,344	1,500	7,179
5933 - LIFE	1,048	830	2,500	939
5991 - CAR AND CELL ALLOWANCE	960	1,200	1,200	960
Operations	479,675	725,000	583,700	754,000
6100 - OUTSIDE PROFESSIONAL SERVICE	20,209	52,000	37,700	60,000
6415 - SERVICE BY OTHER GOVT UNITS	223,251	300,000	277,300	320,000
7315 - AUTOMOTIVE MAINT & REPAIR	328	-	-	-
7450 - ONE DAY EXCURSIONS EXPENSES	14,079	50,000	14,000	45,000
7451 - BELL 5K	30,164	39,000	23,600	45,000
7453 - SENIOR PROGRAMS	17,929	22,000	10,500	30,000
7510 - ADVERTISING	8,322	10,000	2,900	15,000
7700 - OFFICE SUPPLIES	16	-	100	-
7755 - SPECIAL DEPARTMENTAL EXPENSES	6,732	10,000	6,600	10,000
7758 - EDUCATION PROGRAM SUPPLIES	10,194	18,000	10,200	18,000
7760 - SPECIAL EVENTS/PROGRAMS	145,876	220,000	199,300	205,000
7905 - CONFERENCES/SEMINARS	2,576	4,000	1,500	6,000

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
60 - COMMUNITY SERVICE PROGRAMS	\$ 3,295,296	\$ 3,901,723	\$ 3,287,255	\$ 3,676,717
63 - FUTSAL PARK	9,954	-	-	-
Personnel Services	9,954	-	-	-
5200 - PART-TIME SALARIES	9,183	-	-	-
5520 - PAID SICK LEAVE	64	-	-	-
5900 - FICA AND MEDI TAXES	707	-	-	-
64 - TECHNOLOGY CENTER	2,354	25,000	2,300	10,000
Operations	2,354	25,000	2,300	10,000
7000 - UTILITIES SERVICES-GENERAL	2,354	25,000	2,300	10,000
65 - FACILITIES MAINTENANCE	136,435	162,684	123,400	37,100
Operations	136,435	162,684	123,400	37,100
6100 - OUTSIDE PROFESSIONAL SERVICE	136,435	162,684	123,400	37,100

Community Development





CITY of BELL

COMMUNITY DEVELOPMENT DEPARTMENT



COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department encompasses the following divisions:

Building and Safety

The Building and Safety Division administers and enforces the California Building Code and all City ordinances regulating construction activity. This department is responsible for issuing building permits, collection of permit and inspection fees, reviewing and approval of construction plans and providing building site inspections

Code Enforcement

The Code Enforcement Division ensures compliance with all the City's municipal Codes and ordinances. The duty of this division is to protect life, safety and property through enforcement of City codes and standards achieved through staff investigation and follow up of citizen's complaints or City initiated abatement actions.

Planning Division

The Planning Division provides technical assistance and professional guidance to the City Council, Planning Commission, and the public regarding policies and plans that guide the physical development of the community. This department processes land use applications and reviews projects for consistency with the City's General Plan, Zoning Ordinance and State laws relative to land use and Redevelopment Law.

Bell Community Housing Authority (BCHA)

The Bell Community Housing Authority (BCHA) provides housing opportunities to Bell residents and the public. BCHA is responsible for the day-to-day management of city-owned housing, comprised of two distinct units: apartment rentals and mobile home parks.

The City hired MGR Property Management to manage the city-owned units and mobile home parks. MGR is available Monday through Friday from 8:30AM to 4:30PM.



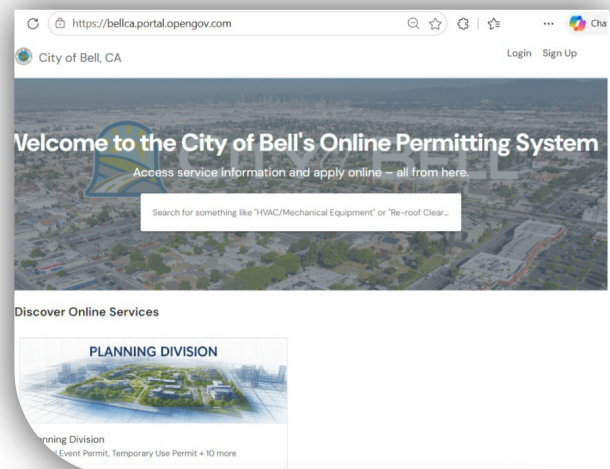
Bell Mobile Home Park
4874 Gage Avenue
Bell, CA 90201
Office Hours:
Monday – Friday from 9:00AM to 2:30PM
(323) 693-1181

Florence Village Mobile Home Park
5162 Florence Avenue
Bell, CA 90201
Office Hours:
Monday – Friday from 8:00AM to 4:30PM
(323) 693-1182, ext. 109
florencevillage@mgrmgt.com

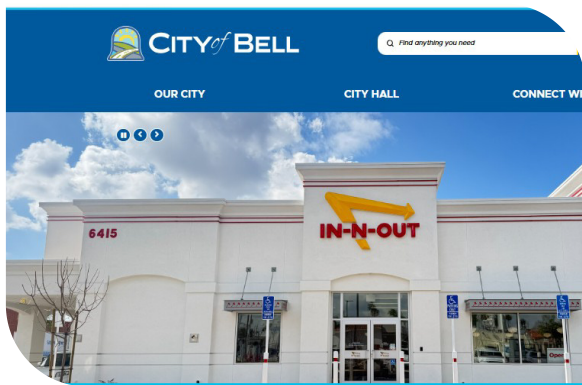


FY2025-2026 Accomplishments

- Staff introduced OpenGov systems to help applicants speed up the permitting process.
- Made strategic staff changes in the Economic Development role to enable the implementation of the Economic Development program and support the Community Development Director in executing various initiatives. These staff changes will also oversee the City's new Economic Development Strategy and collaborate on commercial, housing, and mixed-use projects with the Community Development Director.
- Developed a 5-Year Economic Development Strategy by securing multiple funding sources and collaborating with consultants to draft and execute the plan.
- In collaboration with Kosmont Companies, we are managing the Surplus Land Act process to ensure the proper disposal and development of city-owned properties according to state affordable housing rules. We have completed approximately 95% of the process.



- In-N-Out held their groundbreaking at the start of the year and plan to finish the project by year-end.
- Partnered with consultant Keyser Marston Associates to help analyze and ensure the financial feasibility of commercial and housing developments.
- Evergreen Development has secured approval from the Waterboard agency and will move forward with transforming the Jack Car Wash into Dutch Bros.
- Establish a DDA with Gentefy, Inc. to launch a multi-tenant food hall at 4410 Gage Avenue.
- The City has successfully redefined the Southeast corner of Atlantic & Gage, now housing Loaded Café and Mi Panecito.
- Small Business Assistance Program: The City collaborates with LEEAF (Los Angeles Economic Equity Fellowship) to provide continuous support to small businesses throughout the City. This includes roundtable discussions, coaching in financial and business literacy, and digital marketing classes focused on social media platforms.



Special Projects

- The city held its first Ramadan event in the Southeast district, attracting over 3,000 attendees.
- Established a contract with Angel City Market to host the Bell Family Market monthly, from 12-4 pm, at the former Shoe City location.
- Rolled out a new website for Economic Development.
- Staff successfully arranged a rental agreement with a Circus and Carnival vendor to hold four events in 2026.
- The Economic Development Team initiated and continues to oversee a digital billboard campaign with over 30 strategically scheduled displays across the city, reaching more than 50,000 residents and visitors each month.



FY2026-2027 Goals & Objectives

- Collaborate with the Planning Division to attract new businesses to commercial zones.
- Finalize the Atlantic Avenue Corridor
- Staff approved a DDA with Gentefy, INC. to deliver a multi-tenant food hall concept at 4410 Gage Avenue.
- Update the Economic Development Ordinance to align with the new Strategic Plan.
- Seek opportunities to attract new businesses and support the retention and expansion of existing businesses.
- Continue development at key locations, including the southeast and southwest corners of Atlantic and Gage, the Northeast corner of Florence and Walker, and Pine Avenue.
- Initiate the disposition and development of city-owned properties in line with the new Economic Development strategy.
- Enter into an ENA with a townhome housing developer for the Pine Ave Properties. The goal is also to acquire the remaining privately owned properties on Pine to create a more comprehensive townhome development project.
- Apply the Surplus Land Act to both Bell Mobile and Florence Mobile Village, then establish a Disposition and Development Agreement (DDA) with housing developers.

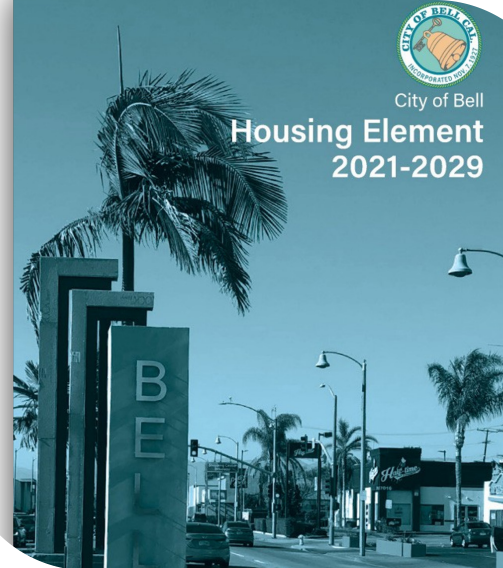


COMMUNITY DEVELOPMENT - Planning Division -

The Planning Division of the Community Development Department reviews permit applications for new development projects; tenant improvement plans; and zoning clearances for business licenses, business signs, and other improvements affecting the built environment. The Division also provides staff support to the City Council and Planning Commission to administer plans, programs, design guidelines, and new legislation for guiding the City's development consistent with the community's social, economic, and environmental goals found in the General Plan.

FY2025-2026 Accomplishments

- Staff have finalized Draft for New Bell District Specific Plan.
- Staff completed the Comprehensive Zoning Code Update.
- The Planning Commission approved Resolution 2024-08PC: A Conditional Use Permit (CUP 2023-01) for the establishment of a public charter high school within an existing commercial building located at 4210 Gage Avenue.

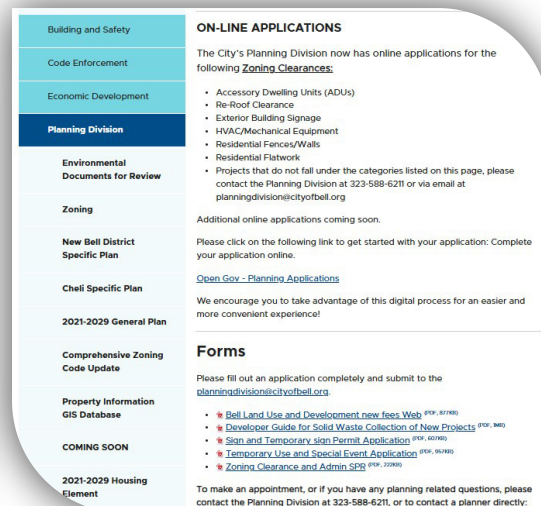
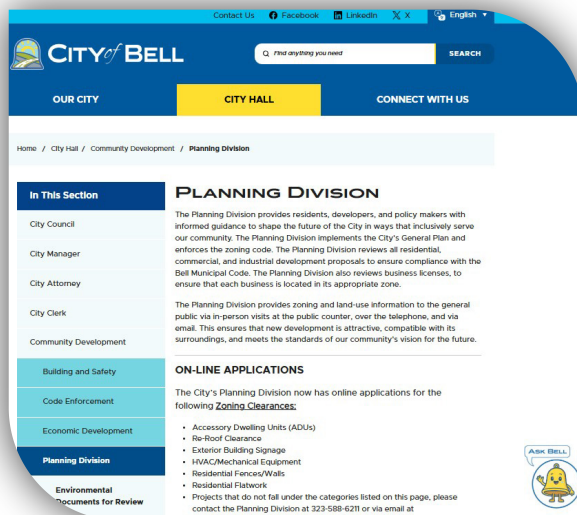


- The Planning Commission approved Resolution 2025-06 PC: A Site Plan Review (NO. SPR 2025-10), and Conditional Use Permit (CUP 2025-02) for the construction of a New Residential Townhome Development with 54 units, including 14 affordable units, and a shared common area that consists of usable open space located at 5241 Florence Avenue.

- Completed the State Department of Finance “DOF” Housing Survey – due January 2026.
- The Planning Division has approved/completed:
 - 158 Zoning Clearances
 - 8 Site Plan Reviews
 - 4 Preliminary Planning Reviews
 - 398 Yard Sale Permits
 - 20 Temporary Use Permits

FY2026-2027 Goals & Objectives

- Complete the Comprehensive Zoning Code update/rewrite that includes revisions that implement the 2021-2029 Housing Element Update.
- Continue to provide excellent responsive customer service to applicants.
- Complete the online public portal and staff workflows for application and permit processing with OpenGov.
- Implement the 2021-2029 Housing Element programs.
- Complete the State Department of Housing and Community Development (“HCD”) Annual Planning Survey
- Complete the State Department of Finance “DOF” Housing Survey – due Jan 2027.



COMMUNITY DEVELOPMENT - Building Division -

The Building and Safety Division of the Community Development Department issues building permits for the construction of residential, commercial, and industrial projects. The permitting process commences with the submittal of entitled or planning division approved plans for plan check review conducted by Certified Plan Checkers. Once construction plans have been approved, this division is charged with the task of issuing building permits for construction. The division also ensures that all construction is compliant to the State Building Code, and all relevant health and safety standards through routine follow-up inspections during the construction phase of any permit. The Division oversees the operation of the Pre-Sale Inspection Report program, which advises new home buyers of potential issues on property to be purchased, allowing the potential for the improvement of blighted property in the City. The Department also conducts Business License Inspections for new businesses in the City.

FY2025-2026 Accomplishments

- Accepted applications and payments online.
- Performed Plan Checks fully electronically.
- Performed 1,676 building, electrical, and mechanical inspections for commercial and residential projects.
- Plan checked 1,550 plans, and reviewed 1,297 supporting documents.
- Processed 881 construction permit applications and issued 812 permits.
- Continued to manage the City's Pre-Sale Inspection Report program. Through the Pre-Sale Inspection Program 49 units were inspected.
- Configured the online permitting system.



FY2026-2027 Goals & Objectives

- Conduct all plan check reviews on the OpenGov portal.
- Continue to provide exceptional customer service by continuing to streamline and expedite the permitting process.
- Continue to provide Building, Mechanical, Electrical, Plumbing, Pre-Sale and Business License Inspections.
- Coordinate the issuance of all Building, Electrical, Plumbing, and Mechanical permits with all Community Development divisions to ensure consistency and efficiency in the permitting process.
- Provide virtual counter service to meet with the Building Official and Plan Checker.



Ongoing Projects

Bell City Library Renovations - 4411 Gage Avenue

The Renovation of the Existing City Library to include the Adult, Teens and Children's areas, and the Lobby, Restrooms and Staff areas. The renovations will include plumbing, mechanical and electrical upgrades for all to enjoy.



City Ventures Housing Units - 5241 Florence

54 Units-Low Income Townhomes – combined housing and green open space. The City Ventures Pritchard Park project will be a 54-unit multi-family residential, low-income townhome development project, located at 5241 Florence Blvd. The conceptual plans show housing units surrounded by beautifully landscaped green open spaces adjacent to the future Pritchard Park.

COMMUNITY DEVELOPMENT

- Code Enforcement Division -

Program Description

The goal of the Code Enforcement Division is to improve the City's overall appearance by ensuring that private properties and commercial establishments are well maintained. The Division is responsible for investigating residential and commercial code violations and collaborating with residents and businesses to obtain voluntary compliance.

FY2025-2026 Accomplishments

- Opened approximately 1,339 Code Enforcement cases and successfully closed 1,297 cases.
- Achieved a 97% percent closure rate of our total case load for the year.
- Assisted the Finance Department with administrative and enforcement efforts related to the business license renewal program.
- Collaborated with the Homeless Liaison and Public Works to address issues associated with un-housed encampments within city limits.
- Facilitated the removal of an un-permitted storage lot containing more than fifty recreational vehicles.
- Conducted outreach and enforcement efforts to notify properties adjacent to the riverbed of the need to remove unsafe occupied recreational vehicles.
- Administered and managed the City's Fireworks Ordinance citation program to promote compliance and public safety.
- Conducted daily enforcement of the City's parking on the lawn ordinance, resulting in approximately 114 violations issued.
- Continued to invest in professional development by participating in training programs.
- Performed inspections related to bulky item waste placed within the public right of way, resulting in 131 violations issued.
- Continued proactive enforcement efforts to address and reduce un-permitted vending activities throughout the city.



FY2026-2027 Goals & Objectives

- Continue providing administrative oversight and enforcement of the City's Firework Ordinance to promote public safety and regulatory compliance.
- Collaborate with the Homeless Liaison to address homelessness concerns and support efforts that connect un-housed individuals with available resources and safe alternatives.
- Participate in the annual Code Enforcement Conference and other professional development opportunities to remain current on industry best practices.
- Partner with the Public Works Department to maintain the riverbed free of encampments.



- Educate street vendors on permit requirements and applicable regulations to encourage compliance within city limits.
- Continue proactive enforcement of regulations pertaining to vehicles parked on lawns and other unapproved surfaces to preserve neighborhood aesthetics.
- Remove unauthorized signs and posters from major city corridors to enhance community appearance.
- Continue administrative enforcement efforts related to improper placement of trash and bulky items within public rights of way.
- Partner with Bell PD to identify and eliminate illegal business operations within city limits.



FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
70 - COMMUNITY DEVELOPMENT	\$ 6,118,425	\$ 6,833,152	\$ 5,928,579	\$ 6,148,296
Personnel Services	798,806	1,337,516	1,047,589	1,074,299
5100 - REGULAR SALARIES	376,454	972,857	539,149	790,905
5200 - PART-TIME SALARIES	91,577	57,503	108,834	-
5300 - OVERTIME	687	-	-	-
5500 - PAID HOLIDAY	25,916	-	39,200	-
5510 - PAID VACATION	49,836	-	36,600	-
5520 - PAID SICK LEAVE	34,958	-	28,900	-
5560 - PAID COMPENSATORY LEAVE	5,265	-	4,100	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	2,881	-	-	-
5900 - FICA AND MEDI TAXES	44,952	51,115	56,121	34,228
5910 - PERS RETIREMENT EMPLOYER	45,104	65,034	90,600	50,062
5930 - HEALTH INSURANCE	115,054	167,520	137,800	178,266
5931 - VISION	610	3,408	1,325	2,726
5932 - DENTAL	3,438	16,696	3,260	13,357
5933 - LIFE	1,074	2,184	1,700	4,011
5991 - CAR AND CELL ALLOWANCE	1,000	1,200	-	744
Operations	4,142,090	5,176,636	4,822,270	4,941,869
6100 - OUTSIDE PROFESSIONAL SERVICES	1,576,818	1,960,624	1,683,400	1,376,349
6800 - TELEPHONE	641	1,100	450	1,100
6900 - POSTAGE	4,174	-	-	-
7000 - UTILITIES SERVICES-GENERAL	693,199	618,000	693,500	692,600
7205 - PROPERTY INSURANCE	193,771	193,770	193,770	193,770
7300 - EQUIPMENT MAINT & REPAIR	377,542	667,600	947,400	667,600
7315 - AUTOMOTIVE MAINT & REPAIR	-	4,000	-	-
7316 - AUTO MAINT&REPAIR- ENTERPRISE	6,316	30,000	6,900	34,000
7320 - OTHER EQUIPMENT/TOOLS/RENTAL	7,890	2,000	2,500	-
7336 - LEASE & RENTALS - ENTERPRISE	-	30,000	24,700	27,000
7402 - BUILDING IMPROVEMENT	429,795	139,842	208,100	200,000
7415 - PLAN CHECK	30,705	25,000	30,400	30,000
7600 - MISCELLANEOUS	319	702,700	16,500	702,700
7700 - OFFICE SUPPLIES	8,383	10,300	7,800	8,700
7755 - SPECIAL DEPARTMENTAL EXPENSE	774,749	757,500	983,350	982,050
7850 - PUBLICATIONS & DUES	20,163	16,200	12,300	18,500
7900 - TRAVEL/TRAINING/EDUCATION	8,400	7,500	5,200	7,500
7905 - CONFERENCES/SEMINARS	9,223	10,500	6,000	-
Capital Outlay	1,177,529	319,000	58,720	132,128
9300 - CAPITAL OUTLAY	1,177,529	319,000	58,720	132,128
2092 - ARROYO(CHELI) SPECIFIC PLAN	13,337	53,000	-	-
2093 - ARROYO(ATLANTIC) SPECIFIC PL	24,194	66,000	-	-
2110 - ZONING CODE UPDATE	81,785	200,000	3,000	-
2116 - ARPA-ECONOMIC DEV PROJECTS	347,093	-	50,758	-
2121 - ARPA-IT IMPROVEMENTS & UPGR	155,269	-	4,962	-
5101 - BCHA BMHP	180,000	-	-	132,128

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
70 - COMMUNITY DEVELOPMENT	\$ 6,118,425	\$ 6,833,152	\$ 5,928,579	\$ 6,148,296
5102 - BCHA FVMHP	230,851	-	-	-
5103 - HOUSING UNITS & BELL HOUSE	145,000	-	-	-
Summary By Fundings Source	\$ 6,118,425	\$ 6,833,152	\$ 5,928,579	\$ 6,148,296
001 - GENERAL FUND	1,185,683	1,109,295	1,087,135	1,058,216
090 - BCHA- OPERATING FUND	2,334,418	3,084,396	2,910,870	3,075,165
100 - AMERICAN RESCUE PLAN ACT 2021	903,703	319,000	79,425	-
108 - SANITATION/REFUSE FUND	55	120,444	55,000	94,335
210 - CRA- SUCCESSOR AGENCY FUND	72,753	219,883	-	133,435
220 - CRA-LOW/MOD SUCCESSOR AGENCY	-	-	-	125,000
300 - CDBG-FUND	517,011	693,344	528,399	424,650
305 - PLHA/LOCAL HOUSING PROGRAM	62,201	188,715	71,400	-
332 - OTHER GRANTS	1,042,601	1,098,076	1,196,350	1,105,368
991 - BCHA-CAPITAL PROJECT FUND	-	-	-	132,128

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
70 - COMMUNITY DEVELOPMENT	\$ 1,185,683	\$ 1,109,295	\$ 1,087,135	\$ 1,058,216
70 - PLANNING	303,594	464,598	400,610	463,077
Personnel Services	129,939	272,598	250,510	240,077
5100 - REGULAR SALARIES	71,572	209,101	85,800	179,831
5200 - PART-TIME SALARIES	6,754	-	89,600	-
5500 - PAID HOLIDAY	4,676	-	6,200	-
5510 - PAID VACATION	8,080	-	4,200	-
5520 - PAID SICK LEAVE	4,874	-	5,900	-
5560 - PAID COMPENSATORY LEAVE	1,073	-	1,500	-
5900 - FICA AND MEDI TAXES	7,417	13,250	14,200	9,891
5910 - PERS RETIREMENT EMPLOYER	7,739	14,688	23,900	10,925
5930 - HEALTH INSURANCE	16,712	29,566	18,300	35,067
5931 - VISION	101	733	150	630
5932 - DENTAL	559	3,590	510	3,089
5933 - LIFE	182	470	250	404
5991 - CAR AND CELL ALLOWANCE	200	1,200	-	240
Operations	173,655	192,000	150,100	223,000
6100 - OUTSIDE PROFESSIONAL SERVICE	147,675	140,000	110,500	175,000
7316 - AUTO MAINT&REPAIR- ENTERPRISE	405	15,000	2,800	15,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	15,000	15,000
7700 - OFFICE SUPPLIES	496	500	1,800	500
7755 - SPECIAL DEPARTMENTAL EXPENSE	1,316	1,500	2,500	2,500
7850 - PUBLICATIONS & DUES	18,560	12,000	12,000	15,000
7905 - CONFERENCES/SEMINARS	5,204	8,000	5,500	-
71 - ECONOMIC DEVELOPMENT	170,024	135,549	76,900	-
Personnel Services	112,698	93,349	20,400	-
5100 - REGULAR SALARIES	57,088	49,969	16,500	-
5200 - PART-TIME SALARIES	-	28,751	-	-
5500 - PAID HOLIDAY	4,040	-	800	-
5510 - PAID VACATION	10,849	-	-	-
5520 - PAID SICK LEAVE	7,192	-	500	-
5560 - PAID COMPENSATORY LEAVE	855	-	-	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	1,008	-	-	-
5900 - FICA AND MEDI TAXES	6,195	3,155	1,200	-
5910 - PERS RETIREMENT EMPLOYER	5,365	1,059	1,300	-
5930 - HEALTH INSURANCE	18,632	9,857	-	-
5931 - VISION	104	85	-	-
5932 - DENTAL	948	417	100	-
5933 - LIFE	131	55	-	-
5991 - CAR AND CELL ALLOWANCE	290	-	-	-

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
70 - COMMUNITY DEVELOPMENT	\$ 1,185,683	\$ 1,109,295	\$ 1,087,135	\$ 1,058,216
Operations	57,326	42,200	56,500	-
6100 - OUTSIDE PROFESSIONAL SERVICE	34,651	35,000	46,900	-
6900 - POSTAGE	4,174	-	-	-
7320 - OTHER EQUIPMENT/TOOLS/RENTAL	7,890	2,000	2,500	-
7700 - OFFICE SUPPLIES	2,232	2,500	2,500	-
7755 - SPECIAL DEPARTMENTAL EXPENSES	4,045	1,500	4,100	-
7850 - PUBLICATIONS & DUES	574	700	-	-
7905 - CONFERENCES/SEMINARS	3,759	500	500	-
72 - BUILDING & SAFETY	706,098	433,107	504,500	471,361
Personnel Services	150,284	155,607	122,100	187,861
5100 - REGULAR SALARIES	77,332	105,464	61,700	125,024
5500 - PAID HOLIDAY	5,409	-	4,500	-
5510 - PAID VACATION	12,270	-	8,800	2,264
5520 - PAID SICK LEAVE	5,280	-	5,200	-
5900 - FICA AND MEDI TAXES	7,698	5,910	6,100	6,772
5910 - PERS RETIREMENT EMPLOYER	13,582	12,685	12,400	13,741
5930 - HEALTH INSURANCE	27,855	28,939	22,800	36,659
5931 - VISION	108	399	100	443
5932 - DENTAL	327	1,953	150	2,170
5933 - LIFE	252	255	350	284
5991 - CAR AND CELL ALLOWANCE	170	-	-	504
Operations	555,814	277,500	382,400	283,500
6100 - OUTSIDE PROFESSIONAL SERVICE	520,843	250,000	350,000	250,000
7415 - PLAN CHECK	30,705	25,000	30,400	30,000
7700 - OFFICE SUPPLIES	3,850	1,500	1,500	2,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	36	500	500	1,000
7850 - PUBLICATIONS & DUES	119	500	-	500
7905 - CONFERENCES/SEMINARS	260	-	-	-
75 - CODE ENFORCEMENT	5,967	76,042	105,125	123,778
Personnel Services	55	20,242	75,325	70,778
5100 - REGULAR SALARIES	48	16,459	43,600	55,952
5500 - PAID HOLIDAY	-	-	3,200	-
5510 - PAID VACATION	-	-	5,400	-
5520 - PAID SICK LEAVE	-	-	2,500	-
5900 - FICA AND MEDI TAXES	4	76	4,200	856
5910 - PERS RETIREMENT EMPLOYER	4	137	7,300	1,552
5930 - HEALTH INSURANCE	-	3,169	6,800	11,081
5931 - VISION	-	61	175	204
5932 - DENTAL	-	300	1,500	1,002
5933 - LIFE	-	39	650	131

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
70 - COMMUNITY DEVELOPMENT	\$ 1,185,683	\$ 1,109,295	\$ 1,087,135	\$ 1,058,216
Operations	5,911	55,800	29,800	53,000
6100 - OUTSIDE PROFESSIONAL SERVICE	-	18,000	15,300	20,000
7315 - AUTOMOTIVE MAINT & REPAIR	-	4,000	-	-
7316 - AUTO MAINT&REPAIR- ENTERPRISE	5,911	15,000	4,100	19,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	9,700	12,000
7700 - OFFICE SUPPLIES	-	300	-	500
7755 - SPECIAL DEPARTMENTAL EXPENSE	-	1,500	700	1,500
7905 - CONFERENCES/SEMINARS	-	2,000	-	-

Public Works

CITY HALL

BELL

CALIFORNIA

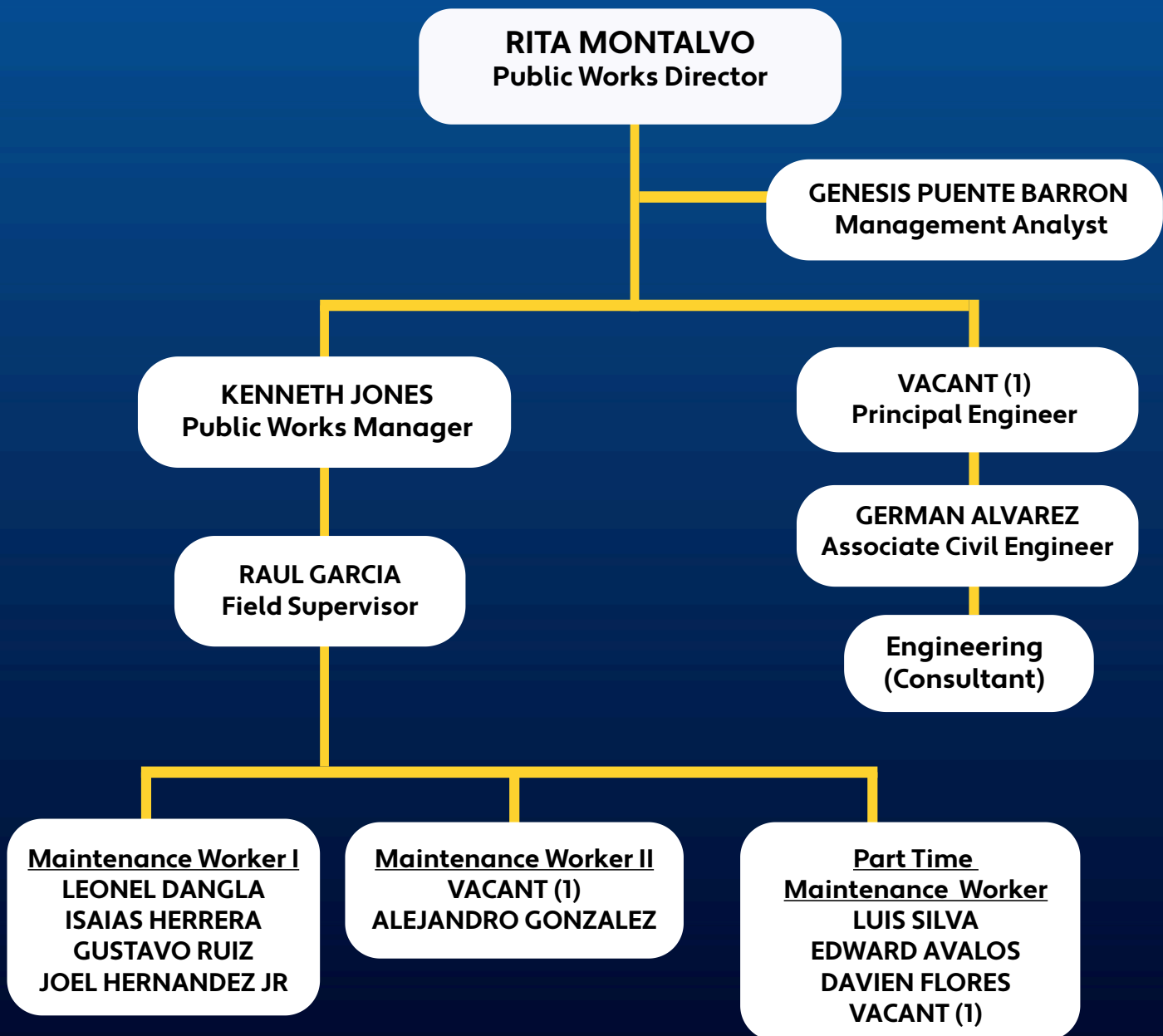
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CITY of BELL

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS

Mission Statement

The mission of the Public Works Department is to enhance the quality of life in the City of Bell by delivering reliable infrastructure, responsive public services, and sustainable improvements that support a safe, clean, and vibrant community. The Department is committed to maintaining and improving the City's essential assets including streets, sidewalks, parks, street lighting, traffic signals, storm drain and sewer systems, and public facilities while investing in projects that strengthen neighborhoods and promote long-term community pride. Through professionalism, accountability, and care for the residents we serve, Public Works strives to create and maintain an environment where the community can live, work, and thrive.

To accomplish this mission, the Public Works Department is organized into two primary divisions: Engineering Services and Maintenance Services. Together, these divisions work collaboratively to plan, construct, maintain, and improve the City's infrastructure and public spaces, ensuring the efficient delivery of essential services throughout the City of Bell.

The Engineering Services Division oversees the planning, design, management, and delivery of the City's Capital Improvement Program (CIP). The Division is responsible for administering public works construction projects, reviewing private development improvements within the public right-of-way, issuing permits, conducting inspections, and ensuring compliance with local, state, and federal regulations. The Division also administers environmental and storm water compliance programs to support sustainable infrastructure practices and regulatory compliance.



The Maintenance Services Division is responsible for the ongoing maintenance, repair, and operation of the City's infrastructure and public facilities. This Division maintains streets, sidewalks, traffic signals, streetlights, parks, landscaped areas, public buildings, sewer and storm drain systems, while also providing graffiti removal and upkeep of the public right-of-way. Through proactive maintenance and efficient service delivery, the Division helps preserve public assets and maintain a clean, safe, and welcoming environment for the Bell community.

The Public Works Department remains dedicated to operational excellence, innovation, and collaboration while continuing to meet the evolving needs of the community and enhancing the overall quality of life throughout the City of Bell.



Engineering Division FY2025-2026 Accomplishments

- Upgraded 26 signalized intersections to improve traffic safety
- Completed Phase I Pritchard Field Park Improvement.
- Completed Street Improvement Project FY24/25 totaling 5,335 linear feet of roadway improvements.
- Two biofilters are installed for stormwater improvement along Gage Avenue.
- Completed the design for Street Improvement FY25/26 totaling 5,280 linear feet of roadway improvements.
- Completed the bidding process for the Slurry Seal FY25/26 to apply slurry seal to existing pavement thus extending the life of the pavement.
- Completed the design of a \$1.5 million Street Improvement FY25/26.
- Issued bid package for the FY25/26 Sidewalk Improvement Project.
- Prepared Lighting & Landscape Assessment District Engineer's Report.
- Levied the first year of a five-year sewer rate schedule following a Prop 218 process.
- Implemented projects and completed reports for the required National Pollutant Discharge Elimination System (NPDES) compliance
- Prepared semi-annual and annual reports for Measure W Safe, Clean Water Program.
- Prepared SB1 Local Streets and Roads Funding Proposed Project List for FY2025/2026.
- Prepared SB1 Local Streets and Roads Annual Project Expenditure Report.

Engineering Division FY2025-2026 Accomplishments

- Obtained approval from City Council on the Letter of Agreement: Reconnecting Communities and Neighborhoods with Los Angeles Metro for the 2028 Olympic and Paralympics Games.
- Completed the Pavement Management Program.
- Obtained City Council approval of Right of Way Use Agreement between City and Gateway COG for Gateway Cities Regional Fiber Optic Network.
- Completed preparation of the 2025 Engineering and Traffic Survey 14-Year Extension.
- Prepared the City's Quality Assurance Plan and obtained approval from Caltrans.
- Awarded contract for the exterior building repairs and painting of the James George Bell House.



- Awarded contract to UBD Inc. to demolish buildings on the city-owned property at 6303 Pine Avenue.
- Prepared Traffic Control Plan for 2026 Bell 5K Race/1K Children's Run.
- Submitted three applications via SCE's "Charge Ready" Portal for EV charging stations at the Bell Community Center, City Hall, and Bell Library.

Engineering Division FY2026-2027 Goals & Objectives

- Identify and pursue grant funding opportunities
- Obtain Grant funding to update the Local Roadway Safety Plan
- Expand the Engineering Services Division
- Complete the Slurry Seal Annual Programs for FY26 & FY27
- Complete the Sidewalk Improvement Program for FY26 & FY 27



Engineering Division FY2026-2027 Goals & Objectives

- Implement Street Improvements for FY26 & FY27.
- Begin the Design of Flora Avenue Street Improvement Project from Gage Avenue to Randolph Street.
- Begin the Design of Fishburn Avenue Street Improvement Project from Gage Ave to Randolph Street.
- Complete the construction of the Pritchard Field Park Phase 2.
- Complete the James George Bell House Exterior Improvements.

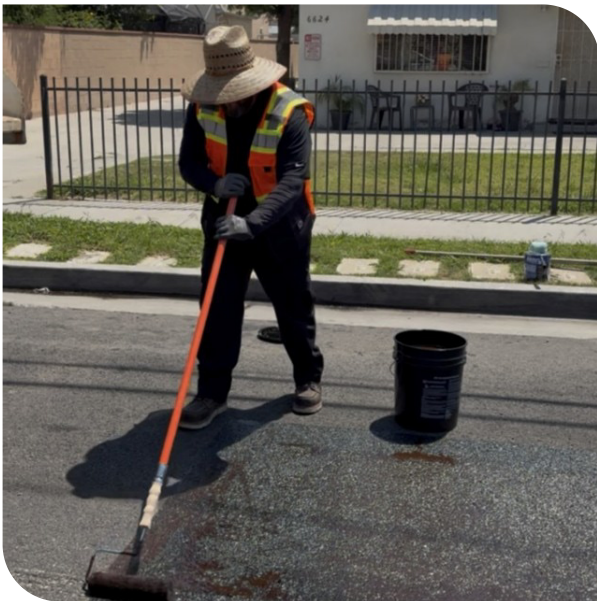


Maintenance Division FY2025-2026 Accomplishments

- A total of 733 service requests were created; 84 percent of these service requests were closed.
- Completed repairs and improvements for the Camp Little Bear Improvement Project.
- Completed all repairs and additional improvements to Pritchard Park in preparation for the grand opening, April 25, 2026.
- Installed new park benches at Veteran's Memorial Park.
- Completed the lighting upgrade project for the Community Center multi-purpose room.
- Completed the annual grid tree trimming program which consisted of District 1.
- Converted and prepared utility room within the Community Center multi-purpose room to house new equipment for live streaming of City Council meetings.
- Completed seven cleanup events along the stretch of the LA River within the City's boundaries.
- All maintenance staff completed forklift recertification.
- Obtained City Council approval of an Agreement with Graffiti Protective Coatings for Citywide Graffiti Abatement Services.
- Obtained City Council approval of an Agreement with West Coast Arborists for Citywide Tree Maintenance Services.
- Completed repairs and replacement of the City of Bell Library roof.

Maintenance Division FY2026-2027 Goals & Objectives

- Develop and implement a proactive street and public right-of-way cleanliness program to improve overall community appearance and reduce litter accumulation.
- Identify and pursue areas of training for the maintenance staff which best support the maintenance and repair needs of the City.
- Assess the health of the plumbing system at both the Police Department and Veteran's Memorial Park.
- Complete the Installation of new light poles and fixtures at Veteran's Memorial Park.
- Increase the number of sidewalk repair projects done in-house.
- Assess and revise the current process for monitoring all service-related contracts to ensure the City is receiving the highest level of service.



- Ensure that all City owned and leased vehicles receive required maintenance on time.
- Complete a full renovation of the basketball courts at Veteran's Memorial Park.
- Create a phased approach to replacing all missing streetlights and implement the first phase.
- Complete the Citywide red curb repainting program to ensure designated no-parking zones remain clearly visible and enforceable.
- Conduct a Citywide assessment and repainting of street address markings to improve way finding and emergency service response.



FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
74 - PUBLIC WORKS	\$ 6,326,169	\$ 12,651,178	\$ 7,534,336	\$ 16,492,505
Personnel Services	891,147	1,351,558	1,148,801	1,608,032
5100 - REGULAR SALARIES	519,024	918,625	679,800	1,151,563
5200 - PART-TIME SALARIES	82,409	154,469	80,600	114,804
5300 - OVERTIME	22,483	18,000	34,650	25,000
5500 - PAID HOLIDAY	25,267	-	35,950	-
5510 - PAID VACATION	14,528	-	25,150	-
5520 - PAID SICK LEAVE	22,252	-	23,530	-
5550 - PAID WEEKEND STANDBY	7,482	-	5,800	-
5560 - PAID COMPENSATORY LEAVE	564	-	4,173	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	14	-	-	-
5900 - FICA AND MEDI TAXES	52,806	25,704	70,518	21,235
5910 - PERS RETIREMENT EMPLOYER	42,348	28,563	62,000	20,372
5930 - HEALTH INSURANCE	95,901	180,182	113,700	236,883
5931 - VISION	1,075	3,749	1,330	4,090
5932 - DENTAL	3,684	18,365	4,250	20,035
5933 - LIFE	1,310	2,402	6,850	12,851
5991 - CAR AND CELL ALLOWANCE	-	1,500	500	1,200
Operations	3,041,315	3,277,685	2,850,987	2,915,675
6100 - OUTSIDE PROFESSIONAL SERVICES	1,844,685	1,974,355	1,670,187	1,617,075
7000 - UTILITIES SERVICES-GENERAL	505,279	557,130	568,100	577,000
7300 - EQUIPMENT MAINT & REPAIR	90,470	75,500	66,000	64,500
7310 - MAINTENANCE SUPPLIES	17,715	53,000	109,000	31,000
7315 - AUTOMOTIVE MAINT & REPAIR	13,121	23,000	12,300	15,000
7316 - AUTO MAINT&REPAIR- ENTERPRISE	16,483	15,000	10,200	15,000
7317 - VEHICLE FUEL	134,430	153,500	134,000	288,000
7320 - OTHER EQUIPMENT/TOOLS/RENTAL	25,813	42,000	24,900	37,500
7335 - LEASE & RENTALS	2,314	5,000	1,000	2,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	49,000	15,000
7405 - ENCROACHMENT PERMITS	53,012	50,000	53,000	50,000
7700 - OFFICE SUPPLIES	1,340	5,600	3,800	5,600
7705 - GENERAL SUPPLIES	8,430	9,752	5,000	9,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	136,278	178,600	111,600	76,500
7790 - UNIFORMS AND CLOTHING	7,041	8,000	10,500	25,000
7850 - PUBLICATIONS & DUES	84	1,500	-	500
7900 - TRAVEL/TRAINING/EDUCATION	2,698	16,248	7,400	11,500
7905 - CONFERENCES/SEMINARS	3,187	5,000	-	3,500
9194 - CAPITAL LEASE-PRINCIPAL EXP	150,588	73,500	-	57,000
9195 - CAPITAL LEASE-INTEREST EXP	28,348	16,000	15,000	15,000

FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
74 - PUBLIC WORKS	\$ 6,326,169	\$ 12,651,178	\$ 7,534,336	\$ 16,492,505
Capital Outlay	2,393,708	8,021,934	3,534,548	11,968,798
9300 - CAPITAL OUTLAY	2,393,708	8,021,934	3,534,548	11,968,798
2117 - ARPA-FACILITIES & INFRASTRUCTURE	221,487	61,000	88,380	-
2120 - ARPA-FLEET REPLACEMENT PROJECT	155,782	-	-	-
3062 - PRITCHARD FIELD IMPROVEMENT PROJECT	-	-	-	1,116,279
4070 - PW CAPITAL PROJECT CUDAHY	-	33,725	-	-
7001 - TRAFFIC SIGNAL BATTERY BACKUP	288,658	5,000	-	-
7058 - PARK WATER QUALITY PROJECT	10,719	350,000	315,900	-
7067 - CITYWIDE PED CROSSING IMPROVEMENT	23,745	-	-	-
7068 - RANDOLPH CORRIDOR MAT PROJECT	1,476	42,188	-	5,000
7094 - SLURRY SEAL PROJ	191,322	-	-	-
7147 - CA HIGH SPEED RAIL	-	10,000	-	-
7150 - ST IMPROVEMENT PROJ FY23-24	1,188,354	-	-	-
7151 - ST IMPROVEMENT PROJ FY24-25	124,607	985,624	985,565	-
7152 - ATLANTIC AV MEDIAN LANDSCAPING	-	-	-	1,700,000
7153 - FLORA AV ST IMPROVEMENT PROJECT	-	-	-	515,000
7154 - FISHBURN AV ST IMPROVEMENT	-	-	-	500,000
7155 - ANNUAL CONCRETE PROJ FY27	-	-	-	250,000
7156 - SLURRY SEAL ANNUAL PROJ FY27	-	-	-	250,000
7157 - ST IMPROVEMENT/SB1 FY27	-	-	-	1,359,615
7158 - STREET IMPROVEMENTS FY27	-	-	-	450,000
7159 - ADA TRANSITION PLAN	-	-	-	250,000
7160 - CITY SPLASH PADS STORMWATER	-	-	-	250,000
7161 - FLORENCE AVE CORRIDOR PROJ	-	-	-	650,000
7162 - CITYWIDE PED XING ENHANCEMENT	-	-	-	250,000
7163 - SAFETY ACTION PLAN	-	-	-	150,000
7164 - SEWER MAINTENANCE/REPAIR	-	-	-	300,000
7165 - SEWER IMPROVEMENT-FLORENCE	-	-	-	300,000
7180 - TRAFFIC SIGNAL EQPT UPGRADE	60,254	1,401,049	1,400,980	-
7181 - FLORENCE/SLAUSON BRIDGE MAINT	-	20,000	-	-
7182 - GAGE BRIDGE REPAIR PROJ	91,948	1,947,782	171,823	1,412,519
7185 - SEWER SYSTEM IMPROVEMENT PROJECT	-	35,000	-	-
7191 - SIDEWALK IMPROVEMENT PROJ FY26	-	250,000	-	200,000
7192 - PEDESTRIAN IMPROVEMENTS FY26	-	100,000	-	-
7193 - SLURRY SEAL PROJECT FY26	-	250,000	-	250,000
7194 - REGIONAL AERIAL IMAGERY	-	25,000	-	-
7195 - STREET IMPROVEMENT	-	1,500,000	218,500	860,000
7196 - EMERGENCY STREET REPAIR FY26	-	75,000	-	30,000
7197 - PAVEMENT MANAGEMENT PROJECT	25,729	35,000	35,000	-
7198 - ST IMPROVEMENT PROJ FY26 SB1	-	895,566	300,400	890,385
7199 - SINK HOLE REPAIRS	9,628	-	18,000	30,000

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
74 - PUBLIC WORKS	\$ 6,326,169	\$ 12,651,178	\$ 7,534,336	\$ 16,492,505
Summary By Fundings Source	\$ 6,326,169	\$ 12,651,178	\$ 7,534,336	\$ 16,492,505
001 - GENERAL FUND	984,556	1,158,159	1,102,723	1,340,885
100 - AMERICAN RESCUE PLAN ACT 2021	536,357	61,000	88,380	-
103 - AQMD-FUND	-	7,200	-	-
104 - GAS TAX FUND	840,948	868,326	737,500	931,918
105 - SB1 ROAD MAINT & REHAB FUND	776,749	1,703,131	1,107,965	1,900,000
108 - SANITATION/REFUSE FUND	352,625	514,187	417,823	529,826
109 - SEWER FUND	149,090	278,123	182,245	801,014
114 - BIKEWAY/TDA ART-III FUND	1,072	50,000	-	-
300 - CDBG-FUND	63,416	62,287	62,287	56,741
332 - OTHER GRANTS	41,462	2,976,527	1,153,380	1,407,519
333 - CA STATE GRANTS	20,655	55,000	-	-
337 - FEDERAL CIP GRANT	51,962	131,923	131,923	1,116,279
450 - LIGHTING & LANDSCAPING FUND	419,634	524,038	429,200	560,235
460 - BELL STREET LIGHTING DISTRICT	312,207	415,000	354,800	315,000
500 - CAPITAL/SPECIAL PROJ FUND	-	33,725	-	-
600 - MEASURE W - CLEAN WATER PROG	324,200	592,500	566,000	250,000
610 - PRITCHARD FIELD IMPRVMT GRANT	3,556	7,897	9,660	8,414
650 - MEASURE-M-FUND	192,292	2,478,918	619,100	3,227,198
670 - MEASURE-R-FUND	249,211	513,042	389,250	2,245,255
680 - PROP-C-FUND	1,005,292	215,193	180,600	1,802,220
770 - CA-RECYCLE GRANT FUND	886	5,000	1,500	-

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
74 - PUBLIC WORKS	\$ 984,556	\$ 1,158,159	\$ 1,102,723	\$ 1,340,885
00 - NO DIVISION	16,483	30,000	59,200	30,000
Operations	16,483	30,000	59,200	30,000
7316 - AUTO MAINT&REPAIR- ENTERPRISE	16,483	15,000	10,200	15,000
7336 - LEASE & RENTALS - ENTERPRISE	-	15,000	49,000	15,000
68 - PARK MAINTENANCE	141,056	250,167	189,673	180,291
Personnel Services	71,624	79,217	20,173	11,941
5100 - REGULAR SALARIES	47,519	56,721	4,800	8,867
5500 - PAID HOLIDAY	2,882	-	800	-
5510 - PAID VACATION	102	-	150	-
5520 - PAID SICK LEAVE	2,125	-	530	-
5900 - FICA AND MEDI TAXES	3,717	4,339	573	68
5910 - PERS RETIREMENT EMPLOYER	4,077	4,810	600	75
5930 - HEALTH INSURANCE	10,752	11,118	11,100	2,709
5931 - VISION	100	341	120	34
5932 - DENTAL	131	1,670	1,200	167
5933 - LIFE	218	218	300	22
Operations	69,432	170,950	169,500	168,350
6100 - OUTSIDE PROFESSIONAL SERVICES	47,936	121,750	124,800	121,750
7300 - EQUIPMENT MAINT & REPAIR	5,431	30,000	30,000	30,000
7310 - MAINTENANCE SUPPLIES	2,184	5,000	4,600	5,000
7320 - OTHER EQUIPMENT/TOOLS/RENT/	3,000	500	500	500
7700 - OFFICE SUPPLIES	587	600	500	600
7755 - SPECIAL DEPARTMENTAL EXPENSES	7,447	7,600	7,600	5,000
7900 - TRAVEL/TRAINING/EDUCATION	1,444	3,000	1,500	3,000
7905 - CONFERENCES/SEMINARS	1,402	2,500	-	2,500
69 - CIVIC CENTER MAINTENANCE	209,390	183,000	308,300	343,584
Operations	209,390	183,000	308,300	343,584
6100 - OUTSIDE PROFESSIONAL SERVICES	43,205	46,000	59,600	185,584
7000 - UTILITIES SERVICES-GENERAL	127,682	98,000	133,800	132,000
7300 - EQUIPMENT MAINT & REPAIR	17,642	15,000	15,000	9,000
7310 - MAINTENANCE SUPPLIES	3,890	5,000	81,500	3,000
7320 - OTHER EQUIPMENT/TOOLS/RENT/	4,902	5,000	5,000	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	9,414	9,000	9,000	5,000
7850 - PUBLICATIONS & DUES	-	500	-	500
7900 - TRAVEL/TRAINING/EDUCATION	871	2,000	4,400	2,500
7905 - CONFERENCES/SEMINARS	1,785	2,500	-	1,000
73 - ENGINEERING	87,906	108,897	103,750	109,414
Personnel Services	3,557	7,897	9,650	8,414
5100 - REGULAR SALARIES	2,355	6,289	6,300	6,736
5500 - PAID HOLIDAY	138	-	300	-

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
74 - PUBLIC WORKS	\$ 984,556	\$ 1,158,159	\$ 1,102,723	\$ 1,340,885
5520 - PAID SICK LEAVE	107	-	100	-
5900 - FICA AND MEDI TAXES	199	24	500	26
5910 - PERS RETIREMENT EMPLOYER	218	27	650	28
5930 - HEALTH INSURANCE	482	1,445	1,500	1,512
5931 - VISION	1	17	50	17
5932 - DENTAL	54	84	50	84
5933 - LIFE	3	11	200	11
Operations	84,349	101,000	94,100	101,000
6100 - OUTSIDE PROFESSIONAL SERVICE	31,139	45,000	41,100	45,000
7405 - ENCROACHMENT PERMITS	53,012	50,000	53,000	50,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	199	6,000	-	6,000
74 - PW - STREETS	529,722	586,095	441,800	677,597
Personnel Services	60,725	126,895	62,900	69,097
5100 - REGULAR SALARIES	38,846	95,274	38,400	47,520
5200 - PART-TIME SALARIES	(1)	-	-	-
5300 - OVERTIME	137	-	300	-
5500 - PAID HOLIDAY	1,105	-	1,800	-
5510 - PAID VACATION	3,137	-	1,200	-
5520 - PAID SICK LEAVE	637	-	1,300	-
5550 - PAID WEEKEND STANDBY	7,482	-	5,800	-
5560 - PAID COMPENSATORY LEAVE	28	-	500	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	14	-	-	-
5900 - FICA AND MEDI TAXES	3,251	4,547	4,200	236
5910 - PERS RETIREMENT EMPLOYER	2,187	5,073	3,500	261
5930 - HEALTH INSURANCE	3,644	17,658	5,200	8,513
5931 - VISION	29	480	100	174
5932 - DENTAL	176	2,354	100	852
5933 - LIFE	51	308	400	10,341
5991 - CAR AND CELL ALLOWANCE	-	1,200	100	1,200
Operations	468,996	459,200	378,900	608,500
6100 - OUTSIDE PROFESSIONAL SERVICE	183,421	133,700	131,100	150,000
7000 - UTILITIES SERVICES-GENERAL	37,922	35,000	54,000	50,000
7300 - EQUIPMENT MAINT & REPAIR	3,525	5,000	5,000	5,000
7315 - AUTOMOTIVE MAINT & REPAIR	12,915	15,000	12,300	15,000
7317 - VEHICLE FUEL	134,430	150,000	134,000	288,000
7335 - LEASE & RENTALS	914	2,000	1,000	2,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	29,649	46,500	26,500	26,500
9194 - CAPITAL LEASE-PRINCIPAL EXP	54,195	57,000	-	57,000
9195 - CAPITAL LEASE-INTEREST EXP	12,025	15,000	15,000	15,000

Public Safety





CITY of BELL

PUBLIC SAFETY DEPARTMENT





PUBLIC SAFETY DEPARTMENT

Role/Functional Structured Organizational Chart

CHIEF OF POLICE

CAPTAIN

Professional Standards
Policy & Oversight
Training & Education
Administrative Projects
Recruitment

LIEUTENANT

FIELD OPERATIONS

Patrol Division
Jail Division
Traffic Section (Motors)
Community Partnership
Drone Unit
Explorers
Cadets

LIEUTENANT

INVESTIGATIVE/ADMINISTRATIVE OPERATIONS

Detective Bureau
Property Division
Records Division
Contract Coordination Section
Task Force Section
CCW Unit
Dispatch Operations

PUBLIC SAFETY

The Bell Police Department provides law enforcement services to the 2.6 square mile area incorporated as the City of Bell. The Department includes a command staff comprised of a Chief of Police, a Captain, and two Lieutenants who oversee Field Operations and Administrative and Investigative Operations.

Uniformed patrol officers provide a visible deterrent to crime, conduct preliminary investigations, respond to calls for service, enforce traffic laws, and manage incidents and unusual occurrences throughout the City.



Bell Police Detectives investigate crimes, conduct follow-up investigations, and provide valuable investigative expertise during critical incidents.

Bell Police Officers also participate in Grant Funded Traffic Enforcement Operations designed to reduce traffic collisions and alcohol related traffic violations through DUI Check-Points.

A professional staff consisting of Records Personnel, Police Dispatchers, Custody Officer, Cadets, and Administrative Staff support Police Department operations and ensure that staff work and administrative projects are completed in a timely and efficient manner.

Youth Programs and Community outreach initiatives include Drug Abuse Resistance Education (DARE) programs at local schools, Monthly Coffee with a Cop and Neighborhood Watch Meetings, Annual National Night Out Community Events, and a Police Explorer Program designed to provide young men and women with an insight into law enforcement functions while being mentored by police officers.



FY2025-2026 Accomplishments

- Three new police officers were hired in 2025 and one new police officer was hired in 2026. These officers have significantly increased the Bell Police Department's Patrol staffing and have allowed for the introduction of several Task Force memberships that will undoubtedly help to further reduce crime not only in Bell, but throughout the Southeast Los Angeles Region.



- In October of 2025, the Department delivered the first Critical Incident Video as part of ongoing efforts to provide community members with factual information about significant events occurring in the City. Since then, two additional videos have been distributed through social media outlets.
- Thanks in large part to the efforts of our dedicated staff, and our commitment to working with our community, the 2025 Year End crime statistics noted a 22% decrease in Part-One Crimes.



FY2025-2026 Accomplishments

- With the appointment of a new Police Chief, the Department underwent a re-organization that included the addition of a Police Lieutenant. This change brought better oversight to Department operations, allowing one Lieutenant to oversee Administrative and Investigative Operations, and the second Lieutenant to oversee Field Operations.
- The Department signed Agreements with the United States Postal Inspection Service to participate in a Task Force designed to identify and disrupt narcotics shipments attempted to be distributed into the Southern California region.
- The Department acquired a Canine – “Zeus” for the purpose of tracking missing persons. Zeus is currently training alongside other law enforcement groups and preparing for a State and Federal Tracking Certification.



- In early 2026, the Department introduced a Tactical Support Team comprised of several officers and detective personnel who will attend basic Special Weapons and Tactics School and will be used to respond to critical incidents requiring the use of specialized tactics and equipment. These highly trained personnel will also support pre-planned operations on an as-needed basis.
- In August of 2025 the Department Command Staff began participating in weekly Crime Control Meetings designed to analyze crime trends and develop strategies to address issues that are of concern.



Looking Ahead.....

- **Community Police Advisory Board (CPAB):**

A Community Police Advisory Board has been proposed as a way to build a stronger partnership between the police and the community. This Board, consisting of community leaders, and local residents, will help to identify and prioritize crime and quality of life issues impacting Bell.

- **Drone Capabilities:**

Drone technology has proven to be a valuable tool for many City services. The Bell Police Department has proposed to introduce Drone capabilities as part of the widely accepted Drone As A First Responder program. This will allow for faster response to calls for service and unfolding incidents, and will serve to assess damage to buildings, monitor activity in the wake of natural disasters, and provide early detection of crime patterns through extra-patrol of areas throughout the City.

- **Paid Level-One Reserve Officer Program:**

The Department has revised its policy regarding Reserve Police Officers to ensure that Level One Reserves receive basic police officer hourly pay when they are used to support minimum staffing in patrol, or perform duties related to special events. This change in policy will help recruit certified Reserve Officers to join the Bell Police Department and will incentivize current Reserve Officers who do not have a Level One certification to obtain one.

- **Crime Analysis Detail:**

The Department is currently exploring the feasibility of creating a crime analysis detail that will serve to further enhance our officers' ability to track and prevent crime by using data driven analytics and algorithms to determine crime patterns. This information will provide officers with a better understanding of crime trends and will enhance the Department's ability to deploy personnel to areas experiencing a spike in crime.

- **Lefta-Shield:**

The Department is currently working with Lexipol's Lefta-Shield group to acquire a cloud-based tracking system designed to maintain information related to Use of Force Incidents, Employee Evaluations, Complaint Investigations, Vehicle Pursuits and Racial Identity Profiling Act data. This system will provide Command Officers with insight into department and employee trends and provides an easy-to-use platform for complying with state mandates for reporting and retention of significant police activity.



FY2026/2027 Adopted Budget
Detailed Expenditures by Department

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
80 - PUBLIC SAFETY	\$ 10,198,632	\$ 9,733,473	\$ 10,378,546	\$ 10,071,933
Personnel Services	8,690,820	8,390,773	8,985,946	8,744,241
5100 - REGULAR SALARIES	4,007,545	4,727,173	4,296,076	4,896,032
5200 - PART-TIME SALARIES	78,436	385,121	78,400	403,447
5213 - PART TIME CADETS	63,894	-	64,900	-
5300 - OVERTIME	1,052,701	1,019,400	1,110,200	673,440
5315 - OVERTIME TRAINING	88,114	-	87,800	85,000
5320 - OVERTIME RANGE	26,775	-	24,500	20,000
5420 - UNIFORM ALLOWANCE	58,497	-	67,500	66,500
5500 - PAID HOLIDAY	274,640	-	258,671	-
5510 - PAID VACATION	362,110	-	338,197	-
5520 - PAID SICK LEAVE	200,716	-	172,388	-
5530 - PAID INJURY ON DUTY	121,947	-	110,800	20,000
5540 - PAID COURT AND ON CALL	83,255	-	69,500	80,000
5550 - PAID WEEKEND STANDBY	35,245	-	35,200	35,000
5560 - PAID COMPENSATORY LEAVE	61,917	-	59,700	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	-	-	6,300	-
5900 - FICA AND MEDI TAXES	188,528	391,190	180,202	403,902
5910 - PERS RETIREMENT EMPLOYER	896,486	825,031	862,122	894,522
5930 - HEALTH INSURANCE	985,378	939,134	1,032,200	1,004,206
5931 - VISION	11,032	15,677	10,242	15,506
5932 - DENTAL	60,811	76,800	54,728	75,965
5933 - LIFE	6,161	10,046	10,120	14,521
5991 - CAR AND CELL ALLOWANCE	1,200	1,200	1,200	1,200
5992 - BENEFITS EXPENSE	25,433	-	55,000	55,000
Operations	1,232,080	1,242,700	1,300,000	1,327,692
6100 - OUTSIDE PROFESSIONAL SERVICE	768,294	710,500	773,500	779,000
6415 - SERVICE BY OTHER GOVT UNITS	6,058	5,000	5,500	6,800
7000 - UTILITIES SERVICES-GENERAL	61,925	71,200	61,300	71,200
7300 - EQUIPMENT MAINT & REPAIR	34,510	47,500	42,900	49,000
7315 - AUTOMOTIVE MAINT & REPAIR	76,162	125,000	146,600	145,000
7316 - AUTO MAINT&REPAIR- ENTERPRISE	9,220	-	-	-
7320 - OTHER EQUIPMENT/TOOLS/RENTAL	2,903	15,000	-	-
7336 - LEASE & RENTALS - ENTERPRISE	-	-	28,600	23,692
7700 - OFFICE SUPPLIES	36,406	28,600	55,800	28,600
7749 - SHOOTING PRACTICE	242	1,000	2,500	2,000
7750 - SHOOTING RANGE SUPPLIES	15,794	8,000	13,500	8,000
7755 - SPECIAL DEPARTMENTAL EXPENSI	89,432	101,500	96,300	101,500
7783 - YOUTH SERVICES BUREAU	-	1,000	3,200	1,000
7785 - UNIFORMS-EXPLORERS	4,563	4,600	2,400	14,600
7787 - POLICE-EXPLORERS	5,575	3,500	2,500	3,500
7850 - PUBLICATIONS & DUES	13,707	15,800	12,000	15,800
7900 - TRAVEL/TRAINING/EDUCATION	62,657	78,000	53,400	78,000
7905 - CONFERENCES/SEMINARS	1,172	-	-	-

**FY2026/2027 Adopted Budget
Detailed Expenditures by Department**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
80 - PUBLIC SAFETY	\$ 10,198,632	\$ 9,733,473	\$ 10,378,546	\$ 10,071,933
9194 - CAPITAL LEASE-PRINCIPAL EXP	42,549	25,000	-	-
9195 - CAPITAL LEASE-INTEREST EXP	911	1,500	-	-
Capital Outlay	275,733	100,000	92,600	-
9300 - CAPITAL OUTLAY	275,733	100,000	92,600	-
0000 - PATROL VEHICLES	17,400	-	800	-
0287 - JAG GRANT 21GG	40,774			
0323 - JAG GRANT 23GG	29,379			
2122 - RESO 2023-02 SECURITY SYSTEM	72,000	100,000	-	-
8100 - PD- OTHER EQUIPMENT	65,190	-	2,200	-
8134 - BODY CAMERA	50,991	-	-	-
8144 - PD - VEHICLE CHP- CTFGP GRAN	-	-	89,600	-
Summary By Fundings Source	\$ 10,198,633	\$ 9,733,473	\$ 10,378,546	\$ 10,071,933
001 - GENERAL FUND	9,196,600	9,072,185	9,793,700	9,680,910
100 - AMERICAN RESCUE PLAN ACT 2021	83,120	-	61,606	-
108 - SANITATION/REFUSE FUND	48,030	-	-	-
300 - CDBG-FUND	249,844	-	-	-
333 - CA STATE GRANTS	-	-	102,820	-
500 - CAPITAL/SPECIAL PROJ FUND	71,241	-	-	-
710 - FEDERAL FORFEITURES FUND	80,180	91,500	71,800	75,000
720 - COPS-FUND	227,972	341,289	241,920	316,023
740 - JUSTICE ASSISTANCE GRANT FUND	95,149	15,000	-	-
750 - AB-109-TASK FORCE FUND	1,243	5,000	9,300	-
790 - HOMELAND SECURITY GRANT FUND	72,000	100,000	-	-
810 - OTS STATE GRANT	73,254	108,500	97,400	-

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
80 - PUBLIC SAFETY	\$ 9,196,600	\$ 9,072,185	\$ 9,793,700	\$ 9,680,910
00 - NO DIVISION	34,652	-	55,000	55,000
Personnel Services	25,433	-	55,000	55,000
5992 - BENEFITS EXPENSE	25,433	-	55,000	55,000
Operations	9,220	-	-	-
7316 - AUTO MAINT&REPAIR- ENTERPRISE	9,220	-	-	-
75 - CODE ENFORCEMENT	128,279	-	-	-
Personnel Services	110,849	-	-	-
5100 - REGULAR SALARIES	75,311	-	-	-
5300 - OVERTIME	299	-	-	-
5500 - PAID HOLIDAY	3,593	-	-	-
5510 - PAID VACATION	8,315	-	-	-
5520 - PAID SICK LEAVE	1,858	-	-	-
5900 - FICA AND MEDI TAXES	6,841	-	-	-
5910 - PERS RETIREMENT EMPLOYER	7,471	-	-	-
5930 - HEALTH INSURANCE	5,661	-	-	-
5931 - VISION	400	-	-	-
5932 - DENTAL	547	-	-	-
5933 - LIFE	552	-	-	-
Operations	17,430	-	-	-
6100 - OUTSIDE PROFESSIONAL SERVICES	12,103	-	-	-
7315 - AUTOMOTIVE MAINT & REPAIR	2,140	-	-	-
7700 - OFFICE SUPPLIES	453	-	-	-
7755 - SPECIAL DEPARTMENTAL EXPENSES	1,562	-	-	-
7905 - CONFERENCES/SEMINARS	1,172	-	-	-
80 - OPERATIONS	6,511,049	6,260,158	7,096,900	6,584,543
Personnel Services	6,097,152	5,783,058	6,603,800	6,098,251
5100 - REGULAR SALARIES	2,781,264	3,502,378	3,296,500	3,666,846
5200 - PART-TIME SALARIES	420	-	-	-
5300 - OVERTIME	823,214	650,000	823,200	417,440
5420 - UNIFORM ALLOWANCE	49,147	-	57,000	57,000
5500 - PAID HOLIDAY	201,312	-	194,100	-
5510 - PAID VACATION	248,388	-	248,000	-
5520 - PAID SICK LEAVE	158,115	-	129,900	-
5530 - PAID INJURY ON DUTY	121,947	-	110,800	20,000
5540 - PAID COURT AND ON CALL	83,255	-	69,200	80,000
5550 - PAID WEEKEND STANDBY	35,245	-	35,200	35,000
5560 - PAID COMPENSATORY LEAVE	59,641	-	57,500	-
5900 - FICA AND MEDI TAXES	77,065	267,932	89,600	280,514
5910 - PERS RETIREMENT EMPLOYER	709,859	631,279	705,500	712,607
5930 - HEALTH INSURANCE	687,085	660,149	732,800	755,295
5931 - VISION	7,135	10,906	7,100	11,246

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
80 - PUBLIC SAFETY	\$ 9,196,600	\$ 9,072,185	\$ 9,793,700	\$ 9,680,910
5932 - DENTAL	50,693	53,426	43,200	55,095
5933 - LIFE	3,367	6,989	4,200	7,207
Operations	397,106	477,100	493,100	486,292
6100 - OUTSIDE PROFESSIONAL SERVICE	254,224	268,500	291,400	277,000
7000 - UTILITIES SERVICES-GENERAL	68	-	100	-
7300 - EQUIPMENT MAINT & REPAIR	3,959	10,000	3,500	10,000
7315 - AUTOMOTIVE MAINT & REPAIR	61,506	60,000	81,900	80,000
7320 - OTHER EQUIPMENT/TOOLS/RENT/	2,903	-	-	-
7336 - LEASE & RENTALS - ENTERPRISE	-	-	28,600	23,692
7700 - OFFICE SUPPLIES	19,719	15,100	19,700	15,100
7755 - SPECIAL DEPARTMENTAL EXPENSE	53,788	80,000	67,400	80,000
7850 - PUBLICATIONS & DUES	476	500	500	500
7900 - TRAVEL/TRAINING/EDUCATION	463	43,000	-	-
Capital Outlay	16,790	-	-	-
9300 - CAPITAL OUTLAY	16,790	-	-	-
0000 - PATROL VEHICLES	16,790	-	-	-
86 - POLICE ADMINISTRATION	523,452	541,565	604,200	542,272
Personnel Services	419,348	467,865	502,400	468,572
5100 - REGULAR SALARIES	239,087	305,898	282,300	305,365
5300 - OVERTIME	18,252	17,000	18,400	17,000
5420 - UNIFORM ALLOWANCE	2,008	-	1,800	2,000
5500 - PAID HOLIDAY	16,098	-	16,900	-
5510 - PAID VACATION	20,001	-	19,400	-
5520 - PAID SICK LEAVE	6,293	-	6,100	-
5900 - FICA AND MEDI TAXES	10,767	23,401	12,500	23,360
5910 - PERS RETIREMENT EMPLOYER	38,762	47,572	45,800	47,520
5930 - HEALTH INSURANCE	61,023	68,336	85,900	63,084
5931 - VISION	1,174	682	1,200	682
5932 - DENTAL	4,357	3,339	7,400	3,339
5933 - LIFE	328	437	3,500	5,021
5991 - CAR AND CELL ALLOWANCE	1,200	1,200	1,200	1,200
Operations	103,493	73,700	101,000	73,700
6100 - OUTSIDE PROFESSIONAL SERVICE	58,545	26,000	48,700	26,000
7000 - UTILITIES SERVICES-GENERAL	15,148	18,700	15,100	18,700
7300 - EQUIPMENT MAINT & REPAIR	2,094	2,500	2,100	2,500
7700 - OFFICE SUPPLIES	2,792	2,500	9,500	2,500
7755 - SPECIAL DEPARTMENTAL EXPENSE	12,001	9,000	14,400	9,000
7850 - PUBLICATIONS & DUES	12,913	15,000	11,200	15,000
Capital Outlay	610	-	800	-
9300 - CAPITAL OUTLAY	610	-	800	-
0000 - PATROL VEHICLES	610	-	800	-

FY2026/2027 Adopted Budget
001 Gen Fund Detailed Expenditures by Department & Division

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
80 - PUBLIC SAFETY	\$ 9,196,600	\$ 9,072,185	\$ 9,793,700	\$ 9,680,910
87 - SUPPORT	1,999,168	2,270,461	2,037,600	2,499,096
Personnel Services	1,380,453	1,699,661	1,415,800	1,820,996
5100 - REGULAR SALARIES	605,571	812,476	605,500	816,325
5200 - PART-TIME SALARIES	78,016	231,781	78,400	275,934
5300 - OVERTIME	150,542	239,000	150,500	239,000
5315 - OVERTIME TRAINING	88,114	-	87,800	85,000
5320 - OVERTIME RANGE	26,775	-	24,500	20,000
5420 - UNIFORM ALLOWANCE	7,342	-	7,200	7,500
5500 - PAID HOLIDAY	33,619	-	38,900	-
5510 - PAID VACATION	62,438	-	60,100	-
5520 - PAID SICK LEAVE	19,896	-	22,900	-
5560 - PAID COMPENSATORY LEAVE	1,811	-	1,800	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	-	-	6,300	-
5900 - FICA AND MEDI TAXES	65,931	79,886	65,500	82,049
5910 - PERS RETIREMENT EMPLOYER	92,595	130,260	92,500	118,422
5930 - HEALTH INSURANCE	141,592	181,742	167,800	155,592
5931 - VISION	1,583	3,749	1,500	3,238
5932 - DENTAL	3,091	18,365	2,500	15,861
5933 - LIFE	1,538	2,402	2,100	2,075
Operations	618,716	570,800	621,800	678,100
6100 - OUTSIDE PROFESSIONAL SERVICE	443,422	416,000	430,900	476,000
6415 - SERVICE BY OTHER GOVT UNITS	6,058	5,000	5,500	6,800
7000 - UTILITIES SERVICES-GENERAL	46,710	52,500	46,100	52,500
7300 - EQUIPMENT MAINT & REPAIR	26,670	35,000	37,300	36,500
7700 - OFFICE SUPPLIES	13,443	11,000	26,600	11,000
7749 - SHOOTING PRACTICE	242	1,000	2,500	2,000
7750 - SHOOTING RANGE SUPPLIES	15,794	8,000	13,500	8,000
7755 - SPECIAL DEPARTMENTAL EXPENSES	3,865	7,000	6,700	7,000
7850 - PUBLICATIONS & DUES	317	300	300	300
7900 - TRAVEL/TRAINING/EDUCATION	62,193	35,000	52,400	78,000



GRANTS & SPECIAL REVENUE FUNDS

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
090 - BCHA FUND NET INCOME(LOSS)	\$ (622,247)	\$ (2,583,980)	\$ (1,415,224)	\$ (2,793,026)
Revenue	3,640,323	2,509,173	3,519,916	2,460,415
00 - NO DEPARTMENT	3,640,323	2,509,173	3,519,916	2,460,415
Revenue Frm Money & Property	1,137,804	105,000	1,134,600	120,000
4500 - INTEREST INCOME	180,893	80,000	80,000	100,000
4501 - UNREALIZED GAIN/LOSS	27,936	25,000	25,000	20,000
4623 - GAIN ON SALE OF PROPERTY	928,974	-	1,029,600	-
Charge For Current Service	2,501,979	2,403,673	2,384,816	2,340,415
4602 - RENTAL REVENUE BMHP	995,629	1,000,651	1,000,651	995,700
4603 - RENTAL REVENUE FLORENCE MHF	1,147,644	1,049,295	1,049,295	1,035,000
4604 - RENTAL REVENUE- 6317-23 PINE	32,700	30,320	30,320	32,700
4605 - RENTAL REVENUE- 6506 FLORA	9,540	16,097	9,440	-
4606 - RENTAL REVENUE- 6624 FLORA	130,665	118,805	118,805	117,000
4608 - RENTAL REVENUE- BELL-OTIS	57,817	56,795	56,795	56,795
4609 - RENTAL REVENUE- 6229 FLORA	8,605	17,500	17,500	-
4612 - RENTAL REVENUE- FLORENCE	9,920	12,210	12,210	9,920
4613 - RENTAL REVENUE- 6633-PINE	57,190	57,500	57,500	57,900
4614 - RENTAL REVENUE- LUCILLE	6,970	-	-	-
4615 - RENTAL REVENUE- FILMORE	11,400	10,400	10,400	11,400
4616 - RENTAL REVENUE- CHANSLOR	24,000	21,900	21,900	24,000
4617 - RENTAL REVENUE- 6303-PINE	9,900	12,200	-	-
Other	540	500	500	-
4401 - MISC OTHER FEES/SERVICES	540	500	500	-
Expense	4,262,570	5,093,153	4,935,140	5,253,441
00 - NO DEPARTMENT	1,671,055	1,666,929	1,666,930	1,664,804
Transfers Out	1,671,055	1,666,929	1,666,930	1,664,804
8103 - TRANSFER OUT- DS-992	1,288,500	1,284,375	1,284,376	1,282,251
8104 - TRANSFER OUT- GFUND-001	264,860	264,861	264,861	264,861
8106 - TRANSFER OUT- RETIREMENT-106	72,244	72,243	72,243	72,243
8107 - TRANSFER OUT- RISK MGMT-850	40,498	40,497	40,497	40,496
8113 - TRANSFER OUT - EQPT REPL 510	4,953	4,953	4,953	4,953
15 - CITY MANAGER	189,484	242,239	177,280	417,958
Personnel Services	189,484	242,239	177,280	417,958
5100 - REGULAR SALARIES	115,752	172,669	98,400	313,918
5500 - PAID HOLIDAY	7,194	-	7,200	-
5510 - PAID VACATION	8,750	-	8,700	-
5520 - PAID SICK LEAVE	5,433	-	4,700	3,594
5900 - FICA AND MEDI TAXES	10,213	9,609	9,600	15,876
5910 - PERS RETIREMENT EMPLOYER	13,365	19,543	12,300	17,739
5930 - HEALTH INSURANCE	26,423	36,964	31,700	59,559
5931 - VISION	548	528	500	938
5932 - DENTAL	796	2,588	600	4,593

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
090 - BCHA FUND NET INCOME(LOSS)	\$ (622,247)	\$ (2,583,980)	\$ (1,415,224)	\$ (2,793,026)
5933 - LIFE	229	339	2,800	601
5991 - CAR AND CELL ALLOWANCE	780	-	780	1,140
40 - FINANCE DEPARTMENT	47,295	69,589	71,760	65,514
Personnel Services	47,295	69,589	71,760	65,514
5100 - REGULAR SALARIES	31,333	58,281	42,000	54,270
5500 - PAID HOLIDAY	2,190	-	3,200	-
5510 - PAID VACATION	1,208	-	4,500	-
5520 - PAID SICK LEAVE	1,286	-	1,500	-
5560 - PAID COMPENSATORY LEAVE	56	-	100	-
5900 - FICA AND MEDI TAXES	2,625	390	4,100	368
5910 - PERS RETIREMENT EMPLOYER	3,593	544	5,100	510
5930 - HEALTH INSURANCE	4,574	9,148	9,500	9,251
5931 - VISION	33	187	100	170
5932 - DENTAL	263	918	800	835
5933 - LIFE	55	120	760	109
5991 - CAR AND CELL ALLOWANCE	80	-	100	-
45 - CITY ATTORNEY	20,319	30,000	108,300	30,000
Operations	20,319	30,000	108,300	30,000
6105 - LEGAL SERVICES	20,319	30,000	108,300	30,000
70 - COMMUNITY DEVELOPMENT	2,334,418	3,084,396	2,910,870	3,075,165
Personnel Services	109,097	206,026	71,800	122,195
5100 - REGULAR SALARIES	50,717	136,847	48,500	93,279
5200 - PART-TIME SALARIES	7,159	28,751	-	-
5300 - OVERTIME	687	-	-	-
5500 - PAID HOLIDAY	3,759	-	2,500	-
5510 - PAID VACATION	5,489	-	1,400	-
5520 - PAID SICK LEAVE	7,840	-	2,200	-
5560 - PAID COMPENSATORY LEAVE	1,653	-	1,000	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	1,440	-	-	-
5900 - FICA AND MEDI TAXES	6,018	10,125	4,100	2,370
5910 - PERS RETIREMENT EMPLOYER	5,853	8,786	4,200	2,618
5930 - HEALTH INSURANCE	17,060	18,397	6,700	22,435
5931 - VISION	159	477	100	228
5932 - DENTAL	929	2,337	800	1,119
5933 - LIFE	273	306	300	146
5991 - CAR AND CELL ALLOWANCE	60	-	-	-
Operations	1,669,471	2,878,370	2,839,070	2,952,970
6100 - OUTSIDE PROFESSIONAL SERVICE	574,265	681,300	980,400	681,300
7000 - UTILITIES SERVICES-GENERAL	693,199	618,000	693,500	692,600
7205 - PROPERTY INSURANCE	193,771	193,770	193,770	193,770

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
090 - BCHA FUND NET INCOME(LOSS)	\$ (622,247)	\$ (2,583,980)	\$ (1,415,224)	\$ (2,793,026)
7300 - EQUIPMENT MAINT & REPAIR	196,801	667,600	947,400	667,600
7600 - MISCELLANEOUS	319	702,700	16,500	702,700
7700 - OFFICE SUPPLIES	1,805	4,500	2,000	4,500
7850 - PUBLICATIONS & DUES	910	3,000	300	3,000
7900 - TRAVEL/TRAINING/EDUCATION	8,400	7,500	5,200	7,500
Capital Outlay	555,851	-	-	-
9300 - CAPITAL OUTLAY	555,851	-	-	-
5101 - BCHA BMHP	180,000	-	-	-
5102 - BCHA FVMHP	230,851	-	-	-
5103 - HOUSING UNITS & BELL HOUSE	145,000	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
100 - ARPA FUND NET INCOME(LOSS)	\$ 167,844	\$ -	\$ -	\$ -
Revenue	2,619,706	1,625,000	3,495,434	-
00 - NO DEPARTMENT	2,405,978	1,625,000	3,495,434	-
Revenue Frm Money & Property	167,844	125,000	55,000	-
4500 - INTEREST INCOME	105,447	50,000	50,000	-
4501 - UNREALIZED GAIN/LOSS	62,396	75,000	5,000	-
Revenue From Other Agencies	2,238,135	1,500,000	1,000,000	-
4438 - COVID19 RELIEF BILL	2,238,135	1,500,000	1,000,000	-
Transfers In	-	-	2,440,434	-
4824 - TRANSFER IN- GENERAL FUND-001	-	-	2,440,434	-
15 - CITY MANAGER	57,945	-	-	-
Other	57,945	-	-	-
4817 - ISSUANCE OF LEASE PAYABLE	57,945	-	-	-
74 - PUBLIC WORKS	155,782	-	-	-
Other	155,782	-	-	-
4817 - ISSUANCE OF LEASE PAYABLE	155,782	-	-	-
Expense	2,451,862	1,625,000	3,495,434	-
15 - CITY MANAGER	177,052	300,000	2,609,364	-
Operations	20,982	-	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	20,683	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	298	-	-	-
Capital Outlay	156,070	300,000	2,609,364	-
9300 - CAPITAL OUTLAY	156,070	300,000	2,609,364	-
2119 - ARPA-FISCAL HEALTH & SUSTAIN	156,070	300,000	2,609,364	-
25 - HUMAN RESOURCES	11,700	-	-	-
Capital Outlay	11,700	-	-	-
9300 - CAPITAL OUTLAY	11,700	-	-	-
2121 - ARPA-IT IMPROVEMENTS & UPGRADES	11,700	-	-	-
40 - FINANCE DEPARTMENT	132,068	-	105,097	-
Operations	93,679	-	-	-
7300 - EQUIPMENT MAINT & REPAIR	6,288	-	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	82,295	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	5,096	-	-	-
Capital Outlay	38,389	-	105,097	-
9300 - CAPITAL OUTLAY	38,389	-	105,097	-
2106 - SPRINGBROOK UPGRADE	14,233	-	105,097	-
2121 - ARPA-IT IMPROVEMENTS & UPGRADES	24,156	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
100 - ARPA FUND NET INCOME(LOSS)	\$ 167,844	\$ -	\$ -	\$ -
50 - CITY CLERK	-	90,000	83,120	-
Capital Outlay	-	90,000	83,120	-
9300 - CAPITAL OUTLAY	-	90,000	83,120	-
2121 - ARPA-IT IMPROVEMENTS & UPGI	-	90,000	83,120	-
60 - COMMUNITY SERVICE PROGRAMS	607,863	855,000	468,442	-
Operations	6,563	-	-	-
7300 - EQUIPMENT MAINT & REPAIR	6,563	-	-	-
2118 - ARPA-COMMUNITY SERVICE PROJ	6,563	-	-	-
Capital Outlay	601,300	855,000	468,442	-
9300 - CAPITAL OUTLAY	601,300	855,000	468,442	-
2107 - WEBSITE REDESIGN	76,834	155,000	73,016	-
2108 - LIVE STREAM UPGRADE	2,850	-	-	-
2118 - ARPA-COMMUNITY SERVICE PROJ	521,616	700,000	376,626	-
2121 - ARPA-IT IMPROVEMENTS & UPGI	-	-	18,800	-
70 - COMMUNITY DEVELOPMENT	903,703	319,000	79,425	-
Personnel Services	69,283	-	20,705	-
5200 - PART-TIME SALARIES	63,345	-	19,234	-
5520 - PAID SICK LEAVE	941	-	-	-
5900 - FICA AND MEDI TAXES	4,918	-	1,471	-
5910 - PERS RETIREMENT EMPLOYER	78	-	-	-
Operations	212,741	-	-	-
6100 - OUTSIDE PROFESSIONAL SERVICE	32,000	-	-	-
7300 - EQUIPMENT MAINT & REPAIR	180,741	-	-	-
Capital Outlay	621,678	319,000	58,720	-
9300 - CAPITAL OUTLAY	621,678	319,000	58,720	-
2092 - ARROYO(CHELI) SPECIFIC PLAN	13,337	53,000	-	-
2093 - ARROYO(ATLANTIC) SPECIFIC PI	24,194	66,000	-	-
2110 - ZONING CODE UPDATE	81,785	200,000	3,000	-
2116 - ARPA-ECONOMIC DEV PROJECT	347,093	-	50,758	-
2121 - ARPA-IT IMPROVEMENTS & UPGI	155,269	-	4,962	-
74 - PUBLIC WORKS	536,357	61,000	88,380	-
Operations	159,087	-	-	-
7300 - EQUIPMENT MAINT & REPAIR	46,371	-	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	96,393	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	16,323	-	-	-
Capital Outlay	377,269	61,000	88,380	-
9300 - CAPITAL OUTLAY	377,269	61,000	88,380	-
2117 - ARPA-FACILITIES & INFRASTRUC	221,487	61,000	88,380	-
2120 - ARPA-FLEET REPLACEMENT PROJ	155,782	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
100 - ARPA FUND NET INCOME(LOSS)	\$ 167,844	\$ -	\$ -	\$ -
80 - PUBLIC SAFETY	83,120	-	61,606	-
Personnel Services	83,120	-	61,606	-
5100 - REGULAR SALARIES	50,783	-	26,276	-
5500 - PAID HOLIDAY	3,462	-	3,371	-
5510 - PAID VACATION	560	-	2,897	-
5520 - PAID SICK LEAVE	2,764	-	5,388	-
5560 - PAID COMPENSATORY LEAVE	84	-	-	-
5900 - FICA AND MEDI TAXES	4,410	-	2,902	-
5910 - PERS RETIREMENT EMPLOYER	4,837	-	3,202	-
5930 - HEALTH INSURANCE	15,120	-	17,200	-
5931 - VISION	42	-	42	-
5932 - DENTAL	895	-	128	-
5933 - LIFE	164	-	200	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
103 - AQMD-FUND NET INCOME(LOSS)	\$ 59,246	\$ 46,800	\$ 54,000	\$ 53,000
Revenue	59,246	54,000	54,000	53,000
00 - NO DEPARTMENT	59,246	54,000	54,000	53,000
Revenue Frm Money & Property	14,858	9,000	9,000	8,000
4500 - INTEREST INCOME	12,143	7,000	7,000	7,000
4501 - UNREALIZED GAIN/LOSS	2,715	2,000	2,000	1,000
Revenue From Other Agencies	44,388	45,000	45,000	45,000
4390 - INTERGOVERNMENTAL- AB2766	44,388	45,000	45,000	45,000
Expense	-	7,200	-	-
74 - PUBLIC WORKS	-	7,200	-	-
Operations	-	7,200	-	-
6100 - OUTSIDE PROFESSIONAL SERVI	-	3,200	-	-
7755 - SPECIAL DEPARTMENTAL EXPEI	-	4,000	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
104 - GAS TAX FUND NET INCOME(LOSS)	\$ (89,279)	\$ (120,211)	\$ 7,115	\$ (154,689)
Revenue	970,416	969,316	965,816	998,430
00 - NO DEPARTMENT	970,416	969,316	965,816	998,430
Revenue Frm Money & Property	19,261	12,500	9,000	7,000
4500 - INTEREST INCOME	16,685	6,000	6,000	6,000
4501 - UNREALIZED GAIN/LOSS	2,576	6,500	3,000	1,000
Revenue From Other Agencies	951,155	956,816	956,816	991,430
4230 - HUT SECTION 2103	326,431	310,630	310,630	333,710
4231 - GAS TAX (PROP III) 2105	212,281	217,291	217,291	223,150
4232 - 2106 GAS TAX (2001)	125,666	126,341	126,341	130,170
4233 - 2107 GAS TAX (3001)	280,777	296,554	296,554	298,400
4234 - 21075 GAS TAX (4001)	6,000	6,000	6,000	6,000
Expense	1,059,695	1,089,527	958,701	1,153,119
00 - NO DEPARTMENT	218,747	221,201	221,201	221,201
Transfers Out	218,747	221,201	221,201	221,201
8104 - TRANSFER OUT- GFUND-001	164,074	164,074	164,074	164,074
8106 - TRANSFER OUT- RETIREMENT-11	39,569	39,569	39,569	39,569
8107 - TRANSFER OUT- RISK MGMT-850	15,104	17,558	17,558	17,558
74 - PUBLIC WORKS	840,948	868,326	737,500	931,918
Personnel Services	287,864	271,708	235,000	332,418
5100 - REGULAR SALARIES	175,147	163,174	135,000	227,080
5200 - PART-TIME SALARIES	32,442	64,182	33,100	43,625
5300 - OVERTIME	561	-	500	-
5500 - PAID HOLIDAY	7,856	-	6,400	-
5510 - PAID VACATION	3,899	-	4,900	-
5520 - PAID SICK LEAVE	6,847	-	5,300	-
5560 - PAID COMPENSATORY LEAVE	175	-	700	-
5900 - FICA AND MEDI TAXES	16,775	4,737	15,900	4,869
5910 - PERS RETIREMENT EMPLOYER	13,582	4,050	11,700	4,536
5930 - HEALTH INSURANCE	28,794	31,432	19,300	47,360
5931 - VISION	332	586	300	757
5932 - DENTAL	1,075	2,872	600	3,706
5933 - LIFE	381	376	1,200	485
5991 - CAR AND CELL ALLOWANCE	-	300	100	-
Operations	553,084	596,618	502,500	429,500
6100 - OUTSIDE PROFESSIONAL SERVICE	541,041	541,618	480,000	400,000
7300 - EQUIPMENT MAINT & REPAIR	135	500	300	500
7310 - MAINTENANCE SUPPLIES	5,165	8,000	7,500	8,000
7317 - VEHICLE FUEL	-	2,500	-	-
7320 - OTHER EQUIPMENT/TOOLS/RENT	5,000	16,500	9,100	10,000
7335 - LEASE & RENTALS	-	1,000	-	-
7705 - GENERAL SUPPLIES	310	3,000	3,000	3,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
104 - GAS TAX FUND NET INCOME(LOSS)	\$ (89,279)	\$ (120,211)	\$ 7,115	\$ (154,689)
7755 - SPECIAL DEPARTMENTAL EXPENSE	1,050	1,000	1,100	2,000
7900 - TRAVEL/TRAINING/EDUCATION	382	5,000	1,500	6,000
9194 - CAPITAL LEASE-PRINCIPAL EXP	-	16,500	-	-
9195 - CAPITAL LEASE-INTEREST EXP	-	1,000	-	-
Capital Outlay	-	-	-	170,000
9300 - CAPITAL OUTLAY	-	-	-	170,000
7153 - FLORA AV ST IMPROVEMENT PROJECT	-	-	-	40,000
7154 - FISHBURN AV ST IMPROVEMENT PROJECT	-	-	-	50,000
7158 - STREET IMPROVEMENTS FY27	-	-	-	50,000
7196 - EMERGENCY STREET REPAIR	-	-	-	15,000
7199 - SINK HOLE REPAIRS	-	-	-	15,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
105 - SB1 FUND NET INCOME(LOSS)	\$ 200,724	\$ (783,065)	\$ (145,665)	\$ (909,750)
Revenue	977,473	920,066	962,300	990,250
00 - NO DEPARTMENT	977,473	920,066	962,300	990,250
Revenue Frm Money & Property	45,987	24,500	39,200	32,500
4500 - INTEREST INCOME	37,983	5,400	35,300	30,000
4501 - UNREALIZED GAIN/LOSS	8,003	19,100	3,900	2,500
Revenue From Other Agencies	931,486	895,566	923,100	957,750
4236 - SB1-ROAD MAINTENANCE REHA	931,486	895,566	923,100	957,750
Expense	776,749	1,703,131	1,107,965	1,900,000
74 - PUBLIC WORKS	776,749	1,703,131	1,107,965	1,900,000
Capital Outlay	776,749	1,703,131	1,107,965	1,900,000
9300 - CAPITAL OUTLAY	776,749	1,703,131	1,107,965	1,900,000
7150 - ST IMPROVEMENT PROJ FY23-	700,000	-	-	-
7151 - ST IMPROVEMENT PROJ FY24-	76,749	807,565	807,565	-
7157 - ST IMPROVEMENT/SB1 FY27	-	-	-	1,009,615
7198 - ST IMPROVEMENT PRJ FY26 S	-	895,566	300,400	890,385

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
106 - RETIREMENT FUND NET INCOME(LOSS)	\$ 306,622	\$ (410,037)	\$ (251,698)	\$ (673,696)
Revenue	4,777,557	4,631,513	4,836,867	4,886,213
00 - NO DEPARTMENT	4,777,557	4,631,513	4,836,867	4,886,213
Property Taxes	4,487,982	4,451,700	4,543,000	4,592,400
4010 - CURRENT YEAR SECURED	2,838,356	2,750,000	2,850,000	2,900,000
4011 - CURRENT YEAR UNSECURED	90,013	98,000	98,000	98,000
4012 - SUPPLEMENTAL	33,232	69,000	49,200	49,000
4013 - REDEMPTIONS	37,372	55,000	40,800	41,000
4014 - PRIOR YEAR SEC & UNSEC	22,021	2,100	30,600	30,000
4016 - INTEREST & PENALTIES TAXES	8,878	7,900	10,500	10,500
4021 - HOMEOWNERS EXEMP SECUREI	18,116	19,700	13,900	13,900
4027 - RETIREMENT- RPTTF TAX DIST C	1,439,995	1,450,000	1,450,000	1,450,000
Revenue Frm Money & Property	117,262	7,500	121,554	121,500
4500 - INTEREST INCOME	111,815	4,000	120,000	120,000
4501 - UNREALIZED GAIN/LOSS	5,447	3,500	1,554	1,500
Transfers In	172,313	172,313	172,313	172,313
4819 - TRANSFER IN- GAS TAX(104)	39,569	39,569	39,569	39,569
4821 - TRANSFER IN- SEWER (109)	37,668	37,668	37,668	37,668
4823 - TRANSFER IN-LIGHTNG/LNSCP-4	22,832	22,832	22,832	22,832
4826 - TRANSFER IN-BCHA-090	72,244	72,244	72,244	72,244
Expense	4,470,934	5,041,550	5,088,565	5,559,909
25 - HUMAN RESOURCES	4,470,934	5,041,550	5,088,565	5,559,909
Personnel Services	4,470,934	5,041,550	5,088,565	5,559,909
5910 - PERS RETIREMENT EMPLOYER	-	-	500	-
5925 - ANNUAL UNFUND PENSION COS'	3,974,276	4,570,000	4,518,200	5,042,909
5930 - HEALTH INSURANCE	484,821	461,000	561,465	505,000
5931 - VISION	2,052	1,800	1,500	2,000
5932 - DENTAL	9,786	8,500	6,900	10,000
5933 - LIFE	-	250	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
108 - SANITATION/REFUSE NET INCOME(LOSS)	\$ (117,406)	\$ (465,424)	\$ (140,904)	\$ (302,992)
Revenue	602,353	466,000	739,350	744,000
00 - NO DEPARTMENT	634,545	466,000	739,350	744,000
Property Taxes	2,799	-	(650)	-
4010 - CURRENT YEAR SECURED	126	-	1,350	-
4013 - REDEMPTIONS	65	-	(2,100)	-
4016 - INTEREST & PENALTIES TAXES	1,493	-	100	-
4017 - DEBT SERVICE ASSESSMENT	1,116	-	-	-
Revenue Frm Money & Property	(1,748)	16,000	-	-
4500 - INTEREST INCOME	175	8,500	-	-
4501 - UNREALIZED GAIN/LOSS	(1,923)	7,500	-	-
Charge For Current Service	609,022	450,000	740,000	744,000
4025 - NPDES-QRT PROGRAM FEE	609,022	450,000	740,000	744,000
Transfers In	24,472	-	-	-
4824 - TRANSFER IN- GENERAL FUND-0	24,472	-	-	-
60 - COMMUNITY SERVICE PROGRAMS	(32,192)	-	-	-
Parks and Recreation	(32,192)	-	-	-
4456 - MISC PARKS AND RECS	(32,192)	-	-	-
Expense	719,759	931,424	880,254	1,046,992
00 - NO DEPARTMENT	184,759	184,759	184,759	184,759
Transfers Out	184,759	184,759	184,759	184,759
8104 - TRANSFER OUT- GFUND-001	137,729	137,729	137,729	137,729
8107 - TRANSFER OUT- RISK MGMT-850	30,397	30,397	30,397	30,397
8113 - TRANSFER OUT - EQPT REPL 510	16,633	16,633	16,633	16,633
15 - CITY MANAGER	107,307	83,034	193,672	209,072
Personnel Services	8,308	28,034	8,672	4,072
5100 - REGULAR SALARIES	5,048	23,195	4,900	3,247
5500 - PAID HOLIDAY	319	-	350	-
5510 - PAID VACATION	440	-	479	-
5520 - PAID SICK LEAVE	273	-	244	-
5900 - FICA AND MEDI TAXES	464	290	477	6
5910 - PERS RETIREMENT EMPLOYER	510	322	472	7
5930 - HEALTH INSURANCE	1,194	3,669	1,500	756
5931 - VISION	22	85	100	9
5932 - DENTAL	27	417	30	42
5933 - LIFE	11	55	120	6
Operations	98,999	55,000	185,000	205,000
6100 - OUTSIDE PROFESSIONAL SERVICE	98,999	55,000	185,000	205,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
108 - SANITATION/REFUSE NET INCOME(LOSS)	\$ (117,406)	\$ (465,424)	\$ (140,904)	\$ (302,992)
45 - CITY ATTORNEY	26,982	29,000	29,000	29,000
Operations	26,982	29,000	29,000	29,000
6105 - LEGAL SERVICES	26,982	29,000	29,000	29,000
70 - COMMUNITY DEVELOPMENT	55	120,444	55,000	94,335
Personnel Services	55	120,444	55,000	94,335
5100 - REGULAR SALARIES	48	93,360	24,900	73,664
5500 - PAID HOLIDAY	-	-	1,900	-
5510 - PAID VACATION	-	-	2,000	-
5520 - PAID SICK LEAVE	-	-	1,500	-
5900 - FICA AND MEDI TAXES	4	2,431	2,400	1,495
5910 - PERS RETIREMENT EMPLOYER	4	4,411	4,400	2,707
5930 - HEALTH INSURANCE	-	17,967	17,900	14,695
5931 - VISION	-	348	-	271
5932 - DENTAL	-	1,704	-	1,329
5933 - LIFE	-	223	-	174
74 - PUBLIC WORKS	352,625	514,187	417,823	529,826
Personnel Services	241,114	364,057	313,323	393,826
5100 - REGULAR SALARIES	112,575	197,165	156,400	230,534
5200 - PART-TIME SALARIES	49,968	90,287	47,500	71,178
5300 - OVERTIME	21,583	18,000	32,800	25,000
5500 - PAID HOLIDAY	5,353	-	7,600	-
5510 - PAID VACATION	2,360	-	5,400	-
5520 - PAID SICK LEAVE	5,240	-	6,100	-
5560 - PAID COMPENSATORY LEAVE	118	-	1,023	-
5900 - FICA AND MEDI TAXES	14,904	8,030	19,300	7,688
5910 - PERS RETIREMENT EMPLOYER	8,911	9,444	14,400	6,250
5930 - HEALTH INSURANCE	18,891	36,384	20,400	47,714
5931 - VISION	218	726	300	835
5932 - DENTAL	708	3,556	700	4,090
5933 - LIFE	284	465	1,300	535
5991 - CAR AND CELL ALLOWANCE	-	-	100	-
Operations	111,510	150,130	104,500	136,000
6100 - OUTSIDE PROFESSIONAL SERVICE	72,244	83,000	68,900	75,000
7000 - UTILITIES SERVICES-GENERAL	18,056	22,130	19,900	25,000
7300 - EQUIPMENT MAINT & REPAIR	6,550	20,000	6,500	10,000
7315 - AUTOMOTIVE MAINT & REPAIR	206	8,000	-	-
7705 - GENERAL SUPPLIES	4,856	1,000	1,000	1,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	5,920	16,000	5,900	15,000
7790 - UNIFORMS AND CLOTHING	3,594	-	2,300	10,000
7850 - PUBLICATIONS & DUES	84	-	-	-

**FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
108 - SANITATION/REFUSE NET INCOME(LOSS)	\$ (117,406)	\$ (465,424)	\$ (140,904)	\$ (302,992)
80 - PUBLIC SAFETY	48,030	-	-	-
Personnel Services	48,030	-	-	-
5100 - REGULAR SALARIES	21,983	-	-	-
5500 - PAID HOLIDAY	1,515	-	-	-
5510 - PAID VACATION	3,408	-	-	-
5520 - PAID SICK LEAVE	651	-	-	-
5900 - FICA AND MEDI TAXES	2,124	-	-	-
5910 - PERS RETIREMENT EMPLOYER	3,760	-	-	-
5930 - HEALTH INSURANCE	14,179	-	-	-
5931 - VISION	261	-	-	-
5932 - DENTAL	46	-	-	-
5933 - LIFE	103	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
109 - SEWER FUND NET INCOME(LOSS)	\$ 55,614	\$ (48,679)	\$ 703,799	\$ 66,530
Revenue	353,459	378,200	1,034,800	1,016,300
00 - NO DEPARTMENT	353,459	378,200	1,034,800	1,016,300
Property Taxes	345,655	355,900	1,028,100	1,009,100
4010 - CURRENT YEAR SECURED	339,987	346,800	1,020,000	1,000,000
4013 - REDEMPTIONS	6,347	7,500	6,500	7,500
4016 - INTEREST & PENALTIES TAXES	1,597	1,600	1,600	1,600
4017 - DEBT SERVICE ASSESSMENT	(2,276)	-	-	-
Revenue Frm Money & Property	7,804	22,300	6,700	7,200
4500 - INTEREST INCOME	9,384	5,700	5,700	5,700
4501 - UNREALIZED GAIN/LOSS	(1,580)	16,600	1,000	1,500
Expense	297,846	426,879	331,001	949,770
00 - NO DEPARTMENT	148,756	148,756	148,756	148,756
Transfers Out	148,756	148,756	148,756	148,756
8104 - TRANSFER OUT- GFUND-001	92,641	92,641	92,641	92,641
8106 - TRANSFER OUT- RETIREMENT-10	37,668	37,668	37,668	37,668
8107 - TRANSFER OUT- RISK MGMT-850	16,715	16,715	16,715	16,715
8113 - TRANSFER OUT - EQPT REPL 510	1,732	1,732	1,732	1,732
74 - PUBLIC WORKS	149,090	278,123	182,245	801,014
Personnel Services	76,447	104,323	117,845	141,014
5100 - REGULAR SALARIES	45,715	80,187	76,300	111,168
5300 - OVERTIME	-	-	300	-
5500 - PAID HOLIDAY	2,914	-	4,600	-
5510 - PAID VACATION	2,104	-	3,600	-
5520 - PAID SICK LEAVE	2,812	-	1,300	-
5560 - PAID COMPENSATORY LEAVE	118	-	400	-
5900 - FICA AND MEDI TAXES	4,105	1,149	6,645	1,634
5910 - PERS RETIREMENT EMPLOYER	4,503	1,273	7,000	1,805
5930 - HEALTH INSURANCE	13,237	19,150	16,400	22,908
5931 - VISION	163	392	100	535
5932 - DENTAL	631	1,920	450	2,621
5933 - LIFE	146	251	750	343
Operations	72,643	173,800	64,400	60,000
6100 - OUTSIDE PROFESSIONAL SERVICE	64,632	134,800	50,100	35,000
7310 - MAINTENANCE SUPPLIES	681	8,000	2,400	-
7320 - OTHER EQUIPMENT/TOOLS/RENT	3,129	5,000	3,200	10,000
7700 - OFFICE SUPPLIES	754	5,000	3,300	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	-	10,000	-	-
7790 - UNIFORMS AND CLOTHING	3,447	5,000	5,400	10,000
7850 - PUBLICATIONS & DUES	-	1,000	-	-
7900 - TRAVEL/TRAINING/EDUCATION	-	5,000	-	-

**FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund**

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
109 - SEWER FUND NET INCOME(LOSS)	\$ 55,614	\$ (48,679)	\$ 703,799	\$ 66,530
Capital Outlay	-	-	-	600,000
9300 - CAPITAL OUTLAY	-	-	-	600,000
7164 - SEWER MAINTENANCE/REPAIR	-	-	-	300,000
7165 - SEWER IMPROVEMENT-FLORE	-	-	-	300,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
110 - RECYCLING FUND NET INCOME(LOSS)	\$ (20,714)	\$ 6,200	\$ -	\$ -
Revenue	1,146	6,200	-	-
00 - NO DEPARTMENT	1,146	6,200	-	-
Property Taxes	15	5,100	-	-
4010 - CURRENT YEAR SECURED	-	5,000	-	-
4011 - CURRENT YEAR UNSECURED	13	50	-	-
4013 - REDEMPTIONS	2	50	-	-
Revenue Frm Money & Property	1,131	1,100	-	-
4500 - INTEREST INCOME	967	300	-	-
4501 - UNREALIZED GAIN/LOSS	164	800	-	-
Expense	21,860	-	-	-
00 - NO DEPARTMENT	21,860	-	-	-
Transfers Out	21,860	-	-	-
8104 - TRANSFER OUT- GFUND-001	21,860	-	-	-
114 - BIKEWAY/TDA ART-III NET INCOME(LOSS)	\$ (967)	\$ (23,391)	\$ -	\$ -
Revenue	105	26,609	-	-
00 - NO DEPARTMENT	105	26,609	-	-
Revenue Frm Money & Property	105	-	-	-
4500 - INTEREST INCOME	23	-	-	-
4501 - UNREALIZED GAIN/LOSS	82	-	-	-
Revenue From Other Agencies	-	26,609	-	-
4349 - MTA-TDA ARTICLE 3	-	26,609	-	-
Expense	1,072	50,000	-	-
74 - PUBLIC WORKS	1,072	50,000	-	-
Capital Outlay	1,072	50,000	-	-
9300 - CAPITAL OUTLAY	1,072	50,000	-	-
7150 - ST IMPROVEMENT PROJ FY23-	1,072	-	-	-
7191 - SIDEWALK IMPROVEMENT PRI	-	50,000	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
210 - CRA- SUCCESSOR AGCY NET INCOME(LOS	\$ (2,359,195)	\$ (59,397)	\$ 506,272	\$ 157,181
Revenue	2,016,294	1,467,120	1,426,406	1,511,446
00 - NO DEPARTMENT	1,912,403	1,467,120	1,426,406	1,511,446
Property Taxes	1,792,033	1,426,120	1,347,406	1,405,446
4028 - LA CO- RPTTF TAX DIST	1,501,220	1,373,820	1,347,406	1,265,785
4030 - LA CO PASS THRU	290,813	52,300	-	139,661
Revenue Frm Money & Property	120,370	41,000	79,000	106,000
4500 - INTEREST INCOME	48,052	5,000	43,000	40,000
4501 - UNREALIZED GAIN/LOSS	36,336	-	-	30,000
4601 - RENTS & CONCESSIONS	36,000	36,000	36,000	36,000
4623 - GAIN ON SALE OF PROPERTY	(18)	-	-	-
70 - COMMUNITY DEVELOPMENT	103,891	-	-	-
Other Revenue	103,891	-	-	-
4320 - DEVELOPER AGREEMENT	103,891	-	-	-
Expense	4,375,488	1,526,517	920,134	1,354,265
00 - NO DEPARTMENT	4,226,051	1,199,734	920,134	1,073,036
Operations	3,212,160	-	-	-
6130 - SETTLEMENT EXPENSE	2,104,837	-	-	-
7620 - EXTRAORDINARY GAIN/LOSS	1,107,323	-	-	-
Debt Service	880,243	1,046,920	920,134	939,236
9111 - DS-PRINCIPAL-2025 TARB	(0)	498,000	498,174	521,120
9160 - DS-INTEREST-2003 TARB	221,848	-	-	-
9161 - DS-INTEREST-2025 TARB	140,198	293,670	293,496	264,616
9188 - DS-INTEREST SETTLEMENT	125,386	-	-	-
9190 - ENFORCEABLE OBLIGATION PYI	153,765	250,000	124,964	150,000
9192 - CERTIFICATE OF INSURANCE	240,501	-	-	-
9198 - FISCAL AGENT FEES	(1,455)	5,250	3,500	3,500
Capital Outlay	133,648	152,814	-	133,800
9401 - DEPRECIATION EXP-BUILDINGS	128,244	147,411	-	128,300
9405 - DEPRECIATION EXP-IMPROVEME	5,403	5,403	-	5,500
15 - CITY MANAGER	-	-	-	18,394
Personnel Services	-	-	-	18,394
5100 - REGULAR SALARIES	-	-	-	14,227
5900 - FICA AND MEDI TAXES	-	-	-	163
5910 - PERS RETIREMENT EMPLOYER	-	-	-	180
5930 - HEALTH INSURANCE	-	-	-	3,489
5931 - VISION	-	-	-	51
5932 - DENTAL	-	-	-	250
5933 - LIFE	-	-	-	33

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
210 - CRA- SUCCESSOR AGCY NET INCOME(LOS	\$ (2,359,195)	\$ (59,397)	\$ 506,272	\$ 157,181
40 - FINANCE DEPARTMENT	9,189	4,400	-	4,400
Operations	9,189	4,400	-	4,400
6100 - OUTSIDE PROFESSIONAL SERVI	9,189	4,400	-	4,400
45 - CITY ATTORNEY	67,496	102,500	-	125,000
Operations	67,496	102,500	-	125,000
6105 - LEGAL SERVICES	67,496	102,500	-	125,000
70 - COMMUNITY DEVELOPMENT	72,753	219,883	-	133,435
Personnel Services	62,293	42,883	-	38,035
5100 - REGULAR SALARIES	31,524	35,978	-	31,285
5500 - PAID HOLIDAY	2,214	-	-	-
5510 - PAID VACATION	6,656	-	-	-
5520 - PAID SICK LEAVE	4,058	-	-	-
5560 - PAID COMPENSATORY LEAVE	367	-	-	-
5570 - PAID IN LIEU OF ANNUAL LEAVE	432	-	-	-
5900 - FICA AND MEDI TAXES	3,457	495	-	431
5910 - PERS RETIREMENT EMPLOYER	2,858	549	-	476
5930 - HEALTH INSURANCE	9,951	5,459	-	5,442
5931 - VISION	69	61	-	61
5932 - DENTAL	463	300	-	300
5933 - LIFE	66	39	-	39
5991 - CAR AND CELL ALLOWANCE	180	-	-	-
Operations	10,460	177,000	-	95,400
6100 - OUTSIDE PROFESSIONAL SERVI	10,460	177,000	-	95,400

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
220 - CRA-LOW/MOD SA NET INCOME(LOSS)	\$ 45,157	\$ 23,336	\$ (4,305)	\$ (336,797)
Revenue	76,710	50,000	30,200	32,000
00 - NO DEPARTMENT	76,710	50,000	30,200	32,000
Revenue Frm Money & Property	76,710	50,000	30,200	32,000
4500 - INTEREST INCOME	61,714	25,000	25,000	25,000
4501 - UNREALIZED GAIN/LOSS	14,996	25,000	5,200	7,000
Expense	31,553	26,664	34,505	368,797
15 - CITY MANAGER	31,553	26,664	34,505	243,797
Personnel Services	31,553	26,664	34,505	28,797
5100 - REGULAR SALARIES	19,835	21,956	19,800	23,526
5500 - PAID HOLIDAY	1,138	-	1,600	-
5510 - PAID VACATION	393	-	3,300	-
5520 - PAID SICK LEAVE	248	-	-	-
5900 - FICA AND MEDI TAXES	1,376	168	1,300	180
5910 - PERS RETIREMENT EMPLOYER	3,672	375	3,600	401
5930 - HEALTH INSURANCE	3,737	3,943	3,700	4,467
5931 - VISION	63	34	50	34
5932 - DENTAL	290	167	100	167
5933 - LIFE	22	22	275	22
5991 - CAR AND CELL ALLOWANCE	780	-	780	-
Operations	-	-	-	215,000
6100 - OUTSIDE PROFESSIONAL SERVI	-	-	-	215,000
70 - COMMUNITY DEVELOPMENT	-	-	-	125,000
Operations	-	-	-	125,000
6100 - OUTSIDE PROFESSIONAL SERVI	-	-	-	125,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
300 - CDBG-FUND NET INCOME(LOSS)	\$ (44,486)	\$ -	\$ -	\$ -
Revenue	785,785	755,631	590,686	502,926
00 - NO DEPARTMENT	960	-	-	-
Revenue Frm Money & Property	960	-	-	-
4500 - INTEREST INCOME	558	-	-	-
4501 - UNREALIZED GAIN/LOSS	402	-	-	-
60 - COMMUNITY SERVICE PROGRAMS	2,377	-	-	-
Revenue From Other Agencies	2,377	-	-	-
4379 - CODE COMPLIANCE	2,377	-	-	-
70 - COMMUNITY DEVELOPMENT	577,273	755,631	590,686	502,926
Revenue From Other Agencies	577,273	755,631	590,686	502,926
4371 - HOUSING REHABILITATION	92,465	171,447	36,523	121,536
4375 - GRAFFITI REMOVAL	63,416	62,287	62,287	56,741
4376 - CDBG - COMMERCIAL REHAB	421,392	300,450	255,173	124,649
4379 - CODE COMPLIANCE	-	221,447	236,703	200,000
80 - PUBLIC SAFETY	205,176	-	-	-
Revenue From Other Agencies	205,176	-	-	-
4379 - CODE COMPLIANCE	205,176	-	-	-
Expense	830,271	755,631	590,686	502,926
15 - CITY MANAGER	-	-	-	21,537
Personnel Services	-	-	-	21,537
5100 - REGULAR SALARIES	-	-	-	16,644
5900 - FICA AND MEDI TAXES	-	-	-	221
5910 - PERS RETIREMENT EMPLOYER	-	-	-	244
5930 - HEALTH INSURANCE	-	-	-	4,040
5931 - VISION	-	-	-	59
5932 - DENTAL	-	-	-	290
5933 - LIFE	-	-	-	38
70 - COMMUNITY DEVELOPMENT	517,011	693,344	528,399	424,650
Personnel Services	62,337	284,505	309,299	200,001
5100 - REGULAR SALARIES	28,521	215,349	176,549	149,586
5200 - PART-TIME SALARIES	14,318	-	-	-
5500 - PAID HOLIDAY	1,494	-	15,400	-
5510 - PAID VACATION	297	-	13,400	-
5520 - PAID SICK LEAVE	856	-	10,000	-
5560 - PAID COMPENSATORY LEAVE	738	-	800	-
5900 - FICA AND MEDI TAXES	3,536	8,908	16,450	6,119
5910 - PERS RETIREMENT EMPLOYER	3,879	15,220	30,300	11,090
5930 - HEALTH INSURANCE	8,690	39,458	46,400	29,630
5931 - VISION	-	852	-	547
5932 - DENTAL	8	4,173	-	2,678
5933 - LIFE	-	546	-	350

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
300 - CDBG-FUND NET INCOME(LOSS)	\$ (44,486)	\$ -	\$ -	\$ -
Operations	454,674	408,839	219,100	224,649
6100 - OUTSIDE PROFESSIONAL SERVICE	24,879	268,997	11,000	24,649
7402 - BUILDING IMPROVEMENT	429,795	139,842	208,100	200,000
74 - PUBLIC WORKS	63,416	62,287	62,287	56,741
Operations	63,416	62,287	62,287	56,741
6100 - OUTSIDE PROFESSIONAL SERVICE	63,416	62,287	62,287	56,741
80 - PUBLIC SAFETY	249,844	-	-	-
Personnel Services	249,844	-	-	-
5100 - REGULAR SALARIES	146,796	-	-	-
5500 - PAID HOLIDAY	11,139	-	-	-
5510 - PAID VACATION	16,138	-	-	-
5520 - PAID SICK LEAVE	4,555	-	-	-
5900 - FICA AND MEDI TAXES	13,695	-	-	-
5910 - PERS RETIREMENT EMPLOYER	24,754	-	-	-
5930 - HEALTH INSURANCE	32,766	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
305 - PLHA/LOCAL HOUSING NET INCOME(LOSS	\$ (62,201)	\$ 0	\$ -	\$ -
Revenue	-	188,715	71,400	-
70 - COMMUNITY DEVELOPMENT	-	188,715	71,400	-
Other Revenue	-	188,715	71,400	-
4280 - GRANT RECOVERY OF COSTS	-	188,715	71,400	-
Expense	62,201	188,715	71,400	-
70 - COMMUNITY DEVELOPMENT	62,201	188,715	71,400	-
Personnel Services	62,201	28,388	71,400	-
5100 - REGULAR SALARIES	37,564	24,109	45,900	-
5500 - PAID HOLIDAY	2,454	-	3,200	-
5510 - PAID VACATION	4,104	-	1,400	-
5520 - PAID SICK LEAVE	2,514	-	1,100	-
5560 - PAID COMPENSATORY LEAVE	578	-	800	-
5900 - FICA AND MEDI TAXES	3,609	169	3,900	-
5910 - PERS RETIREMENT EMPLOYER	3,468	187	4,500	-
5930 - HEALTH INSURANCE	7,500	3,589	10,200	-
5931 - VISION	52	51	100	-
5932 - DENTAL	161	250	150	-
5933 - LIFE	96	33	150	-
5991 - CAR AND CELL ALLOWANCE	100	-	-	-
Operations	-	160,327	-	-
6100 - OUTSIDE PROFESSIONAL SERVI	-	160,327	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
332 - OTHER GRANTS NET INCOME(LOSS)	\$ (172,023)	\$ (988,752)	\$ 9,550	\$ 20,489
Revenue	912,533	3,085,850	2,359,280	2,533,375
00 - NO DEPARTMENT	42,221	45,000	17,850	6,106
Other Revenue	42,221	45,000	17,850	6,106
4280 - GRANT RECOVERY OF COSTS	42,221	45,000	17,850	6,106
60 - COMMUNITY SERVICE PROGRAMS	9,093	15,000	-	-
Other Revenue	9,093	15,000	-	-
4280 - GRANT RECOVERY OF COSTS	9,093	15,000	-	-
70 - COMMUNITY DEVELOPMENT	822,556	981,790	1,188,050	1,119,750
Other Revenue	822,556	981,790	1,188,050	1,119,750
4280 - GRANT RECOVERY OF COSTS	822,556	981,790	1,188,050	1,119,750
74 - PUBLIC WORKS	38,663	2,044,060	1,153,380	1,407,519
Other Revenue	38,663	2,044,060	1,153,380	1,407,519
4280 - GRANT RECOVERY OF COSTS	38,663	2,044,060	1,153,380	1,407,519
Expense	1,084,555	4,074,603	2,349,730	2,512,887
60 - COMMUNITY SERVICE PROGRAMS	493	-	-	-
Capital Outlay	493	-	-	-
9300 - CAPITAL OUTLAY	493	-	-	-
3069 - RPOSD/TAP PROGRAM	493	-	-	-
70 - COMMUNITY DEVELOPMENT	1,042,601	1,098,076	1,196,350	1,105,368
Personnel Services	40,563	113,476	51,050	121,018
5100 - REGULAR SALARIES	22,041	86,221	35,700	82,284
5500 - PAID HOLIDAY	1,871	-	1,500	-
5510 - PAID VACATION	2,090	-	-	-
5520 - PAID SICK LEAVE	1,403	-	-	-
5900 - FICA AND MEDI TAXES	2,096	6,596	2,100	6,295
5910 - PERS RETIREMENT EMPLOYER	2,274	7,312	2,300	6,953
5930 - HEALTH INSURANCE	8,654	11,118	8,700	23,257
5931 - VISION	17	341	700	341
5932 - DENTAL	44	1,670	50	1,670
5933 - LIFE	73	218	-	218
Operations	1,002,038	984,600	1,145,300	984,350
6100 - OUTSIDE PROFESSIONAL SERVICE	232,045	230,000	169,300	5,000
6800 - TELEPHONE	641	1,100	450	1,100
7700 - OFFICE SUPPLIES	-	1,000	-	1,200
7755 - SPECIAL DEPARTMENTAL EXPENSE	769,352	752,500	975,550	977,050

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
74 - PUBLIC WORKS	41,462	2,976,527	1,153,380	1,407,519
Capital Outlay	41,462	2,976,527	1,153,380	1,407,519
9300 - CAPITAL OUTLAY	41,462	2,976,527	1,153,380	1,407,519
7068 - RANDOLPH CORRIDOR MAT PI	1,476	42,188	-	-
7147 - CA HIGH SPEED RAIL	-	10,000	-	-
7180 - TRAFFIC SIGNAL EQPT UPGRD	-	1,113,480	1,113,480	-
7182 - GAGE BRIDGE REPAIR PROJ	39,986	1,810,858	39,900	1,407,519

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
333 - CA STATE GRANTS NET INCOME(LOSS)	\$ 236,254	\$ (55,000)	\$ -	\$ -
Revenue	256,909	-	102,820	-
00 - NO DEPARTMENT	256,909	-	-	-
Revenue Frm Money & Property	(7)	-	-	-
4501 - UNREALIZED GAIN/LOSS	(7)	-	-	-
Other Revenue	256,916	-	-	-
4280 - GRANT RECOVERY OF COSTS	256,916	-	-	-
80 - PUBLIC SAFETY	-	-	102,820	-
Other Revenue	-	-	102,820	-
4280 - GRANT RECOVERY OF COSTS	-	-	102,820	-
Expense	20,655	55,000	102,820	-
74 - PUBLIC WORKS	20,655	55,000	-	-
Operations	20,655	55,000	-	-
6100 - OUTSIDE PROFESSIONAL SERVI	20,655	55,000	-	-
80 - PUBLIC SAFETY	-	-	102,820	-
Personnel Services	-	-	13,220	-
5300 - OVERTIME	-	-	12,900	-
5900 - FICA AND MEDI TAXES	-	-	300	-
5910 - PERS RETIREMENT EMPLOYER	-	-	20	-
Capital Outlay	-	-	89,600	-
9300 - CAPITAL OUTLAY	-	-	89,600	-
8144 - PD - VEHICLE CHP- CTFGP GR	-	-	89,600	-
336 - STPL-FEDERAL GRANT NET INCOME(LOSS)	\$ 601	\$ -	\$ -	\$ -
Revenue	601	-	-	-
00 - NO DEPARTMENT	601	-	-	-
Revenue Frm Money & Property	601	-	-	-
4500 - INTEREST INCOME	503	-	-	-
4501 - UNREALIZED GAIN/LOSS	98	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
337 - FEDERAL CIP GRANT NET INCOME(LOSS)	\$ 1,721	\$ -	\$ 25,600	\$ -
Revenue	53,682	131,923	157,523	1,116,279
00 - NO DEPARTMENT	41,854	-	25,600	-
Revenue Frm Money & Property	41,854	-	25,600	-
4500 - INTEREST INCOME	31,584	-	23,000	-
4501 - UNREALIZED GAIN/LOSS	10,270	-	2,600	-
74 - PUBLIC WORKS	11,828	131,923	131,923	1,116,279
Other Revenue	11,828	131,923	131,923	1,116,279
4280 - GRANT RECOVERY OF COSTS	11,828	131,923	131,923	1,116,279
Expense	51,962	131,923	131,923	1,116,279
74 - PUBLIC WORKS	51,962	131,923	131,923	1,116,279
Capital Outlay	51,962	131,923	131,923	1,116,279
9300 - CAPITAL OUTLAY	51,962	131,923	131,923	1,116,279
3062 - PRITCHARD FIELD IMPROVMN'	-	-	-	1,116,279
7182 - GAGE BRIDGE REPAIR PROJ	51,962	131,923	131,923	-
338 - STPL-LOCAL NET INCOME(LOSS)	\$ (13,004)	\$ -	\$ -	\$ -
Revenue	7,325	-	-	-
00 - NO DEPARTMENT	7,325	-	-	-
Revenue Frm Money & Property	(1,175)	-	-	-
4500 - INTEREST INCOME	899	-	-	-
4501 - UNREALIZED GAIN/LOSS	(2,074)	-	-	-
Other	8,500	-	-	-
4401 - MISC OTHER FEES/SERVICES	8,500	-	-	-
Expense	20,329	-	-	-
00 - NO DEPARTMENT	20,329	-	-	-
Transfers Out	20,329	-	-	-
8104 - TRANSFER OUT- GFUND-001	20,329	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
450 - LIGHTING & LANDSC NET INCOME(LOSS)	\$ (43,760)	\$ (139,756)	\$ (42,464)	\$ (181,094)
Revenue	466,038	474,446	476,900	469,305
00 - NO DEPARTMENT	466,038	474,446	476,900	469,305
Property Taxes	449,653	470,846	466,800	462,150
4010 - CURRENT YEAR SECURED	435,710	452,246	452,200	443,980
4013 - REDEMPTIONS	9,353	18,000	9,000	13,670
4014 - PRIOR YEAR SEC & UNSEC	2,906	-	3,900	2,900
4016 - INTEREST & PENALTIES TAXES	1,686	600	1,700	1,600
Revenue Frm Money & Property	16,385	3,600	10,100	7,155
4500 - INTEREST INCOME	12,530	-	8,100	6,140
4501 - UNREALIZED GAIN/LOSS	3,855	3,600	2,000	1,015
Expense	509,798	614,202	519,364	650,399
00 - NO DEPARTMENT	90,164	90,164	90,164	90,164
Transfers Out	90,164	90,164	90,164	90,164
8104 - TRANSFER OUT- GFUND-001	57,201	57,201	57,201	57,201
8106 - TRANSFER OUT- RETIREMENT-10	22,832	22,832	22,832	22,832
8107 - TRANSFER OUT- RISK MGMT-850	10,131	10,131	10,131	10,131
74 - PUBLIC WORKS	419,634	524,038	429,200	560,235
Personnel Services	60,402	85,038	92,000	108,235
5100 - REGULAR SALARIES	40,477	68,615	60,700	87,176
5300 - OVERTIME	136	-	200	-
5500 - PAID HOLIDAY	2,034	-	3,300	-
5510 - PAID VACATION	949	-	2,100	-
5520 - PAID SICK LEAVE	1,488	-	1,800	-
5560 - PAID COMPENSATORY LEAVE	62	-	450	-
5900 - FICA AND MEDI TAXES	3,453	485	6,400	633
5910 - PERS RETIREMENT EMPLOYER	3,364	601	6,500	700
5930 - HEALTH INSURANCE	7,895	13,509	9,500	17,407
5931 - VISION	82	279	100	354
5932 - DENTAL	366	1,369	300	1,736
5933 - LIFE	97	179	600	227
5991 - CAR AND CELL ALLOWANCE	-	-	50	-
Operations	359,232	439,000	337,200	452,000
6100 - OUTSIDE PROFESSIONAL SERVICE	272,912	355,000	256,700	350,000
7000 - UTILITIES SERVICES-GENERAL	58,299	52,000	58,900	70,000
7300 - EQUIPMENT MAINT & REPAIR	10,816	-	6,400	5,000
7310 - MAINTENANCE SUPPLIES	3,439	7,000	3,800	5,000
7317 - VEHICLE FUEL	-	1,000	-	-
7320 - OTHER EQUIPMENT/TOOLS/RENT	9,782	10,000	7,100	10,000
7705 - GENERAL SUPPLIES	3,263	5,752	1,000	5,000
7755 - SPECIAL DEPARTMENTAL EXPENSE	722	4,000	500	2,000
7790 - UNIFORMS AND CLOTHING	-	3,000	2,800	5,000
7900 - TRAVEL/TRAINING/EDUCATION	-	1,248	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
460 - BELL STREET LIGHTING NET INCOME(LOSS)	\$ (106,540)	\$ (114,771)	\$ (133,700)	\$ (101,700)
Revenue	317,951	419,000	339,400	326,400
00 - NO DEPARTMENT	317,951	419,000	339,400	326,400
Property Taxes	317,697	419,000	339,400	326,400
4010 - CURRENT YEAR SECURED	298,315	404,000	315,600	305,000
4011 - CURRENT YEAR UNSECURED	8,794	8,000	9,900	9,000
4012 - SUPPLEMENTAL	4,556	-	4,000	4,500
4013 - REDEMPTIONS	3,186	3,500	4,400	3,500
4014 - PRIOR YEAR SEC & UNSEC	1,075	2,000	3,600	2,500
4016 - INTEREST & PENALTIES TAXES	677	500	900	900
4021 - HOMEOWNERS EXEMP SECUREI	1,094	1,000	1,000	1,000
Revenue Frm Money & Property	254	-	-	-
4501 - UNREALIZED GAIN/LOSS	254	-	-	-
Expense	424,492	533,771	473,100	428,100
00 - NO DEPARTMENT	112,285	118,771	118,300	113,100
Operations	112,285	118,771	118,300	113,100
6420 - LA CO SB-2557 ADMIN FEE	4,241	5,500	5,000	5,000
9194 - CAPITAL LEASE-PRINCIPAL EXP	87,569	95,371	95,400	94,200
9195 - CAPITAL LEASE-INTEREST EXP	20,475	17,900	17,900	13,900
74 - PUBLIC WORKS	312,207	415,000	354,800	315,000
Operations	312,207	415,000	354,800	315,000
6100 - OUTSIDE PROFESSIONAL SERVI	48,887	65,000	53,300	15,000
7000 - UTILITIES SERVICES-GENERAL	263,320	350,000	301,500	300,000
600 - MEASURE W NET INCOME(LOSS)	\$ 37,860	\$ (207,500)	\$ (208,200)	\$ 104,000
Revenue	362,061	385,000	357,800	354,000
00 - NO DEPARTMENT	362,061	385,000	357,800	354,000
Revenue Frm Money & Property	47,882	35,000	29,000	39,000
4500 - INTEREST INCOME	38,018	23,000	25,900	30,000
4501 - UNREALIZED GAIN/LOSS	9,864	12,000	3,100	9,000
Revenue From Other Agencies	314,179	350,000	328,800	315,000
4323 - MEASURE W	314,179	350,000	328,800	315,000
Expense	324,200	592,500	566,000	250,000
74 - PUBLIC WORKS	324,200	592,500	566,000	250,000
Operations	313,482	242,500	250,100	-
6100 - OUTSIDE PROFESSIONAL SERVI	243,120	200,000	200,000	-
7755 - SPECIAL DEPARTMENTAL EXPEI	70,362	42,500	50,100	-
Capital Outlay	10,719	350,000	315,900	250,000
9300 - CAPITAL OUTLAY	10,719	350,000	315,900	250,000
7058 - PARK WATER QUALITY PROJE	10,719	350,000	315,900	-
7160 - CITY SPLASH PADS STORMWA	-	-	-	250,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
610 - PRITCHARD GRANT NET INCOME(LOSS)	\$ (3,629,600)	\$ (25,610)	\$ 3,730,524	\$ 0
Revenue	(532)	4,760,113	3,927,244	360,058
00 - NO DEPARTMENT	(532)	-	-	-
Revenue Frm Money & Property	(532)	-	-	-
4501 - UNREALIZED GAIN/LOSS	(532)	-	-	-
60 - COMMUNITY SERVICE PROGRAMS	-	4,760,113	3,927,244	360,058
Other Revenue	-	4,760,113	3,927,244	360,058
4280 - GRANT RECOVERY OF COSTS	-	4,760,113	3,927,244	360,058
Expense	3,629,068	4,785,723	196,720	360,058
60 - COMMUNITY SERVICE PROGRAMS	3,625,512	4,777,826	187,060	351,644
Personnel Services	20,408	17,713	30,460	19,132
5100 - REGULAR SALARIES	13,999	15,984	19,800	17,202
5500 - PAID HOLIDAY	854	-	900	-
5510 - PAID VACATION	103	-	2,900	-
5520 - PAID SICK LEAVE	465	-	1,200	-
5900 - FICA AND MEDI TAXES	1,189	122	1,800	132
5910 - PERS RETIREMENT EMPLOYER	2,547	273	2,500	293
5930 - HEALTH INSURANCE	1,075	1,112	1,000	1,163
5931 - VISION	5	34	10	34
5932 - DENTAL	28	167	30	167
5933 - LIFE	22	22	200	22
5991 - CAR AND CELL ALLOWANCE	120	-	120	120
Capital Outlay	3,605,104	4,760,113	156,600	332,512
9300 - CAPITAL OUTLAY	3,605,104	4,760,113	156,600	332,512
3062 - PRITCHARD FIELD IMPROVMN'	3,605,104	4,760,113	156,600	332,512
74 - PUBLIC WORKS	3,556	7,897	9,660	8,414
Personnel Services	3,556	7,897	9,660	8,414
5100 - REGULAR SALARIES	2,355	6,289	6,200	6,736
5500 - PAID HOLIDAY	138	-	350	-
5520 - PAID SICK LEAVE	107	-	100	-
5900 - FICA AND MEDI TAXES	199	24	600	26
5910 - PERS RETIREMENT EMPLOYER	218	27	650	28
5930 - HEALTH INSURANCE	482	1,445	1,500	1,512
5931 - VISION	1	17	10	17
5932 - DENTAL	54	84	50	84
5933 - LIFE	3	11	200	11

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
620 - MEASURE A NET INCOME(LOSS)	\$ (65,181)	\$ 98,961	\$ -	\$ -
Revenue	185,925	120,000	-	-
60 - COMMUNITY SERVICE PROGRAMS	185,925	120,000	-	-
Other Revenue	185,925	120,000	-	-
4280 - GRANT RECOVERY OF COSTS	185,925	120,000	-	-
Expense	251,106	21,039	-	-
00 - NO DEPARTMENT	226,723	-	-	-
Transfers Out	226,723	-	-	-
8104 - TRANSFER OUT- GFUND-001	226,723	-	-	-
60 - COMMUNITY SERVICE PROGRAMS	24,383	21,039	-	-
Personnel Services	24,383	21,039	-	-
5100 - REGULAR SALARIES	17,226	18,366	-	-
5500 - PAID HOLIDAY	1,047	-	-	-
5900 - FICA AND MEDI TAXES	1,398	225	-	-
5910 - PERS RETIREMENT EMPLOYER	3,105	501	-	-
5930 - HEALTH INSURANCE	1,522	1,591	-	-
5931 - VISION	19	54	-	-
5932 - DENTAL	66	267	-	-
5933 - LIFE	-	35	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
650 - MEASURE-M-FUND NET INCOME(LOSS)	\$ 554,184	\$ (1,882,943)	\$ 10,495	\$ (2,632,905)
Revenue	750,131	635,343	675,400	671,086
00 - NO DEPARTMENT	750,131	635,343	675,400	671,086
Revenue Frm Money & Property	133,110	28,000	68,100	56,000
4500 - INTEREST INCOME	108,342	8,000	58,300	50,000
4501 - UNREALIZED GAIN/LOSS	24,768	20,000	9,800	6,000
Revenue From Other Agencies	617,021	607,343	607,300	615,086
4346 - MEASURE M	617,021	607,343	607,300	615,086
Expense	195,947	2,518,286	664,905	3,303,991
00 - NO DEPARTMENT	3,655	3,655	3,655	3,655
Transfers Out	3,655	3,655	3,655	3,655
8104 - TRANSFER OUT- GFUND-001	3,655	3,655	3,655	3,655
40 - FINANCE DEPARTMENT	-	35,713	42,150	73,137
Personnel Services	-	35,713	42,150	73,137
5100 - REGULAR SALARIES	-	29,236	25,100	58,884
5500 - PAID HOLIDAY	-	-	1,600	-
5510 - PAID VACATION	-	-	2,700	-
5520 - PAID SICK LEAVE	-	-	900	-
5560 - PAID COMPENSATORY LEAVE	-	-	50	-
5900 - FICA AND MEDI TAXES	-	224	3,200	1,083
5910 - PERS RETIREMENT EMPLOYER	-	329	2,500	1,196
5930 - HEALTH INSURANCE	-	5,257	5,200	10,413
5931 - VISION	-	102	100	239
5932 - DENTAL	-	501	600	1,169
5933 - LIFE	-	66	200	153
74 - PUBLIC WORKS	192,292	2,478,918	619,100	3,227,198
Personnel Services	35,534	100,859	97,600	207,198
5100 - REGULAR SALARIES	13,971	80,944	65,300	164,420
5300 - OVERTIME	64	-	250	-
5500 - PAID HOLIDAY	1,986	-	3,800	-
5510 - PAID VACATION	1,270	-	2,900	-
5520 - PAID SICK LEAVE	1,839	-	2,100	-
5560 - PAID COMPENSATORY LEAVE	62	-	300	-
5900 - FICA AND MEDI TAXES	3,908	645	5,800	2,762
5910 - PERS RETIREMENT EMPLOYER	3,527	926	5,700	3,051
5930 - HEALTH INSURANCE	8,347	16,316	10,400	33,554
5931 - VISION	100	310	100	521
5932 - DENTAL	365	1,519	300	2,554
5933 - LIFE	95	199	600	334
5991 - CAR AND CELL ALLOWANCE	-	-	50	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
650 - MEASURE-M-FUND NET INCOME(LOSS)	\$ 554,184	\$ (1,882,943)	\$ 10,495	\$ (2,632,905)
Operations	2,150	-	-	-
6100 - OUTSIDE PROFESSIONAL SERVI	2,150	-	-	-
Capital Outlay	154,608	2,378,059	521,500	3,020,000
9300 - CAPITAL OUTLAY	154,608	2,378,059	521,500	3,020,000
7067 - CITYWIDE PED CROSSING IMP	23,745	-	-	-
7068 - RANDOLPH CORRIDOR MAT PI	-	-	-	5,000
7094 - SLURRY SEAL PROJ	66,322	-	-	-
7151 - ST IMPROVEMENT PROJ FY24-	47,858	178,059	178,000	-
7153 - FLORA AV ST IMPROVEMENT I	-	-	-	200,000
7154 - FISHBURN AV ST IMPROVEME	-	-	-	200,000
7155 - ANNUAL CONCRETE PROJ FY2	-	-	-	200,000
7156 - SLURRY SEAL ANNUAL PROJ I	-	-	-	250,000
7157 - ST IMPROVEMENT/SB1 FY27	-	-	-	350,000
7158 - STREET IMPROVEMENTS FY27	-	-	-	250,000
7159 - ADA TRANSITION PLAN	-	-	-	225,000
7180 - TRAFFIC SIGNAL EQPT UPGRA	16,684	125,000	125,000	-
7191 - SIDEWALK IMPROVEMENT PRI	-	200,000	-	200,000
7192 - PEDESTRIAN IMPROVEMENTS	-	100,000	-	-
7193 - SLURRY SAL PROJECT FY26	-	250,000	-	250,000
7194 - REGIONAL AERIAL IMAGERY	-	25,000	-	-
7195 - STREET IMPROVEMENT	-	1,500,000	218,500	860,000
7196 - EMERGENCY STREET REPAIR	-	-	-	15,000
7199 - SINK HOLE REPAIRS	-	-	-	15,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
670 - MEASURE-R-FUND NET INCOME(LOSS)	\$ 328,802	\$ (10,993)	\$ 139,008	\$ (1,710,074)
Revenue	626,054	550,091	576,300	583,223
00 - NO DEPARTMENT	626,054	550,091	576,300	583,223
Revenue Frm Money & Property	81,448	14,200	40,500	40,500
4500 - INTEREST INCOME	67,815	3,500	35,000	35,000
4501 - UNREALIZED GAIN/LOSS	13,633	10,700	5,500	5,500
Revenue From Other Agencies	544,606	535,891	535,800	542,723
4350 - MEASURE R	544,606	535,891	535,800	542,723
Expense	297,253	561,084	437,292	2,293,297
00 - NO DEPARTMENT	48,042	48,042	48,042	48,042
Transfers Out	48,042	48,042	48,042	48,042
8104 - TRANSFER OUT- GFUND-001	48,042	48,042	48,042	48,042
74 - PUBLIC WORKS	249,211	513,042	389,250	2,245,255
Personnel Services	12,695	139,833	141,350	235,255
5100 - REGULAR SALARIES	12,691	112,582	96,100	188,076
5300 - OVERTIME	-	-	300	-
5500 - PAID HOLIDAY	-	-	5,500	-
5510 - PAID VACATION	-	-	4,000	-
5520 - PAID SICK LEAVE	-	-	3,800	-
5560 - PAID COMPENSATORY LEAVE	-	-	800	-
5900 - FICA AND MEDI TAXES	-	1,306	7,700	2,693
5910 - PERS RETIREMENT EMPLOYER	-	1,659	8,100	2,975
5930 - HEALTH INSURANCE	-	21,300	13,900	37,164
5931 - VISION	-	457	100	665
5932 - DENTAL	-	2,237	300	3,256
5933 - LIFE	4	293	700	426
5991 - CAR AND CELL ALLOWANCE	-	-	50	-
Operations	57,552	147,000	113,700	135,000
6100 - OUTSIDE PROFESSIONAL SERVI	44,566	103,000	92,300	103,000
7300 - EQUIPMENT MAINT & REPAIR	-	5,000	2,800	5,000
7310 - MAINTENANCE SUPPLIES	2,357	20,000	9,200	10,000
7320 - OTHER EQUIPMENT/TOOLS/REN'	-	5,000	-	2,000
7335 - LEASE & RENTALS	-	2,000	-	-
7755 - SPECIAL DEPARTMENTAL EXPEI	10,629	12,000	9,400	15,000

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
670 - MEASURE-R-FUND NET INCOME(LOSS)	\$ 328,802	\$ (10,993)	\$ 139,008	\$ (1,710,074)
Capital Outlay	178,964	226,209	134,200	1,875,000
9300 - CAPITAL OUTLAY	178,964	226,209	134,200	1,875,000
7094 - SLURRY SEAL PROJ	125,000	-	-	-
7152 - ATLANTIC AV MEDIAN LANDSC	-	-	-	1,125,000
7153 - FLORA AV ST IMPROVEMENT I	-	-	-	275,000
7154 - FISHBURN AV ST IMPROVEMEI	-	-	-	250,000
7155 - ANNUAL CONCRETE PROJ FY2	-	-	-	50,000
7158 - STREET IMPROVEMENTS FY27	-	-	-	150,000
7159 - ADA TRANSITION PLAN	-	-	-	25,000
7180 - TRAFFIC SIGNAL EQPT UPGRA	43,570	116,209	116,200	-
7185 - SEWER SYSTEM IMPROVEMEN	-	35,000	-	-
7196 - EMERGENCY STREET REPAIR	-	75,000	-	-
7197 - PAVEMENT MANAGEMENT PRI	766	-	-	-
7199 - SINK HOLE REPAIRS	9,628	-	18,000	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
680 - PROP-C-FUND NET INCOME(LOSS)	\$ (342,842)	\$ 430,958	\$ 436,143	\$ (1,197,484)
Revenue	783,821	758,021	743,600	752,731
00 - NO DEPARTMENT	783,821	758,021	743,600	752,731
Revenue Frm Money & Property	57,545	43,500	29,100	29,100
4500 - INTEREST INCOME	51,635	18,500	25,000	25,000
4501 - UNREALIZED GAIN/LOSS	5,910	25,000	4,100	4,100
Revenue From Other Agencies	726,276	714,521	714,500	723,631
4351 - PROP C	726,276	714,521	714,500	723,631
Expense	1,126,663	327,063	307,457	1,950,215
00 - NO DEPARTMENT	65,097	65,097	65,097	65,097
Transfers Out	65,097	65,097	65,097	65,097
8104 - TRANSFER OUT- GFUND-001	65,097	65,097	65,097	65,097
40 - FINANCE DEPARTMENT	56,274	46,773	61,760	82,898
Personnel Services	56,274	46,773	61,760	82,898
5100 - REGULAR SALARIES	37,244	38,994	38,000	67,274
5500 - PAID HOLIDAY	2,139	-	2,200	-
5510 - PAID VACATION	1,043	-	3,800	-
5520 - PAID SICK LEAVE	1,134	-	1,100	-
5560 - PAID COMPENSATORY LEAVE	56	-	50	-
5900 - FICA AND MEDI TAXES	3,103	261	3,100	1,091
5910 - PERS RETIREMENT EMPLOYER	3,881	370	3,700	1,285
5930 - HEALTH INSURANCE	7,175	6,368	7,800	11,576
5931 - VISION	40	119	50	256
5932 - DENTAL	139	584	700	1,252
5933 - LIFE	260	76	1,200	164
5991 - CAR AND CELL ALLOWANCE	60	-	60	-
74 - PUBLIC WORKS	1,005,292	215,193	180,600	1,802,220
Personnel Services	37,628	63,834	49,300	92,220
5100 - REGULAR SALARIES	27,374	51,383	34,300	73,248
5300 - OVERTIME	2	-	-	-
5500 - PAID HOLIDAY	861	-	1,500	-
5510 - PAID VACATION	706	-	900	-
5520 - PAID SICK LEAVE	1,050	-	1,100	-
5900 - FICA AND MEDI TAXES	2,294	417	2,900	599
5910 - PERS RETIREMENT EMPLOYER	1,761	674	3,200	662
5930 - HEALTH INSURANCE	3,378	10,423	4,500	16,530
5931 - VISION	48	143	50	181
5932 - DENTAL	123	701	200	885
5933 - LIFE	29	92	600	116
5991 - CAR AND CELL ALLOWANCE	-	-	50	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
680 - PROP-C-FUND NET INCOME(LOSS)	\$ (342,842)	\$ 430,958	\$ 436,143	\$ (1,197,484)
Operations	166,761	40,000	50,000	80,000
6100 - OUTSIDE PROFESSIONAL SERVICE	165,361	25,000	50,000	80,000
7335 - LEASE & RENTALS	1,400	-	-	-
7755 - SPECIAL DEPARTMENTAL EXPENSE	-	15,000	-	-
Capital Outlay	800,903	111,359	81,300	1,630,000
9300 - CAPITAL OUTLAY	800,903	111,359	81,300	1,630,000
7001 - TRAFFIC SIGNAL BATTERY BACKUP	288,658	5,000	-	-
7150 - ST IMPROVEMENT PROJ FY23-24	487,282	-	-	-
7152 - ATLANTIC AV MEDIAN LANDSCAPE	-	-	-	575,000
7161 - FLORENCE AVE CORRIDOR PROJECT	-	-	-	650,000
7162 - CITYWIDE PED XING ENHANCEMENT	-	-	-	250,000
7163 - SAFETY ACTION PLAN	-	-	-	150,000
7180 - TRAFFIC SIGNAL EQPT UPGRADE	-	46,359	46,300	-
7181 - FLORENCE/SLAUSON BRIDGE	-	20,000	-	-
7182 - GAGE BRIDGE REPAIR PROJECT	-	5,000	-	5,000
7197 - PAVEMENT MANAGEMENT PROJECT	24,963	35,000	35,000	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
700 - PROP-A-FUND NET INCOME(LOSS)	\$ 252,398	\$ 164,510	\$ 82,934	\$ 67,694
Revenue	1,073,656	945,000	921,700	935,998
00 - NO DEPARTMENT	991,941	945,000	921,700	935,998
Revenue Frm Money & Property	109,670	80,000	57,300	60,000
4500 - INTEREST INCOME	88,426	50,000	47,700	50,000
4501 - UNREALIZED GAIN/LOSS	21,244	30,000	9,600	10,000
Revenue From Other Agencies	875,586	861,400	861,400	872,398
4352 - PROP A	875,586	861,400	861,400	872,398
Charge For Current Service	3,033	3,600	3,000	3,600
4354 - BUS PASS SALES	3,033	3,600	3,000	3,600
Other	3,652	-	-	-
4401 - MISC OTHER FEES/SERVICES	3,652	-	-	-
60 - COMMUNITY SERVICE PROGRAMS	81,715	-	-	-
Other Revenue	81,715	-	-	-
4456 - MISC PARKS AND RECS	81,715	-	-	-
Expense	821,258	780,490	838,766	868,304
00 - NO DEPARTMENT	18,302	18,246	18,296	18,246
Operations	56	-	50	-
6210 - BANK SERVICE CHARGE	56	-	50	-
Transfers Out	18,246	18,246	18,246	18,246
8104 - TRANSFER OUT- GFUND-001	18,246	18,246	18,246	18,246
60 - COMMUNITY SERVICE PROGRAMS	115,876	121,133	133,070	155,058
Personnel Services	115,876	121,133	133,070	155,058
5100 - REGULAR SALARIES	45,226	50,168	54,600	65,019
5200 - PART-TIME SALARIES	33,222	48,651	33,600	75,847
5300 - OVERTIME	952	-	1,000	-
5500 - PAID HOLIDAY	2,560	-	2,800	-
5510 - PAID VACATION	2,516	-	6,100	-
5520 - PAID SICK LEAVE	1,187	-	2,700	-
5900 - FICA AND MEDI TAXES	6,563	3,291	7,500	4,456
5910 - PERS RETIREMENT EMPLOYER	9,594	3,668	9,800	4,899
5930 - HEALTH INSURANCE	13,544	13,897	14,300	3,023
5931 - VISION	30	204	50	259
5932 - DENTAL	232	1,002	200	1,269
5933 - LIFE	131	131	300	166
5991 - CAR AND CELL ALLOWANCE	120	120	120	120
Operations	687,080	641,111	687,400	695,000
6100 - OUTSIDE PROFESSIONAL SERVI	687,080	641,111	687,400	695,000
4020 - CSD-DIAL-A-RIDE	519,199	524,911	528,500	530,000
4030 - CSD-RECREATIONAL TRANSIT	7,643	15,000	20,000	15,000
4040 - CS-BUS SHELTER-OPS	149,845	50,000	128,600	100,000
4050 - CSD-BUS PASS SUBSIDY-OPS	10,393	50,000	10,300	50,000
4052 - FIXED ROUTE TRACKING DEVI	-	1,200	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
710 - FEDERAL FORFEITURES NET INCOME(LOS	\$ (49,861)	\$ (42,000)	\$ (40,800)	\$ (37,700)
Revenue	30,319	49,500	31,000	37,300
00 - NO DEPARTMENT	30,319	49,500	31,000	37,300
Revenue Frm Money & Property	19,585	12,500	10,300	10,300
4500 - INTEREST INCOME	15,424	5,000	8,600	8,600
4501 - UNREALIZED GAIN/LOSS	4,161	7,500	1,700	1,700
Revenue From Other Agencies	10,734	37,000	20,700	27,000
4357 - FORFEITURES & SEIZURES-OTHI	10,734	37,000	20,700	27,000
Expense	80,180	91,500	71,800	75,000
80 - PUBLIC SAFETY	80,180	91,500	71,800	75,000
Operations	14,990	91,500	69,600	75,000
6100 - OUTSIDE PROFESSIONAL SERVI	-	-	2,500	-
7315 - AUTOMOTIVE MAINT & REPAIR	12,516	65,000	64,700	65,000
7785 - UNIFORMS-EXPLORERS	2,475	-	2,400	10,000
9194 - CAPITAL LEASE-PRINCIPAL EXP	-	25,000	-	-
9195 - CAPITAL LEASE-INTEREST EXP	-	1,500	-	-
Capital Outlay	65,190	-	2,200	-
9300 - CAPITAL OUTLAY	65,190	-	2,200	-
8100 - PD- OTHER EQUIPMENT	65,190	-	2,200	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
720 - COPS-FUND NET INCOME(LOSS)	\$ (32,864)	\$ (141,289)	\$ (39,920)	\$ (114,023)
Revenue	195,109	200,000	202,000	202,000
00 - NO DEPARTMENT	195,109	200,000	202,000	202,000
Revenue Frm Money & Property	445	-	-	-
4500 - INTEREST INCOME	445	-	-	-
Revenue From Other Agencies	194,663	200,000	202,000	202,000
4363 - COPS ALLOCATION	194,663	200,000	202,000	202,000
Expense	227,972	341,289	241,920	316,023
80 - PUBLIC SAFETY	227,972	341,289	241,920	316,023
Personnel Services	214,998	326,689	229,120	301,423
5100 - REGULAR SALARIES	86,749	106,420	85,500	107,496
5200 - PART-TIME SALARIES	-	153,340	-	127,512
5213 - PART TIME CADETS	63,894	-	64,900	-
5300 - OVERTIME	-	-	2,700	-
5420 - UNIFORM ALLOWANCE	-	-	1,500	-
5500 - PAID HOLIDAY	3,903	-	5,400	-
5510 - PAID VACATION	2,861	-	7,800	-
5520 - PAID SICK LEAVE	6,585	-	8,100	-
5540 - PAID COURT AND ON CALL	-	-	300	-
5560 - PAID COMPENSATORY LEAVE	381	-	400	-
5900 - FICA AND MEDI TAXES	6,497	19,872	6,900	17,978
5910 - PERS RETIREMENT EMPLOYER	14,445	15,920	15,100	15,974
5930 - HEALTH INSURANCE	27,954	28,907	28,500	30,234
5931 - VISION	437	341	400	341
5932 - DENTAL	1,182	1,670	1,500	1,670
5933 - LIFE	109	218	120	218
Operations	12,974	14,600	12,800	14,600
7755 - SPECIAL DEPARTMENTAL EXPEI	5,311	5,500	7,100	5,500
7783 - YOUTH SERVICES BUREAU	-	1,000	3,200	1,000
7785 - UNIFORMS-EXPLORERS	2,088	4,600	-	4,600
7787 - POLICE-EXPLORERS	5,575	3,500	2,500	3,500

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
740 - JUSTICE ASSISTANCE NET INCOME(LOSS)	\$ (5,597)	\$ 4,100	\$ 16,500	\$ 18,500
Revenue	89,552	19,100	16,500	18,500
00 - NO DEPARTMENT	19,399	19,100	16,500	18,500
Revenue Frm Money & Property	4,871	4,100	3,200	3,500
4500 - INTEREST INCOME	4,178	2,500	2,500	2,500
4501 - UNREALIZED GAIN/LOSS	693	1,600	700	1,000
Revenue From Other Agencies	14,528	15,000	13,300	15,000
4359 - FED GRANT REVENUE-DOJ	14,528	15,000	13,300	15,000
80 - PUBLIC SAFETY	70,153	-	-	-
Other	70,153	-	-	-
4817 - ISSUANCE OF LEASE PAYABLE	70,153	-	-	-
Expense	95,149	15,000	-	-
80 - PUBLIC SAFETY	95,149	15,000	-	-
Operations	24,996	15,000	-	-
7320 - OTHER EQUIPMENT/TOOLS/REN'	-	15,000	-	-
9194 - CAPITAL LEASE-PRINCIPAL EXP	24,348	-	-	-
9195 - CAPITAL LEASE-INTEREST EXP	648	-	-	-
Capital Outlay	70,153	-	-	-
9300 - CAPITAL OUTLAY	70,153	-	-	-
0000 - NO PROGRAM	70,153	-	-	-
750 - AB-109-TASK FORCE NET INCOME(LOSS)	\$ 3,079	\$ -	\$ -	\$ -
Revenue	4,322	5,000	9,300	-
00 - NO DEPARTMENT	4,322	5,000	9,300	-
Revenue Frm Money & Property	(21)	-	-	-
4501 - UNREALIZED GAIN/LOSS	(21)	-	-	-
Revenue From Other Agencies	4,343	5,000	9,300	-
4397 - JAG 2015	4,343	5,000	9,300	-
Expense	1,243	5,000	9,300	-
80 - PUBLIC SAFETY	1,243	5,000	9,300	-
Personnel Services	1,243	5,000	9,300	-
5300 - OVERTIME	1,163	4,900	9,100	-
5900 - FICA AND MEDI TAXES	79	100	200	-
5910 - PERS RETIREMENT EMPLOYER	1	-	-	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
770 - CA-RECYCLE GRANT NET INCOME(LOSS)	\$ 1,790	\$ 1,950	\$ 5,200	\$ -
Revenue	2,676	6,950	6,700	-
00 - NO DEPARTMENT	2,676	6,950	6,700	-
Revenue Frm Money & Property	3,347	1,950	1,700	-
4500 - INTEREST INCOME	2,559	750	1,500	-
4501 - UNREALIZED GAIN/LOSS	788	1,200	200	-
Revenue From Other Agencies	(671)	5,000	5,000	-
4277 - CALRECYCLE	(671)	5,000	5,000	-
Expense	886	5,000	1,500	-
74 - PUBLIC WORKS	886	5,000	1,500	-
Operations	886	5,000	1,500	-
7755 - SPECIAL DEPARTMENTAL EXPEI	886	5,000	1,500	-

FY2026/2027 Adopted Budget
Detailed Revenue and Expense by Fund

Account and Description	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Annual Projection	2026/27 Adopted Budget
790 - HOMELAND SECURITY NET INCOME(LOSS)	\$ 1,541	\$ -	\$ 102,000	\$ -
Revenue	73,541	100,000	102,000	-
80 - PUBLIC SAFETY	73,541	100,000	102,000	-
Revenue From Other Agencies	73,541	100,000	102,000	-
4395 - HOMELAND SECURITY GRANT	73,541	100,000	102,000	-
Expense	72,000	100,000	-	-
80 - PUBLIC SAFETY	72,000	100,000	-	-
Capital Outlay	72,000	100,000	-	-
9300 - CAPITAL OUTLAY	72,000	100,000	-	-
2122 - RESO 2023-02 SECURITY SYST	72,000	100,000	-	-
810 - OTS STATE GRANT NET INCOME(LOSS)	\$ 24,470	\$ 2,900	\$ (35,100)	\$ 1,900
Revenue	97,724	111,400	62,300	1,900
00 - NO DEPARTMENT	2,969	2,900	1,800	1,900
Revenue Frm Money & Property	2,969	2,900	1,800	1,900
4500 - INTEREST INCOME	2,622	900	1,600	1,600
4501 - UNREALIZED GAIN/LOSS	347	2,000	200	300
80 - PUBLIC SAFETY	94,755	108,500	60,500	-
Revenue From Other Agencies	94,755	108,500	60,500	-
4279 - OTS-LOCAL GRANT RETURN	94,755	108,500	60,500	-
Expense	73,254	108,500	97,400	-
80 - PUBLIC SAFETY	73,254	108,500	97,400	-
Personnel Services	60,350	108,500	95,700	-
5300 - OVERTIME	59,231	108,500	93,400	-
5900 - FICA AND MEDI TAXES	1,118	-	2,300	-
5910 - PERS RETIREMENT EMPLOYER	2	-	-	-
Operations	12,903	-	1,700	-
7755 - SPECIAL DEPARTMENTAL EXPEI	12,903	-	700	-
7900 - TRAVEL/TRAINING/EDUCATION	-	-	1,000	-



CITY HALL

BELL CALIFORNIA

6330



SUPPLEMENTAL INFORMATION

BELL COMMUNITY HOUSING AUTHORITY (BCHA)

On February 21, 1995, the Bell Community Housing Authority (the "Housing Authority") was created by the City Council. The purpose of the Housing Authority is to provide safe and sanitary dwelling accommodations in the City to persons of low income. The Housing Authority is administered by a Board, which consists of the members of the City Council. Community Housing Authority Fund is used to account for the revenues and expenditures related to the operation of the Community Housing Authority.

Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. The use of proceeds from Community Housing Authority deferred loans is restricted; therefore, it is reported in the restricted fund balance classification.

2005 LEASE REVENUE REFUNDING BONDS

On October 19, 2005, the Housing Authority issued \$20,790,000 of 2005 Series Lease Revenue Refunding Bonds. The 2005 Series Lease Revenue Refunding Bonds were issued to refinance \$8,120,000 of outstanding 1995A Revenue Bonds, \$3,280,000 of 1995B Subordinate Revenue Bonds and \$5,000,000 of 2003 Housing Notes and to provide \$6,011,908 for the construction, acquisition and rehabilitation of rental properties. The original issue was also used for the construction, acquisition and rehabilitation of rental properties. The 2005 Series Lease Revenue Refunding Bonds consist of \$13,525,000 of term bonds and \$7,265,000 of serial bonds. The serial bonds accrue interest at rates between 2.90% and 4.35%, which is payable semiannually on April 1 and October 1 of each year commencing April 1, 2006. Principal on the serial bonds is payable on October 1, 2006 through October 1, 2021, in amounts ranging from \$335,000 to \$605,000. The \$13,525,000 term bonds accrue interest at 5.00% and mature between October 1, 2025 and October 1, 2036. The outstanding balance as of June 30, 2025, was \$11,550,000.

The 2005 Series Lease Revenue Refunding Bonds are subject to redemption prior to maturity as described in the bond covenants. The indenture provides that in lieu of a cash purchased, the Housing Authority may satisfy the reserve requirements by means of a qualified reserve fund credit instrument, which consists of a quality surety bond, insurance policy or similar financial undertaking. The Housing Authority deposited a Financial Guaranty Insurance Policy issued by Ambac Assurance Corporation (Ambac Assurance) in the reserve fund for the 2005 Series Lease Revenue Refunding Bonds. At June 30, 2025 the insurance policy was in the amount of \$1,309,807. The 2005 Lease Revenue Refunding Bonds are secured by and to be serviced from lease payments paid by the City to the Housing Authority. The lease payments have been pledged until October 1, 2036, the final maturity date of the bonds. The total remaining debt service (principal and interest) for the bonds is \$15,351,250. Pledged lease payment transferred during the year ended June 30, 2025 was in the amount of \$690,000 as against the total debt service payments in the amount of \$1,284,750.

BCHA Revenue and Expense Summary Year To Date Projection

Revenue Summary	Amount
Revenue Frm Money & Property	\$ 1,102,619
4500 - Interest Income	64,232
4501 - Unrealized Gain/Loss	8,699
4623 - Sale Of Property (6502 Flora Ave)	1,029,688
Charge For Current Service	\$ 2,121,775
4602 - Rental BMHP	872,436
4603 - Rental Florence MHP	947,869
4604 - Rental Revenue- 6317-23 Pine	28,200
4605 - Rental Revenue- 6506 Flora	1,440
4606 - Rental Revenue- 6624 Flora	118,130
4608 - Rental Revenue- Bell-Otis	49,290
4609 - Rental Revenue- 6229 Flora	10,040
4612 - Rental Revenue- Florence	5,510
4613 - Rental Revenue- 6633-Pine	55,592
4615 - Rental Revenue- Filmore	9,817
4616 - Rental Revenue- Chanslor	23,450
Unaudited YTD Revenue Total as of June 1, 2026	3,224,393
Projected Revenue from June 2-30, 2026	295,523
Projected Total Revenue as of June 30, 2026	\$ 3,519,916

Expense Summary	
Personnel Services	\$ 243,419
Operations	\$ 2,622,502
6100 - Outside Professional Services	531,871
6100 - Outside Prof Svc - Management Fees	354,085
6105 - Legal Services	98,313
7000 - Utilities Services-Edison, Gas, Water,Trash	669,373
7205 - Property Insurance	193,770
7300 - Equipment Maint & Repair	722,791
7600 - Miscellaneous	50,113
7700 - Office Supplies	770
7850 - Publications & Dues	72
7900 - Travel/Training/Education	1,343
Transfers Out	\$ 833,465
Unaudited YTD Expense Total as of June 1, 2026	3,699,385
Projected Expense from June 2-30, 2026:	
Personnel Services	77,422
Operations	324,868
Transfers Out	833,465
Projected Total Expense as of June 30, 2026	\$ 4,935,140

Projected Net Loss	\$ (1,415,224)
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GENERAL INFORMATION ABOUT THE PENSION PLAN

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan ("Plan") administered by the California Public Employees' Retirement System ("CalPERS"). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the safety and miscellaneous pools. The City sponsors five rate plans (two miscellaneous and three safety).

Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Defined Benefit Pension Plan

Annual Unfunded Liability Payment				
	7/1/2025	7/1/2024	7/1/2023	7/1/2022
66 - Misc Classic	\$ 1,668,264	\$ 1,504,357	\$ 1,327,387	\$ 1,342,135
6643 - Safety Classic	2,730,794	2,459,126	2,131,366	2,140,345
6644 - Safety Classic	68,491	55,491	41,029	43,248
22055 - Safety PEPRA	18,156	8,663		5,269
26037 - Misc PEPRA	17,031	7,995		9,154
Total AUL Payment	\$ 4,502,736	\$ 4,035,632	\$ 3,499,782	\$ 3,540,151

Fund 106 - Retirement Fund

Account	2024/25 Actuals	2025/26 Adopted Budget	2026/27 Proposed 06/10/2026
106 - Retirement Fund	\$ (306,622)	\$ 410,037	\$ 673,696
Revenue	\$ (4,777,557)	\$ (4,631,513)	\$ (4,886,213)
Expense	\$ 4,470,934	\$ 5,041,550	\$ 5,559,909
5925 - ANNUAL UNFUND PENSION COST	3,974,276	4,570,000	5,042,909
5930 - HEALTH INSURANCE	484,821	461,000	505,000
5931 - VISION	2,052	1,800	2,000
5932 - DENTAL	9,786	8,750	10,000

Defined Benefit Pension Plan

Employee Covered by Benefit Terms

As of June 30, 2023, valuation date, the following employees were covered by benefit terms:

	PLANS				
	Miscellaneous		Safety		
	Classic	PEPRA	Classic	Tier II	PEPRA
Active Employees	34	44	9	4	20
Transferred and Terminated Employees	140	54	8	7	5
Retired Employees and Beneficiaries	108	3	98	4	0
Total	282	101	115	15	25

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period:

Miscellaneous Plan			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Pension	Net Pension Liability
	(a)	(b)	(c) = (a)-(b)
Balance at 6/30/23 (Valuation Date)	\$46,995,580	\$30,654,710	\$16,340,870
Balance at 6/30/24 (Measurement Date)	49,655,820	33,647,223	16,008,597
Net Changes during 2023-2024	2,660,240	2,992,513	(332,273)

Safety Plan			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Pension	Net Pension Liability
	(a)	(b)	(c) = (a)-(b)
Balance at 6/30/23 (Valuation Date)	\$89,362,036	\$57,281,374	\$32,080,662
Balance at 6/30/24 (Measurement Date)	91,857,757	60,139,280	31,718,477
Net Changes during 2023-2024	2,495,721	2,857,906	(362,185)

OTHER POST EMPLOYMENT BENEFITS (OPEB) GENERAL INFORMATION ABOUT THE PLAN

The City administers a single-employer defined benefit plan (the Plan), which provides health care benefits and other benefits such as vision and dental coverage to City retirees and their eligible dependents in accordance with City contracts and agreements.

Eligibility is determined by CalPERS vesting rules, date of hire, and years of service at retirement date. Both Miscellaneous and Safety members who retire from the City and have attained at least the age of 50 and completed 5 years of CalPERS service or become disabled and have completed 5 years of CalPERS service are eligible for health care benefits after retirement. Miscellaneous members who retire after January 1, 1997, with 30 years of service, who retire after July 1, 2006 with 20 years of service, and elected officials whose term started before January 1, 1995 and ended after July 1, 1997 and have completed at least 12 years of credited service are also eligible for health care benefits. The City pays the cost of health benefits and other benefits for eligible retirees and eligible dependents as established by the City's contract, agreements, and/or resolution. Currently, City Council Resolution 91-33 caps the benefit payments at \$563 per month. The plan is included in the CalPERS financial statements available on the CalPERS website.

Employees Covered

As of the June 30, 2025 measurement date (June 30, 2025 valuation date), the following current and former employees were covered by the benefit terms under the Plan:

Participating Active Employees	111
Inactive plan members or beneficiaries currently receiving benefit payments	71
Total	<u><u>182</u></u>

Changes in the Net OPEB Liability

The following table shows the changes in the total OPEB liability recognized over the measurement period.

	Increase (Decrease)		
	Plan		
	Fiduciary		
	Total OPEB Liability	Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a)-(b)
Balance at July 1, 2024	\$ 11,950,956	\$ -	\$ 11,950,956
Changes Recognized for the Measurement Period:			
Service Cost	397,569	-	397,569
Interest on the total OPEB liability	465,419	-	465,419
Changes of benefit terms	-	-	-
Changes of assumptions	(1,391,468)	-	(1,391,468)
Difference between expected and actual experience	(188,315)	-	(188,315)
Contributions from the employer		614,055	(614,055)
Contributions from employees	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(614,055)	(614,055)	-
Administrative Expense			
Net Changes during July 1, 2024 to June 30, 2025	<u>(1,330,850)</u>	<u>-</u>	<u>(1,330,850)</u>
Balance at June 30, 2025 (Measurement Date)	<u><u>\$ 10,620,106</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,620,106</u></u>

Fund Descriptions

General Fund (001) is the general operating fund of the City. It is used to account for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City. This is the largest operating fund in the City.

Special Revenue Funds are used to account for revenues derived from specific sources, which are required by law or administrative regulation to be accounted for in separate funds.

Capital Projects Fund (500) is used to account for capital outlay financed by the general fund.

Bell Community Housing Authority Fund (090) is to provide safe and sanitary dwelling accommodations in the City to persons of low income.

ARPA/American Rescue Plan Act (100) is a \$1.9 Trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

AQMD Fund (103) is used to account for revenues received from the Air Quality Management District pursuant to AB 2766. Funds from the registration of every motor vehicle registered or renewed each year in California are distributed directly to the cities in AQMD's jurisdiction for mobile source emission reduction programs.

Special Gas Tax Fund (104) is used to account for revenues received and expenditures made for street improvements and street maintenance. Financing is provided by the City's share of State gasoline taxes made pursuant to the California State Constitution Article XIX and authorized by the State Legislature.

SB1 Road Maintenance & Rehab Revenue Fund (105) is used towards maintenance and rehabilitation and safety improvements on streets, roads and bridges, pursuant to The Road Repair and Accountability Act of 2017, Senate Bill 1.

Retirement Fund (106) is used to account for the receipt of property taxes of a voter-approved tax levy (1948) and pay the City's share of PERS retirement expenditures.

Sanitation/Refuse Fund (108) is used to account for the collection of a solid waste surcharge from rate payers to finance solid waste related management programs.

Sewer Fund (109) is used to account for revenues received and expenditures made for sewer improvements and maintenance. Financing is provided by the City's sewer user fee made pursuant to Resolution 14-14.

Recycling Fund (110) is to account for the allocation of revenues received from the County for the operations of the City's recycling activities.

Bikeway Fund (114) is distributed by the Los Angeles Metropolitan Transportation Authority for sidewalks, bike trails and similar projects that encourage transportation methods other than vehicle related.

Successor Agency Fund (210) is used to account for custodial responsibilities that are assigned to the Successor Agency with the passage of Assembly Bill 1X26 (AB 1X26) and was established on February 2012. The fund accounts for the receipt of assets, liabilities, and property tax revenues pursuant to the dissolution of the Agency and expenses incurred pursuant to the recognized obligation payment schedule (ROPS).

Low/Mod Successor Agency (220) The low-moderate income housing set-aside is not a continuing obligation. Thus, payments that would have been made into the fund in the future had the redevelopment agency continued to exist should not appear on the Recognized Obligation Payment Schedule (ROPS). While redevelopment agencies may have deposited property tax into their Low- and Moderate-Income Housing Fund (Low-Mod Fund) prior to February 1, 2012, no new obligations should have been made against those funds after June 28, 2012. Funds which would have been deposited into the Low-Mod Fund to pay for enforceable housing obligations, such as payments for housing bond debt service, should be placed on the ROPS.

CDBG Fund (300) is used to account for the revenues received and expenditures made for the City's Community Development Block Grant Program. Financing is provided under an agreement with the County of Los Angeles whereby the City is a secondary recipient of funds made available from the U.S. Department of Housing and Urban Development under the Housing and Community Development Act of 1974 and 1977.

Grants Fund (332) is used to account for funds from the State and Federal grants for neighborhood improvement and rehabilitation purposes. Funding sources include Homeland Security, FEMA, the Department of Justice, and various State and County grants.

STPL Federal Grant Fund (336) The Surface Transportation Program Local provides flexible funding that may be used by States and localities for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

Lighting & Landscaping Fund (450) is to account for special assessment collections from benefited properties for the operations of the City's street lighting activities.

Bell Street Lighting District (460) On or about 1955, the County of Los Angeles formed the Bell Lighting District pursuant to the California Streets and Highways Code Improvement Act of 1911 for streetlight maintenance purposes. The District is entirely contained within the jurisdiction of the City and is funded by an ad valorem property tax. Pursuant to the California Streets and Highways Code, if all of the district territory is included in one city, the city may request a transfer of the District and the funding to the city. The City of Bell requested the transfer, and was approved for an official transfer effective July 1, 2021. Concurrently the City purchased half of the City's 1,680 streetlighting system from Southern California Edison, as of November 2020. Maintenance and improvements for the City's streetlighting system for all streetlights will be paid from this fund.

Measure W Fund (600) On November 6, 2018, Los Angeles County voters approved Measure W for the purpose of funding the Safe, Clean Water Program (SCWP) projects and programs to increase stormwater and urban runoff capture and reduce runoff pollution. The tax revenues will be used to fund three SCWP programs: District Program (10% of revenues), Regional Program (50% of revenues) and Municipal Program (40% of revenues).

Pritchard Field Improvement Grant Fund (610) The funding comes from California State Parks Proposition 68, a \$4 billion bond passed by California voters in June 2018 to create “new parks and new recreation opportunities in critically underserved communities across California”. This funding is administered through California Department of Parks and Recreation.

Measure A Fund (620) The Los Angeles County Regional Park and Open Space District (RPOSD) is responsible for implementing and administering the Los Angeles County Safe, Clean Neighborhood Parks and Beaches Measure 2016 (also known as Measure A.) Los Angeles County voters approved Measure A in November 2016, which authorizes dedicated local funding for parks, recreation, and open space for projects and their maintenance through an annual special tax on all taxable real property in the County. Measure A makes funding available to eligible recipients for projects to repair and upgrade parks and recreational facilities.

Measure M Fund (650) is used to account for the City’s share of the half-cent sales tax approved by voters of Los Angeles County in 2016. These funds are used in developing and/or improving local public transit, paratransit and related transportation infrastructure and basically mirrors Measure R in its usage.

Measure R Fund (670) is used to account for the City’s share of the half-cent sales tax approved by voters of Los Angeles County in 2008. These funds are used in developing and/or improving local public transit, paratransit, and related transportation infrastructure.

Prop C Fund (680) is used to account for the City's share of the half-cent sales tax approved by voters in 1990. These funds are used in developing and/or improving local public transit, paratransit and related transportation infrastructure and its use must be approved by the Los Angeles - METRO prior to expenditure.

Prop A Fund (700) is used to account for the City's share of the half-cent sales tax approved by voters in 1980. The revenue can only be used for transit or transit-related projects. The City has three years in which to use its annual allocation or the money must be returned to the Los Angeles Metropolitan Transportation Authority (METRO).

Federal Forfeitures Fund (710) is used to account for revenues received from the Department of Justice Asset Forfeiture Program, which encompasses the seizure and forfeiture of assets that represent the proceeds of, or were used to facilitate, federal crimes.

COPS Fund (720) is used to account for the revenues from the California Office of Traffic Safety to be used towards a comprehensive traffic safety program.

Justice Assistant Grant Fund (740) is to assist the law enforcements to prevent or reduce crime and violence and is funded by U.S. Department of Justice.

OTS State Grant Fund (810) is to account for funds received to effectively administer state traffic safety programs to reduce injuries and economic losses resulting from traffic related collisions in the City.

Debt Service GO Bond Fund (890) are used to account for the accumulation of resources for, and the payment of, the City's general long-term debt obligations, including principal, interest, and related expenses.

BCHA Capital Project Fund (991) is used to account for the purchase or construction of major capital facilities that are restricted, committed or assigned for Bell Community Housing Authority.

BCHA Debt Service Fund (992) is used to account for the accumulation of resources that are restricted, committed or assigned for the payment of long-term debt principal and interest for Bell Community Housing Authority.

Glossary of Terms

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 expenditure 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 specified interest rate. Bonds are most frequently used to finance large capital projects, such as buildings, streets, and bridges.

Budget: A plan for financial operation listing an estimate of proposed appropriations and the estimated revenues for a particular time. 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 governs 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 projects 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 projects 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.

Debt Financing: Borrowing funds for capital improvements needed today and pledging future revenues to repay principal and interest expenditures. The City of Bell uses debt financing only for onetime 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 is also referred to as a Structural Deficit.

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 governmental 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 to which an annual operating budget applies. The City of Bell 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.

Franchise Fees: Imposed on utility companies for the privilege of doing business in the City. Fees are usually based upon a percentage of gross revenue derived from business conducted in the City.

Full-Time Equivalents (FTE): The portion of time a position has been budgeted for based on a full-time position. A full time position works 2,080 hours per year (40 hours per week x 52 weeks). For example: A position that is budgeted to work 30 hours per week equals 0.75 FTE (30 hours per week/40 hours per week).

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, Planning, Public Works, Library, and Community Services.

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, and Agency.

Fund Balance (Net Position): The difference between a fund's asset 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.

Gas Tax Fund: The Gas Tax Fund is used to account for revenues and expenditures apportioned under the Streets and Highways Code of the State of California. Expenditures may be made for any street related purpose in the City's system of streets.

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.

Inter-fund Transfers: The movement of money between various funds. Accounting entries to for inter-fund transfers are processed through transfer-in and transfer-out accounts which offset each other (net to zero).

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

Licenses & 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 operating 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 within 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 the 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 were 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 a 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 organizational 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 include 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 is used 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, Income Tax.
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.

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

Use of 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 Charges: 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.