CITY OF ATASCADERO

BUDGET | FISCAL YEARS 2025-2027

Investing in Our Future with Stability & Foresight

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TABLE OF CONTENTS

PREFACE..... viii

SECTION A - BUDGET MESSAGE AND CITY PROFILE

Budget Message A-1
Council Adopted 2025-2027 Work Plan..... A-10
2023-2025 Accomplishments..... A-13
Budget Authority and Carryovers..... A-24
Resolution Adopting 2025-2027 Budget..... A-25
Resolution Amending 2024-2025 Budget..... A-27
Amending Fiscal Year 2024-2025 Budget - Detail..... A-29
2025-2026 Annual Spending Limit Calculation..... A-30
Resolution Adopting the 2025-2026 Annual Spending Limit..... A-32
Resolution Reaffirming the Necessity of Development Impact Fees..... A-34
City Profile..... A-36
Organizational Charts-Citywide and Departmental..... A-44
Staffing History..... A-53

SECTION B - GRAPHS AND SUMMARIES

All Funds
Revenues by Category..... B-1
Graphical Presentation of Revenues by Category..... B-2
Revenues by Fund..... B-3
Graphical Presentation of Revenues by Major Fund..... B-5
Expenditures by Category..... B-6
Graphical Presentation of Expenditures by Category..... B-7
Expenditures by Fund..... B-8
Graphical Presentation of Expenditures by Major Fund..... B-10
General Fund
Seven Year Projection..... B-11

TABLE OF CONTENTS

SECTION B - GRAPHS AND SUMMARIES (continued)

Revenues by Category..... B-12
Graphical Presentation of Revenues by Major Funding Source..... B-13
Expenditures by Category..... B-14
Graphical Presentation of Expenditures by Category..... B-15
Expenditures by Function..... B-16
Graphical Presentation of Expenditures by Function..... B-17
Expenditures by Line Item..... B-18

SECTION C - FUND ANALYSIS

Fund Analysis Introduction C-1
Fund Analysis Summary 2025-2026..... C-3
Fund Analysis Summary 2026-2027..... C-5
General Fund..... C-7
Sales Tax Measure F-14 Fund..... C-9
Gas Tax Fund..... C-10
Wastewater Fund..... C-11
Transit Fund..... C-12
Building Maintenance Fund..... C-13
Technology Services and Replacement Fund..... C-14
Vehicle and Equipment Replacement Fund..... C-15
Capital Projects Fund..... C-16
Local Transportation Fund..... C-17
Street Maintenance Assessment Districts Fund..... C-18
Circulation System Fees Fund..... C-19
Storm Drainage Facilities Fees Fund..... C-20
Parkland Facilities Fees Fund..... C-21
2010 Bond Proceeds Master Agreement Fund..... C-22
Public Facilities Project Fund..... C-23

TABLE OF CONTENTS

SECTION C - FUND ANALYSIS (continued)

Community Facilities District 2005-1 Fund..... C-24
Apple Valley Street & Storm Drain Maintenance District #1 Fund..... C-25
Apple Valley Landscaping & Lighting District #1 Fund..... C-26
Las Lomas Street & Storm Drain Maintenance District #2 Fund..... C-27
Las Lomas Landscaping & Lighting District #2 Fund..... C-28
De Anza Estates Street & Storm Drain Maintenance District #3 Fund..... C-29
De Anza Estates Landscaping & Lighting District #3 Fund..... C-30
Supplemental Law Enforcement Services Fund..... C-31
In Lieu Low/Moderate Income Housing Fund..... C-32
Business Improvement Association Fund..... C-33
Atascadero Tourism Business Improvement District (ATBID) Fund..... C-34
Community Development Block Grant (CDBG) Fund..... C-35
Tree Planting Fund..... C-36
General Government Facilities Fees Fund..... C-37
Law Enforcement Facilities Fees Fund..... C-38
Fire Facilities Fees Fund..... C-39
Open Space Acquisition Fees Fund..... C-40
Public Facilities Fees Fund..... C-41
Library Expansion Facilities Fees Fund..... C-42
Aerial Fire Truck Fees Fund..... C-43
2010 Bond Debt Service Fund..... C-44

SECTION D - REVENUE SUMMARIES

Description of Revenue Sources..... D-1
General Fund..... D-11
Sales Tax Measure F-14 Fund..... D-21
Gas Tax Fund..... D-22

TABLE OF CONTENTS

SECTION D - REVENUE SUMMARIES (continued)

Wastewater Fund..... D-23
Transit Fund..... D-24
Building Maintenance Fund..... D-25
Technology Services and Replacement Fund..... D-26
Vehicle and Equipment Replacement Fund..... D-27
Capital Projects Fund..... D-29
Local Transportation Fund..... D-30
Street Maintenance Assessment Districts Fund..... D-33
Circulation System Fees Fund..... D-34
Storm Drainage Facilities Fees Fund..... D-35
Parkland Facilities Fees Fund..... D-36
2010 Bond Proceeds Master Agreement Fund..... D-37
Public Facilities Project Fund..... D-38
Community Facilities District 2005-01 Fund..... D-39
Apple Valley Street & Storm Drain Maintenance District #1 Fund..... D-40
Apple Valley Landscaping & Lighting District #1 Fund..... D-41
Las Lomas Street & Storm Drain Maintenance District #2 Fund..... D-42
Las Lomas Landscaping & Lighting District #2 Fund..... D-43
De Anza Estates Street & Storm Drain Maintenance District #3 Fund..... D-44
De Anza Estates Landscaping & Lighting District #3 Fund..... D-45
Supplemental Law Enforcement Services Fund..... D-46
In Lieu Low/Moderate Income Housing Fund..... D-47
Business Improvement Association Fund..... D-48
Atascadero Tourism Business Improvement District (ATBID) Fund..... D-49
Community Development Block Grant (CDBG) Fund..... D-50
Tree Planting Fund..... D-51
General Government Facilities Fees Fund..... D-52
Law Enforcement Facilities Fees Fund..... D-53

TABLE OF CONTENTS

SECTION D - REVENUE SUMMARIES (continued)

Fire Facilities Fees Fund…… D-54
Open Space Acquisition Fees Fund…… D-55
Public Facilities Fees Fund…… D-56
Library Expansion Facilities Fees Fund…… D-57
Aerial Fire Truck Fees Fund…… D-58
2010 Bond Debt Service Fund…… D-59

SECTION E - DEPARTMENT BUDGETS

Introduction…… E-1
City Council…… E-4
City Clerk…… E-8
City Treasurer…… E-12
Legal…… E-16
City Manager…… E-20
Administrative Services…… E-27
Police…… E-34
Police Grants and Programs…… E-41
Fire Department…… E-45
Fire Grants and Programs…… E-52
Mutual Aid Program…… E-56
Community Development…… E-60
Central Reception…… E-67
Economic and Business Development…… E-71
Community Services and Promotions…… E-77
Recreation…… E-82
Pavilion…… E-89
Zoo…… E-96
Colony Park Community Center…… E-103
Public Works Administration…… E-108

TABLE OF CONTENTS

SECTION E - DEPARTMENT BUDGETS (continued)

Public Works Operations..... E-114
Public Works Maintenance - Parks..... E-119
Building Maintenance..... E-127
Public Works Maintenance - Streets..... E-134
Wastewater..... E-141
Transit..... E-152
Technology..... E-157
Vehicle and Equipment Replacement..... E-164
Other Uses..... E-167

SECTION F - SALES TAX MEASURE F-14

Sales Tax Measure F-14 Projects Fund..... F-1

SECTION G - CAPITAL PROJECTS

Introduction..... G-1
Narrative..... G-2
List of Unfunded Projects..... G-8
2025-2027 Capital Projects Summary..... G-11
Five Year Capital Improvement Plan..... G-15
Capital Projects Fund G-19
Local Transportation Fund..... G-20
Street Maintenance Assessment Districts Fund..... G-23
Circulation System Fees Fund..... G-24
Storm Drainage Facilities Fees Fund..... G-26
Parkland Facilities Fees Fund..... G-27
2010 Bond Proceeds Master Agreement Fund..... G-29
Public Safety Facilities Project Fund..... G-30

TABLE OF CONTENTS

SECTION H - OTHER FUNDS

Introduction..... H-1
Community Facilities District 2005-1 Fund..... H-2
Apple Valley Street & Storm Drain Maintenance District #1 Fund..... H-3
Apple Valley Landscaping & Lighting District #1 Fund..... H-5
Las Lomas Street & Storm Drain Maintenance District #2 Fund..... H-7
Las Lomas Landscaping & Lighting District #2 Fund..... H-9
De Anza Estates Street & Storm Drain Maintenance District #3 Fund..... H-11
De Anza Estates Landscaping & Lighting District #3 Fund..... H-13
Supplemental Law Enforcement Services Fund..... H-15
In Lieu Low/Moderate Income Housing Fund..... H-17
Business Improvement Association Fund..... H-19
Atascadero Tourism Business Improvement District (ATBID) Fund..... H-20
Community Development Block Grant (CDBG) Fund..... H-22
Tree Planting Fund..... H-24
General Government Facilities Fees Fund..... H-26
Law Enforcement Facilities Fees Fund..... H-27
Fire Facilities Fees Fund..... H-28
Open Space Acquisition Fees Fund..... H-30
Public Facilities Fees Fund..... H-31
Library Expansion Facilities Fees Fund..... H-32
Aerial Fire Truck Fees Fund..... H-33

SECTION I - DEBT REDEMPTION SCHEDULES

Introduction..... I-1
2010 Bond Debt Service Fund..... I-2

SECTION J - FISCAL POLICIES

Fiscal Policies..... J-1

SECTION K - GLOSSARY

Glossary of Terms..... K-1

This document represents a proposal for the City's budget for the two fiscal years ending June 30, 2026 and June 30, 2027.

Data has been revised and reclassified, whenever possible, in order to provide information that is consistent for each of the years presented in this document. This means that data in individual line accounts or departments will not necessarily tie to other City documents produced in previous years; however, the bottom line or net effect has not been changed.

This 2025-2027 Proposed Budget document serves four primary roles:

- Financial Plan
- Policy Document
- Operations Guide
- Information Tool

The budget document is organized into the following sections:

Section A: Budget Message and City Profile

The budget message from the City Manager provides an overview of the 2025-2027 financial plan, a summary of the major operating program changes, and policy issues requiring Council determination. This section also includes an explanation of budget authority limits, copies of budget resolutions, the City's annual Gann limit calculation and a copy of the Gann limit resolution. This section also provides general information about the City, including the method of government, history, economy, demographics, culture, and education.

Section B: Graphs and Budget Summary Schedules

This section includes simple pie charts and tables, which highlight key financial relationships and summarize the overall budget document.

Section C: Fund Analysis

The Fund Analysis section provides a reconciliation of the sources, uses and remaining reserve of available resources for each fund. This section is a good place to look at the "bottom line" for each fund.

Section D: Revenue Summaries

This section provides a list of all expected City revenues and a brief description of several of the major revenue sources. The detailed list of revenues is broken out by fund, and then within each fund, by major category.

Section E: Proposed Department Budgets

This section presents the proposed budget for each major department or division. For purposes of the budget, a division is defined as a major program or activity. This would include activity for the General Fund, Wastewater Fund, Building Maintenance Fund, Technology Services & Replacement Fund and Vehicle & Equipment Replacement Fund. For each department budget, the following information is presented:

Description

This section provides a general description of the purpose and activities of the department, program or division.

Accomplishments in the Prior Two-Year Budget

The section provides specific tasks and projects that were accomplished during the prior two-year budget period.

Work Program Highlights for Next Two-Year Budget

This section provides specific activities and objectives to be accomplished during the budget period.

Performance/Workload Measures

Selected historical and projected performance and workload indicators are presented in this section. This information is presented in order to better measure the achievement of goals and objectives, as well as to provide Council and the public with a better picture of the scope of work and effectiveness of each department or division.

Budget at a Glance

This section provides a graphical depiction of historical and budgeted expenditures as well department/division staffing levels.

Section E: Proposed Department Budgets (continued)

Activity Detail

This section includes expenditure detail by individual accounts. The accounts are categorized into the following four categories:

- *Employee Services* — All costs associated with City personnel, including salaries/wages for all full-time, part-time and temporary (limited service) employees, as well as related costs for benefits, workers' compensation, taxes and overtime.
- *Operations* — All expenditures related to the regular ongoing operation of the department, including supplies, tools, utilities, insurance, contract services and similar operating expenditures.
- *Special Programs and Projects* — All expenditures that are either atypical expenses or other projects or programs that are not part of the City's regular operations. These are one-time expenditures that are evaluated during the budget process and funded to the extent possible.
- *Capital Outlay* — New capital equipment, with a life in excess of one year and costing over $2,500, and capital improvement projects. Major capital improvement projects are described in detail in the *Capital Projects* section.
- *Debt Service* — Payments of principal and interest on leases, bonds and other debt instruments according to a pre-determined schedule.

Detail Backup

This section provides a brief description of each account and the basis for the budgeted amount.

Section F: Sales Tax Measure F-14 Projects

This section presents information on the half-cent Sales Tax Measure F-14 projects. The proposed road segments scheduled for varying types of surface treatment are listed for the next five years. The lists include the road segments, pavement condition index for each segment, and the proposed treatment.

Section G: Capital Projects

This section presents the City's Capital Projects Budget. It includes a project narrative, a summary schedule of budgeted projects for fiscal years 2025-2027 and their respective funding sources, a five-year capital improvement plan, and expenditure details for each fund.

Section H: Other Funds

This section includes activities for all other special revenue funds. It includes *Description*, *Activity Detail*, and *Detail Backup* sections for each fund.

Section I: Debt Redemption Schedules

This section summarizes all of the City's debt obligations and outlines the repayment periods. Also included in this section are *Activity Detail* and *Detail Backup* schedules for each of the debt service funds.

Section J: Fiscal Policies

This section provides a description of the City's fiscal policies.

Section K: Glossary

This section provides a glossary of commonly used terms and abbreviations.

SECTION A

Budget Message and City Profile

James R. Lewis
City Manager

To the Atascadero City Council, Staff, and Community:

I am pleased to submit the 2025-2027 Operating and Capital Budget. This is the first two-year budget I have submitted as City Manager and as was the case with budgets past; this budget is smart, conservative and practical. In these times of economic uncertainty when many other cities are starting to struggle, our conservative financial policies, careful planning, and the support from our community through the continuance of sales tax measures, have given us excellent fiscal footing as we enter the next budget cycle. Because of our strong financial position, our theme for this budget is "Investing in Our Future with Stability and Foresight."

The first key word is "Investing". This budget indeed makes important investments in staff retention and capacity, technology that will allow us to serve more efficiently, and major capital improvements throughout the City. Utilizing "Stability and Foresight" addresses that while we do have major expenses and are allocating resources to new initiatives, we are doing so thoughtfully with thorough analysis, feedback, and measurement. The 2025-2027 budget focuses resources on Council goals and core City services specific to our City's vision of "Working together to SERVE, build COMMUNITY, and enhance QUALITY OF LIFE". Additionally, economic development in Atascadero remains strong with new private projects continuing to come forward. The following document addresses both consistent operating expenses and a forward-thinking approach to make the most efficient use of precious City resources.

DISCUSSION:

The Budget Philosophy

The 2025-2027 Operating and Capital Budget is the result of significant teamwork involving the Council, the Community, and City staff. Developing an effective budget that attempts to maintain the Council goals and the City's core services during these strained economic times is a difficult task. That said, I am confident that the plan before you will effectively achieve these objectives while maximizing the City's limited resources throughout the upcoming two-year cycle.

The City of Atascadero has worked hard to maintain fiscal stability through the ups and downs in the economy that have occurred over the years. The effects of the state, national, and worldwide financial environments all have an impact on the local economy. This is even truer today where, in the midst of ongoing economic uncertainty, publicly traded corporations are withholding forecasts and guidance in response to unpredictable global market dynamics. The ability of an organization to navigate through a changing environment is often directly related to the planning and preparation that was done in advance. Fortunately, through Atascadero's visionary leadership, appropriate policies and strategies have been put in place and continue to be used to help maintain consistent City services, regardless of the state of the economy. Of course, making this possible has required – and will continue to require – carefully considered tradeoffs to ensure the organization's resilience and long-term strength.

The City of Atascadero has experienced its share of financial challenges over the last few decades, and we will certainly face them again. In the early 1990s, a sharp slow-down of the economy devastated the City's budget and brought the staff to a skeleton crew. The state budget crisis brought more challenges as the State sought to balance their budget on the backs of local government. Then there was the Great Recession in 2008, the loss of redevelopment in 2012, and, of course, the pandemic-induced recession in 2020. The importance of a well-defined financial strategy to anticipate and conquer difficult issues cannot be understated. Equally as important has been the privilege and responsibility to program the Sales Tax Measure D-20 Essential Service Tax revenue and to continue successfully utilizing revenues from Sales Tax Measure F-14 to repair and rehabilitate City-maintained roadways. The maintenance of a strong organization is shared community wide, but as the City Council and City employees, we agree to be the leaders in this effort. The Council has shown great leadership from its forward-thinking members and continues to look toward ensuring a sustainable future.

As with all successful organizations, the City needs to continue to revisit and update the long-term plan. A current yet fluid Fiscal Strategy is a key element of building a solid foundation upon which to move into the future. The City first adopted a Financial Strategy in 1998 and by focusing its resources, its financial condition has improved dramatically since that time.

The financial plan should outline general strategies and guidelines to mold the City's decisions. The plan should identify actions and describe the current belief of the organizational needs. However, it should also be flexible as the economy or situations change. Direction and efforts can be modified to best suit the needs of the City and community. The plan requires periodic updates to ensure the City's financial strategy remains current and reflects the priorities of the citizenry.

The Budget Process

The City has a comprehensive approach to budget development. The City has developed a Comprehensive Financial Plan and the Financial Reserve Policy. This information is used as a foundation for the Council in their policy-making role. The City Council then conducts an annual assessment of the organization and prior goals in a Goal Setting Workshop, where the product is a new set of goals and priorities for the coming year or years. The Community is invited to share their thoughts about the City's goals at the goal-setting session and at regularly scheduled council meetings.

Public engagement in the budget process is an important and continuous ongoing dialog between City Council, City staff and the community. The City's budget process is purposely structured to receive public input on where funds are spent. Members of the public can speak at City Council meetings, reach out to Council Members outside of the meeting setting, and talk with City staff.

The current budget cycle leverages the foundation of prior cycle efforts and expands upon the groundwork already laid. In preparation for the 2025-2027 budget cycle, the City Council engaged in a thorough and thoughtful planning process to establish the City's focus and priorities. The Council's public goal-setting session was held in February 2025, where the strategic priorities that have guided the prior two budget cycles were further refined and carried forward. Based on the input gathered at the Goal Setting Workshop and continuing the good work that has been achieved over the past few years, staff identified general actions that will be undertaken in the

next two fiscal years to further progress the adopted strategic priorities and key focus areas. At a regularly scheduled Council meeting on April 22, 2025, the Council reviewed and approved the 2025-2027 Work Plan.

The Administrative Services Department, using the City's financial policies, develops revenue estimates, budget goals and reserve programs. They assimilate the department financial plans into one cohesive document in which the entire organization works to implement the Council's vision in harmony. In the final preparation, City staff across all City departments contribute valuable input to the development of the current budget, demonstrating strong interdepartmental collaboration and a shared commitment to the community's well-being and the City's financial health. This "team effort" assists the operating departments to understand the roles and responsibilities of other departments, and to find joint solutions to the dilemma of providing a high level of municipal service with limited revenues. This budget that is now submitted to Council, has Council goals and priorities as its foundation, and is supported by all departments.

Following completion of the draft budget document, the City's Finance Committee met at a publicly held meeting on May 22, 2025, to review and approve the budget, including supplemental budget requested items that have been incorporated into the budget document

Key Priorities Driving Development of the 2025-2027 Budget

As part of the 2023-2025 budget process, the City's Mission Statement was streamlined and modernized, and 12 True North statements were developed to articulate the City's organizational purpose and provide direction as a basis to achieve the community's strategic plans and continue to serve as focal points for the City's decisions.

The Mission Statement, ***Working together to SERVE, build COMMUNITY, and enhance QUALITY OF LIFE***, and the True North Statements were used as a lens to focus development of the strategic priorities and key focus areas for the 2025-2027 budget cycle. During the 2025 Council Goal Setting workshop, the City's 2025-2027 strategic priorities and associated key focus areas were established.

The City's 2025-2027 priorities are:

Strategic Priority: Economic and Community Vibrancy
Key Focus Areas:

- *Downtown Vibrancy*
- *Activation of Underutilized Sites and Nodes*
- *Business Support and Jobs/Housing Balance*
- *Neighborhood Compatibility and Wellness*

Strategic Priority: Fiscal and Infrastructure Efficiency & Sustainability
Key Focus Areas:

- *Asset Management/Replacement/Modernization*

- *Smart and Responsible Financial Strategies*
- *Transparency and Accountability*

Strategic Priority: Ensuring Public Safety and Providing Exceptional City Services
Key Focus Areas:
- *Staff and Facilities*
- *Unhoused Population*
- *Flourishing Community*

The 2025-2027 budget and work plan align resources and actions with these three identified strategic priorities. These are primarily budgeted in the General Fund.

Key Community Issues and Trends Impacting the 2025-2027 Budget

Sales Tax Measure D-20

Atascadero has historically had one of the lowest per capita General Fund revenues in the County. The City manages resources in a fiscally responsible manner, consistently protecting and stretching taxpayer's dollars as far as possible. Unfortunately, there were many needs that could not be met within those revenue constraints. As part of the Council's 2019 strategic priority to foster financial stability, a general sales tax measure was placed on the November 2020 ballot. The Essential Services Sales Tax Measure D-20 was approved by Atascadero voters adding an additional one-cent "transaction" tax. Measure D-20 became effective April 1, 2021, and is being used to provide funding for public safety protection, maintenance of parks, public facilities and infrastructure, recreation, community services and other general city services. An annual report on Measure D-20 funds is reviewed, along with the City's annual financial audit, at a heavily publicized joint meeting of the Finance Committee and the Citizens' Sales Tax Oversight Committee (CSTOC). After reviewing the annual report and audit, the CSTOC reports their findings to the City Council.

Public Safety

Historically, the community has shown strong support for investing in Police and Fire services to ensure the safety and well-being of its residents. This commitment reflects the community's recognition of the critical role these services play in protecting lives, responding to emergencies, and maintaining public trust. Continued investment is essential to equip first responders with the resources, training, and technology they need to effectively serve and safeguard the community. The passage of Measure D-20 has provided much needed funding to support public safety. Over the past two budget cycles, the Police Department has added 8 new positions and reclassed two Police Officer positions to Corporal positions. For the first time in over two decades, the department is fully staffed with sworn personnel. At the Fire Department, an additional Firefighter was added and a Battalion Chief temporary position was confirmed as a permanent position as a result of D-20 revenues.

Measure D-20's passage also enabled the City to initiate the Public Safety Facilities Project by establishing capital reserves essential for launching the design-build process. The City is undertaking a large scale, multi-phase project to replace and renovate existing public safety facilities, including Fire Station No. 1, Fire Station No. 2, and the Police Department building. The goal of this project is to construct highly functional, energy efficient, and resource conscious facilities that advance the City's goals of continuing to provide high level emergency services response, prepare for future growth, and meet the health and safety needs of Fire and Police personnel. The project will replace the existing 6,000 sq. ft., 70+ year-old Fire Station No. 1 with a new 18,000 sq. ft. Fire Station No. 1 housing all administration functions, the City's new Emergency Operations Center, and will include enhanced safety features such as pull-through engine bays, decontamination areas, and security components. The existing Fire Station No. 2 will also be comprehensively renovated, and portions of the Police Department building will be upgraded, focusing on safety and security enhancements as well as improvements to meet the physical and operational requirements for modern and code compliant public safety facilities and provide appropriate living/workspaces to continue to keep the community safe. A new building for dispatch operations will also be constructed on site. The Project is utilizing the Design-Build method to expedite the construction timeline and allow for innovation and collaboration during the design and construction process. Additionally, both Fire Stations and a portion of the Police Department will be vacated, and personnel will be relocated to temporary facilities to provide maximum efficiency of performing required construction and ensuring seamless emergency response to the City. Total project construction costs are approximately $31 million and bonds are anticipated to be issued in Fall/Winter 2025.

More ongoing and one-time Police and Fire related necessities have been included in the budget such as funds for large-scale equipment and vehicle replacement including a Type 1 Engine, funding for the Public Safety Facilities Project's eventual debt service, innovative technology to enhance operations, and funding for collaborative initiatives.

Staffing Retention and Attraction

Thanks to the cooperation and commitment of employees, the City has sustained operations despite tighter fiscal conditions. Where historically employees were used to doing more with less and this often carried over into salaries and wages, as part of Measure D-20, the Council and community stated that retaining professional employees and the ability to attract professional employees was a priority area. While compensation is often not the only reason an employee chooses to work for an employer, when there are pay differentials across neighboring jurisdictions, it can be an important consideration. The passage of Measure D-20 addressed key barriers to attracting, hiring and most important- retaining professional employees. Increased revenues allowed for staffing adjustments in several departments, provided budget to address equity deficiencies and gaps in average wages, increased resources to support operations, and provided pivotal funding for "All For Atascadero, All In" – a celebration and affirmation of the organization's culture and employee morale. This has had a large impact on City operations ensuring more departments are at or nearly fully staffed, increasing efficiencies as resources and tools are more readily available to employees, and providing access to increased training and development opportunities for both new and seasoned staff.

The City of Atascadero has a total of four employee bargaining units. Three-year agreements for all bargaining units were successfully negotiated ahead of the start of the 2024-2025 budget year, aligning with forecasted budget assumptions and ensuring stability and predictability for this budget cycle. When approving the three-year labor agreements in 2024, the City made significant strides in adjusting salaries closer to the average wage paid for each position in the County.

Staffing retention and attraction continued to be key in the development of this budget, as will be the case for future budget cycles as well. As with past cycles, the goal is to continue to enhance staff efficiency, deliver better public service, and reduce long-term costs by attracting and retaining qualified professionals.

Investments in Infrastructure

The City's infrastructure encompasses the essential facilities and equipment that support daily operations and public services. This includes everything from the basic underlying capital assets needed for the day-to-day operations to public infrastructure such as roads, storm drains, traffic signals, sidewalks, bridges, wastewater collection and treatment, and critical facilities such as fire stations, police headquarters, parks, the Central Coast Zoo, the Pavilion on the Lake, and City Hall.

Operational assets range from specialized vehicles and tools – such as fire engines, police cars, and public works equipment – to office systems, radios, and safety gear. Each department relies on these resources to deliver effective services. While staff works diligently to extend the life of existing equipment, timely replacement is often necessary due to wear, regulatory changes, or evolving safety standards. Sustaining a reliable, responsive, and safe infrastructure is vital to serving the City's households, businesses, industries, and visitors.

Park facilities are in need of repair and replacement including parking lots, sidewalks, benches, picnic tables, playgrounds, restrooms, and athletic facilities. Large scale infrastructure is also overdue for repair or replacement. Replacing and repairing these assets has historically been put off in order to make ends meet. Many of these critical infrastructure projects are being funded through revenues from Measure D-20, enhanced economic development, and some one-time savings.

The wastewater system is very capital intensive with miles of pipes, large pumps, tanks, chambers, and highly technical and sophisticated technology resulting in a system that is expensive to maintain and requires consistent investment and upgrade. All wastewater system projects are funded through user fees, as is typical of utility services. Unfortunately, the system has been underfunded and was not maintained or expanded as it should have been. The current plant is nearing capacity and is a vital component to future growth and keeping a sustainable groundwater aquifer. Built in 1980, it is considered a stabilization pond treatment system, and such systems are no longer permittable or able to be operated or built as a result of the regulatory environment in California. The Wastewater Reclamation Facility (WRF) Retrofit and Secondary Treatment Process Improvements Project will modernize the aging and outdated system with major retrofits and upgrades resulting in an entirely new facility designed to meet recently imposed discharge regulations and provide treatment capacity for future growth within the City. Primary drivers for this project include the recently adopted Regional Water Quality Control Board's General Waste Discharge Requirements (2020), which imposed stringent new effluent discharge requirements, City growth and densification, anticipated acceptance of wastewater from the Atascadero State Hospital, groundwater sustainability, and potential expansion of the City's wastewater collection system. The City is looking into grants, other governmental funding sources, legislative relief, and contributions from partners to implement smart solutions to address these project costs.

CalPERS Retirement Cost Increases

The City participates in CalPERS to provide defined benefit pension plans for eligible employees. Pension costs are calculated through a complex actuarial process that relies on various assumptions, including the critical discount rate—the expected long-term rate of return on investments. Any reduction in this rate significantly increases employer contributions. The CalPERS Board reviews the discount rate every three years and has indicated the potential for future reductions, which could further impact City pension costs.

The City's annual CalPERS contributions consists of two components:

- **Normal Cost** – A percentage of payroll covering the current year's pension benefits.
- **Unfunded Accrued Liability (UAL)** – A fixed annual payment addressing the shortfall in the pension fund for prior years.

Both figures are determined by CalPERS and are subject to change based on economic conditions and Board decisions. As stewards of our community's resources, the City continues to monitor these factors closely to ensure prudent fiscal management and long-term sustainability.

CalPERS currently estimates that the City's combined Miscellaneous and Safety UAL payment will be approximately $3.4 million in fiscal year 2025-2026 and $3.6 million in 2026-2027. This estimated UAL represents approximately 12% of total general fund costs of labor each year. At this time, and based on current assumptions, CalPERS is projecting the UAL will continue to increase to $4.4 million through at least fiscal year 2030-2031. These assumptions have been budgeted in the Seven-Year Projections.

Sales Tax Measure F-14

The City is responsible for maintaining approximately 140 miles of roadway. This network represents a substantial investment by the City and was identified as a concern of the community. The City's ongoing challenge has been to maintain and operate this vast infrastructure with the limited resources at the City's disposal. The City aggressively seeks out grants to contribute to maintaining the roadways, but over the years, grants have become more and more difficult to depend upon.

Measure F-14 is a ½ cent per dollar transactions and use (sales tax) approved by 58% of voters in November 2014, becoming effective April 1, 2015. While Measure F-14 is a general-purpose sales tax, the revenue generated by the measure was targeted for and has been used solely to maintain, repair, and rehabilitate neighborhood and other roadways. The Measure also included provisions for a 9-member Citizen Oversight Committee and an annual report. Measure F-14 was approved with a 12-year sunset clause and was set to expire March 31, 2027. To continue maintenance, repair, and rehabilitation of neighborhood roads, including local and collector roads, and fund the neighborhood roadway segment projects contingently programmed after April 2027, Measure F-14 had to be renewed prior to the sunset date. In November 2024, the Atascadero Local Roads and Vital Services Funding Extension Measure (Measure L-24) passed with 71% voter approval and will continue the half-cent sales tax originally approved through Measure F-14 until ended by voters.

To maximize funding for roadway projects, the Public Works Department uses a tool known as the "Critical Point Management" methodology to develop a prioritization plan for the road work. As recommended by the voters with the passage of Measure E-14, the revenue that is available because of Measure F-14 has been used on the neighborhood roads and other roadways. The City's existing

road funding sources primarily focuses on arterial roads that carry larger volumes of traffic. Since the adoption of Measure F-14, the City's pavement condition index (PCI) has risen from 47 to 50. This 3-point increase in PCI is a significant improvement from the estimated 17-point decrease (PCI of 30) expected had Measure F-14 not passed. Furthermore, the PCI was also expected to drop to 40 over the 10-year period (2014-2024) even with the additional Measure F-14 funding, but the PCI has held relatively steady during this period.

Consistent with Measure F-14, Measure L-24 will generate approximately $3 million annually to address road repairs, aging infrastructure, and support vital local government services with citizen committee oversight. Revenue collection from Measure L-24 will begin in 2027, when Measure F-14 sunsets. This budget covers the two-year period, 2025-2026 and 2026-2027, and includes a Five-Year Capital Improvement (expenditure) Plan reflecting anticipated projects funded through revenues from Measure L-24.

Changes to Funding and Service Levels in the 2025-2027 Budget

By staying committed to the Strategic Plan and prioritizing the community's most critical needs, the Council has effectively guided the use of limited resources—allowing the City to uphold service quality even in challenging economic times. The current budget covers ongoing expenses, supports the management of existing programming, and allows for limited-service level increases. Costs associated with achieving the Council's goals outlined in the adopted work plan have been carried forward into this budget cycle. Additional supplemental budget requests have been included in the budgeted figures in this document. All ongoing items that are funded by General Fund revenues, including Measure D-20 funds, have been reflected in future assumptions in the Seven-Year Projection on page B-11.

Employee Services

All labor Memorandums of Understanding (MOUs) expire on June 30, 2027. When approving the three-year labor agreements in 2024, the City made significant strides in adjusting salaries closer to the average wage paid for each position in the County. It is important to pay competitive salaries in order to retain and attract professional employees to serve this community. Due to the desire to remain competitive and the high inflation rates, the budget includes steps increases, where applicable, and an additional 3% Cost of Living Allowance (COLA) in the salary totals for most positions for fiscal years 2025-2026 and 2026-2027. The budget also takes into account projected increases to CalPERS retirement, health care, and workers' compensation costs.

The budget includes the addition of two new full-time positions and four reclassifications.

Added full-time positions include:

- Zookeeper I at the Central Coast Zoo
- Maintenance Worker I at the Central Coast Zoo

Reclassified positions include:

- Reclassification of one Deputy City Manager to Assistant City Manager
- Reclassification of two Maintenance Worker Lead to Maintenance Supervisor
- Reclassification of Wastewater Treatment Plant Operator II to Wastewater Treatment Plan Operator III (Lead)

ACKNOWLEDGMENTS AND CLOSING:

This two-year budget and Seven-Year Projection direct the City's limited resources toward the priority issues identified by the community, Council, and staff during the extensive and collaborative budget development process. The Council's ongoing commitment to both short- and long-term fiscal stability continues to positively influence the City's financial health and future outlook.

By maintaining a clear focus on economic and community vibrancy, fiscal and infrastructure efficiency and sustainability, and providing exceptional city services, the Council is positioning the City to thrive and respond effectively to emerging challenges. The Council's investment in City staff – particularly the commitment to attracting and retaining talent – is vital to achieving the strategic priorities and is sincerely appreciated by all City employees.

Developing a strong financial plan and comprehensive budget document is a monumental undertaking, requiring substantial collaboration, effort, and compromise. I would like to extend my sincere appreciation to the Director of Administrative Services for skillfully spearheading the formation of a sound financial plan that addresses critical City needs while maintaining comfortable reserves. Her leadership, firm administrative skills, accounting mastery, and kind and genuine sprit have made this document, and the process used to create it possible. Special thanks also go to the Administrative Services team, department directors, and their staff for their dedication and the long hours invested in this budget.

I am also grateful to the Council and the Finance Committee for their time, expertise and oversight throughout this transparent and inclusive process. Finally, I want to thank the community members whose valuable insight helped shape the key priorities reflected in this budget. Community engagement has been instrumental in creating a financial plan that truly reflect the community's collective goals.

Our City's financial foundation remains rock solid, largely thanks to a shared, organization-wide commitment to the City's financial policies. Department managers deserve special recognition for the outstanding job they have done communicating and upholding these principals throughout the organization. This two-year budget document is all about smart, strategic investments that set us up for the future, while keeping our services strong and the City prepared for any potential financial uncertainties. I could not be prouder of the teamwork and positive spirit the staff brings day in and day out. Simply put, the City of Atascadero has an incredible group of employees who work hard and truly care about our community.

It is an honor and a privilege to serve this amazing community alongside such a talented and dedicated team. Together, we are making great things happen!

James R. Lewis
City Manager

ECONOMIC AND COMMUNITY VIBRANCY

- Complete the General Plan update and comprehensive Zoning Code amendment
- Facilitate ongoing major development projects - Del Rio Ranch, Dove Creek, Del Rio Marketplace, and Barrel Creek
- Encourage and support redevelopment of the Kmart Center and other underperforming parcels such as Colony Square and vacant downtown pads
- Establish a thoughtful strategy for the orderly development of Eagle Ranch that is beneficial to the City and is complimentary to adjacent neighborhoods
- Implement the summer Aquatics Program to include recreational swim and swimming lessons
- Advance the Zoo's growth by introducing a new brand, implementing new signage, new marketing and operational strategies, and adding new and expanded events, educational and conservation programs
- Evaluate and build up major downtown events including Garden Lights and Winter Nights, Tamale Festival, Cider Fest, Fall Festival and others.
- Facilitate the construction of Centennial Plaza as a catalyst for downtown development and encourage similar development in adjacent parcels
- Complete Phase II of the ECR Project which includes entry arches, additional street furnishings, and Highway 101 tunnel improvements
- Increase marketing of the Pavilion and other City facilities as destination venues to generate hotel stays and support the hospitality industry
- Review and determine the need to update master plans for public parks, open spaces, trails and other recreational spaces
- Continue to refine and modernize the Development Review process to be one of the most consistent, predictable, and easiest cities in the County to build
- Support continued broadband rollout to businesses and homes
- Attract industrial businesses that generate high-paying jobs as well as in-demand retail businesses that enhance shopping in our community

- Explore partnerships with interested community organizations that expand recreational programs and cultural and social enrichment opportunities for residents
- Work with the Atascadero Printery Foundation and other non-profits on an adaptive reuse of the Printery Building that contributes to social wellbeing and the arts

FISCAL AND INFRASTRUCTURE EFFICIENCY AND SUSTAINABILITY

- Implement comprehensive asset management software to ensure long-term operational efficiencies.
- Strategically plan for infrastructure improvements needed to accommodate new developments to minimize impact on the community
- Utilize 3CE rebates and incentives for City's fleet and facilities to encourage a more fiscally and environmentally sustainable fleet
- Implement new accounting software to encourage more efficient operations
- Issue fiscally responsible bonds for the Public Safety Facilities Project and wisely steward the project budget
- Complete design and financing plans for a modern, entrepreneurial, and cost-effective Wastewater Treatment Plant and collection system that includes partnerships and opportunities for cost recovery
- Implement Zoo capital and fundraising plans to ensure long term fiscal sustainability
- Maintain efforts to seek funding opportunities for asset replacement and infrastructure improvement
- Assess the potential for a comprehensive review of the City's energy usage, identifying opportunities for investment that offer cost savings, increased reliability and support long-term sustainability goals
- Continue to investigate and implement new revenue streams including new Extended Stay Administrative Use Permit Fee and TBID assessment revenues
- Commit to the digitization and accessibility of City records
- Continue implementation of electronic payment mechanisms
- Build on community engagement strategies to further create public trust
- Maintain City's commitment to conservative fiscal policies and budgeting, and ensuring strong reserves
- Invest in a genuine and empowering employee culture that is supported by modern human resource practices to increase retention and recruitment
- Continue to promote transparency, accountability, and accessibility of City services
- Continue to support and/or advocate for legislative changes that positively impact the City

ENSURING PUBLIC SAFETY AND PROVIDING EXCEPTIONAL CITY SERVICES

- Expand on volunteer programs in the Police Department
- Continue to reduce the negative impacts associated with homelessness and partner with the County of San Luis Obispo and non-profits serving the homeless community
- Transition to temporary public safety facilities and initiate construction of the Public Safety Facilities Project
- Develop a plan for funding large fire apparatus replacement
- Continue wildfire preparedness planning, including fuel modification projects and Atascadero Creek cleanups within City owned creek reservations
- Continue work towards long-term goal of expanding fire and emergency response resources
- Leverage regional partnerships with other agencies to enhance local services
- Embrace and utilize new technology to provide public safety services
- Continue managing, and facilitate where possible, sustainable and cooperative use of waterways in the City
- Continue efforts to strengthen the City's cybersecurity
- Through the Essentialism Task Force, implement processes and services that reduce unnecessary or redundant City operations and ensure City services are as efficient as possible
- Continue to support training and professional development of staff to ensure the team is prepared, connected, and engaged to address current issues and challenges
- Continue to identify and pursue opportunities to improve traffic and pedestrian safety throughout major vehicular corridors in the City
- Update and implement Emergency Preparedness Plans including Emergency Operations Plan, Local Hazard Mitigation Plan, CWPP, Fire Hazard Severity Zones, Standards of Cover, and Building and Fire Codes

CITY OF ATASCADERO

ACCOMPLISHMENTS

Fiscal Years 2023 - 2025

CITY OF ATASCADERO ACCOMPLISHMENTS

FROM CITY MANAGER JAMES R. LEWIS

It is a privilege to serve as the City Manager for the City of Atascadero. I am excited to share that 2023-2025 has been another successful budget cycle for both Atascadero residents and the local business community. Thanks to the leadership of the City Council and the dedication and hard work of City staff, Atascadero continues to work together to serve its people, foster community, and improve the quality of life for all.

STRATEGIC PRIORITIES

An integral part of the budget planning process is the development of strategic priorities and actions to be taken in Fiscal Years 2023-2025. Three current strategic priorities were carried forward from the 2021-2023 Strategic Plan and were reshaped with revised key areas of focus. The Strategic Plan for Fiscal Years 2023-2025 focused on the following:

ECONOMIC AND COMMUNITY VIBRANCY

- Downtown Viability
- Activation of Underutilized Sites & Nodes
- Business Support and Jobs/Housing Balance
- Neighborhood Compatibility and Wellness

FISCAL AND INFRASTRUCTURE EFFICIENCY AND SUSTAINABILITY

- Asset Management/Replacement/Modernization
- Financial Strategies
- Transparency and Accountability

ENSURING PUBLIC SAFETY AND PROVIDING EXCEPTIONAL CITY SERVICES

- Staff
- Flourishing Community
- Unhoused Population

ECONOMIC & COMMUNITY VIBRANCY

Creating a True Downtown Experience

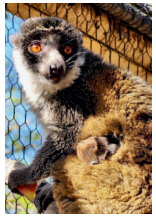
- Prepared the Centennial Plaza property for redevelopment through a competitive bid process and provided general design and project direction on the successful bidder's proposal, which will result in the construction of a vibrant three-story mixed-use activity hub.
- Continued economic development activities to attract new business, and support and retain existing businesses by facilitating the redevelopment of underutilized downtown properties, transition of non-conforming uses, and creation of the Restaurant Low-Interest Loan Program.
- Completed the Downtown District Pavement Rehabilitation Project, including 1.7 miles of paving, adding 25 additional parking spaces, upgrading curb ramps, and improving street surfacing and striping *(photo below).*
- Broke ground on the El Camino Real Downtown Safety and Parking Enhancement Project (The ECR Project) in June 2024. The project includes adding 100+ parking spaces, ADA-accessibility improvements, installation of a full overhead signalized pedestrian crossing at East Mall, and addition of 25+ new street trees. Construction is expected to be completed in Summer 2025.
- Processed several downtown development projects:
  - New mixed-use La Moda Project (5700 block on El Camino Real) that will emulate the former La Moda Theatre and include a ground-floor commercial space with residential above.
  - Redevelopment of the Winter and Ward Garage building (5600 block on El Camino Real) to become a marketplace with several new restaurant spaces.
  - Conversion of Pflum's muffler and Used Cars to Beach'n Biscuits Restaurant.
- Implemented a robust ECR Project community engagement program including meetings with downtown businesses, providing weekly construction updates to businesses and residents, and promoting the downtown through billboards, postcards, videos, social media posts, and the website.
- Fostered collaboration with Downtown businesses to enhance vitality through events and promotions, such as support of First Friday's events, to increase use of The Plaza on El Camino, and tourism-driven initiatives.

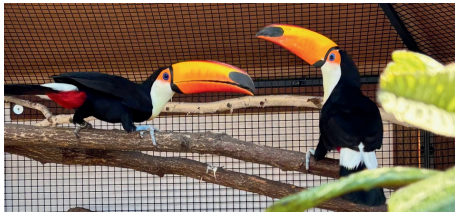
- Supported Downtown visibility and growth by relocating the Cider Festival to, and launching the "Garden Lights & Winter Nights" holiday event in, the Sunken Gardens.

Investing in Our Products & Places

- Hired a contractor to repair displaced sidewalk joints in the downtown, on El Camino Real, and around schools, resulting in the repair of 949 lifted sidewalk panels.
- Engineering design for the new Wastewater Treatment Plant (WWTP) is anticipated to begin in Summer 2025, with construction slated for completion by 2029. Preliminary work is underway, including completion of an alternative analysis, design/cost estimates, and discussions with the Atascadero State Hospital about a potential connection to the WWTP.
- Hired a transportation consultant to evaluate the San Anselmo Road corridor and develop concept plans for transportation improvements.
- Continued expansion of energy infrastructure (such as backup generators, redundancy). Higher capacity generators were replaced at the Pine and Castle repeater sites and the Fire Station 1 generator was repaired.

Charles Paddock Zoo





- Obtained Association of Zoos and Aquariums (AZA) Accreditation for the Zoo for a full five years, following accreditation submission in 2024. Only 10% of Zoos across the world meet AZA Accreditation standards.
- Addition of Beaver Brigade Mural by Chumash artist, John Khus, to the Zoo thanks to the California Coastal Commission WHALE TALE grants program.
- Ongoing renovations and improvements, including the addition of the Cerrado Aviaries exhibit with Toco Toucans and Hyacinth Macaws, Caribbean flamingo habitat makeover, the relocation of the Zoo's iconic bronze tiger sculpture to the Thelma Vetter Red Panda Experience, and the arrival of three Mexican Spider Monkeys.
- Ongoing collaborations with the Friends of the Charles Paddock Zoo to maximize fundraising and increase awareness of the Zoo in order to develop a Zoo capital improvement and funding plan.
- Ongoing partnership with the Master Gardeners, through the UC Cooperative Extension SLO County, for the Monarch Butterfly program.

Targeted Business Support

- Established a Developer Roundtable to identify areas that can be simplified and streamlined in the current development processes.
- Participated in regional economic development planning conversations to encourage investment in Atascadero, attract business, and work with neighboring jurisdictions on improving business, housing, and other economic conditions.
- Continued creative support of development at commercial nodes throughout the City (*scan QR code below to learn more*):

Learn More!

- The Home Depot Center at the Santa Cruz/San Ramon exit has a prospective new restaurant looking to develop on the vacant pad in front of Springhill Suites, which may catalyze more interest in the other available properties in the center.
- The Barrel Creek Project (west side of HWY 101 off Del Rio Road) includes a 120-room hotel, several commercial buildings similar in style to the Tin City development in Templeton, and single-family and multi-family homes.
- The Del Rio Marketplace (the Valley Fresh Center) is under construction, with commercial stores opening in the spring of 2025. Later phases include a jobs center with spaces for various types of business with housing above.
- The Del Rio Ranch Project is across the street from Big 5 and is approved for a high-end RV Resort with supporting commercial uses.
- The Kmart property is now actively leasing after years of vacancy and is envisioned to be a revitalized retail center with several new tenants and the possibility of additional development pads.
- The Dove Creek Commercial Project at Santa Barbara Rd. and El Camino Real is approved to include a neighborhood retail center surrounded by lodging and residential uses.

Sustainable Community Growth

- Developed the 2045 General Plan Update and concurrently began the City Zoning Code Update, which will provide a blueprint for our city's changes over the next two decades when completed in 2025. The General Plan assumes a moderate growth rate of less than 1% annually in keeping with the average over previous years.
- Incorporated provisions in the General Plan and Zoning Code to increase community vibrancy through mixed-use development, increased flexibility in allowable uses, opportunities for density, concentration of retail in key nodes retail health, incentivized occupancy of vacant spaces, relocation of nonconforming uses to more viable locations, and adjusted height limits to allow for concentrations of activity.
- Adopted new Objective Design Standards to reduce development steps and provide more certainty to developers.
- Adopted secondary housing unit "stock plans" to facilitate streamlined and more cost-effective units for residents interested in adding a unit to their eligible property.
- Adopted development standards and thresholds that allow for additional housing projects to be developed by streamlining environmental review and saving significant time and money for new housing.

FISCAL & INFRASTRUCTURE EFFICIENCY & SUSTAINABILITY

Powering Progress

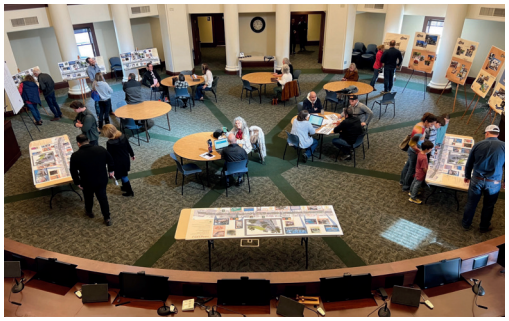
- Replacement of financial system underway with selection of Tyler Technologies ERP system approved by Council in January 2025 and implementation expected to begin July 2025 and be completed January 2027.
- Chose Asset Management Software with a contract expected to be signed in Spring 2025. The project team anticipates a 12-month timeframe to configure the software, inventory assets, establish procedures for proactive monitoring, and develop a sustainable replacement plan.
- Accepting credit cards online and over the counter for permits and business licenses went live in 2024, with vehicle inspections, citations, classes, events, and more coming online in 2025.
- Facilitated enhancement of fiber-optic broadband infrastructure access with award of a contract to Astound for fiber installation to provide increased bandwidth at various City facilities, approval of a zero-fee fiber permit, and preparing the drafts for micro-trenching and "Dig Once" policies.
  - 25 miles of broadband fiber currently installed.
  - $6.8M grant to extend access to underserved areas in Atascadero and Paso Robles by the end of 2026.
- Integration and training of eScribe Agenda Management Software to streamline creation, management, and distribution of agendas, minutes, and public meetings.
- Creating workplan to update City Engineering Standards in the next two years once staffing shortages in Engineering are resolved.
- Examining the life cycle costs for capital projects and purchases and continuing to look for opportunities and grants to fund infrastructure utilizing assistance from grant consultants and state and federal advocacy firms.

- Completed a mobile fleet conversion from Verizon to T-Mobile.
- Wi-Fi network was installed at the Charles Paddock Zoo.
- Launched eSignatures.
- Issued RFP for and awarded contract to update, replace, and expand audio-visual equipment in the Council Chambers and update and outfit audio-visual equipment in conference rooms in several City facilities.
- Implemented "Essentialism Task Force" to review processes that are non-essential or could be made more efficient. Processes reviewed include fleet maintenance, business license applications, and internal meeting conduct.

Stronger Financial Future

- Continued development of a balanced strategy of operational expenditures vs. capital/one-time expenditures to accommodate future growth through review of the Comprehensive Financial Strategy and Council's goal-setting workshop to position the organization well for creating the next two-year budget plan, and filing of the audited financial statements with a clean opinion.
- Active participation in the League of California Cities through membership on the Board and Policy Committees to actively advocate for the City's legislative platform, as well as defend and expand local control statewide and protect and secure fiscal resources for cities. Continued pursuit of FEMA/OES and insurance reimbursements for 2023 Storm damage repairs.
- Renewal of Measure F-14, Measure L-24, was placed on November 2024 ballot and passed with almost 71% approval by the voters. Measure L-24 will become effective upon the sunset of Measure F-14 in April 2027.
- Refunded the 2004 and 2010 bond issues with the 2024 Tax Allocation Refunding Bonds to save tax dollars and be fiscally responsible. It's estimated that the refunding would save $5.49M across affected taxing entities.
- Continuing to actively look for creative investment opportunities, capitalize on grant opportunities and explore public and private partnerships to accomplish Action Plan goals including hiring and onboarding a grant writing consultant.

Leading with Transparency & Delivering With Accountability



- Contining to utilize technology to increase and clarify transparency and accountability such as implementing the City's records management program to facilitate online access to records, budgeting for a City-wide scanning project in FY24-25 to increase the availability of records, employing an online payment and tracking system for City fees and payments, and ensuring messaging is accessible and consistent across all media platforms.
- Continuing to refine the annual Measure D-20 and Measure F-14 reports and utilizing the Community Engagement program to highlight use of funds generated by these sales tax measures.
- The Council adopted a Debt Management Policy to put a strategic framework around borrowings.
- Utilizing the Fire Inspection Program to improve and increase emergency planning communications with the business community.
- Completed total overhaul of City website with a new site launched in November 2023.

ENSURING PUBLIC SAFETY & PROVIDING EXCEPTIONAL CITY SERVICES

Culture Counts!

Investing in Our People

- Since 2023, 25 service awards were given out to recognize staff with 5 or more years of service.
- Launched the annual all-staff event, *All for Atascadero! All In!,* in 2023 to highlight the importance of a cohesive culture that emphasizes working together as one team and treating each other like family. Hosted the second annual event in November 2024.
- Rolled out the "*Cookies and Kudos"* quarterly recognition program, offering employees an opportunity to nominate and recognize their co-workers for their service and commitment to the internal and external community of the City. Since then, 86 Kudos have been awarded.
- Continue utilizing the Atascadero Employee Development Advisory Committee (AEDAC) to promote Citywide employee wellness.
- Continued support and promotion of mental health and wellness services through the implementation of peer support programs, behavioral health services, and a Health and Safety workgroup to address any safety issues, concerns or incidents in the Police and Fire Departments.
- Updated employee insurance and investment plans resulting in lower cost and better investments for employees.
- Successfully negotiated three-year contracts with all bargaining units providing competitive salaries/ benefits and appropriate classifications for all employees.
- Completed a rebranding campaign updating the City's brands to modernize the City's image and enhance staff and community credibility and pride.

Between 2023 & 2025, the City had 8 long-time employees retire, collectively contributing 180 years of service.

Over the past two years, a total of 97 staff members; 47 full-time, 35 part-time, 15 seasonal, and 1 elected official, have been onboarded, including a new Police Chief, City Attorney, and Zoo Director.

Investing in Our People MORE…

Continuing to ensure employees have adequate resources to perform duties.

- Replaced outdated body-worn cameras.
- A new Wildland Engine was delivered, and a new structure engine was ordered.
- Purchased new turnouts for Fire Department staff.
- Replaced 6 aging police vehicles.
- Replaced all Fire mobile data terminals with iPad tablets.
- Replaced all Fire Department heart monitors and City facility AEDs.
- Replaced all Fire Department thermal imaging cameras.
- Purchased a new freezer and x-ray machine for the Zoo.
- Purchased a new 4X4 vehicle for building inspections, a compaction roller, mini-excavator, leaf sweeper, 3 utility carts and dump trailer and budgeted for replacement pickup trucks and utility trucks in Public Works.

Building & Growing Together

- Continue to plan and host signature events such as Fiesta Friday, leading into Tamale Festival, and the already popular Inaugural Mother & Son Dance.
- Expanded Zoo Boo to two nights in 2024 and will continue into 2025.
- Implemented new recreation leagues for youth and adults, such as adult kickball and youth pickleball. Continue to look for opportunities to provide additional recreational activities to the community.
- Working collaboratively with the Atascadero Unified School District and middle and high school principals on common issues and partnering to increase community access to recreation activities.
- Actively participating on the California Park & Recreation District 8 Board.

- Continue to maintain Atascadero Creek as a quality aesthetic feature in the downtown through voluntary clean-up programs, partnerships with non-profit organizations like Earthshine, and ongoing management of vegetation and fuels in the creek.
    - Launched online volunteer application option in 2023, with seven submissions received in 2024.
- Received a $1M grant from the Fire Safe Council to address fuels management in creeks, the riverbed, and right-of-ways.

Community Engagement

- Diversified and improved outreach methods on social media, via campaigns to improve citizen engagement.
- Implemented a Community Engagement program for large-scale projects, to provide weekly construction updates to businesses and residents. Additional engagement to build trust and rapport with the community at large includes presenting at quarterly Chamber hosted Talk on the Block events, electronic newsletters, and increased use of social media.

Risk Reduction and Safety Success

- Welcomed 5 new officers, 3 dispatchers, 1 part-time evidence technician, 1 K-9 unit and a new Chief of Police to the Police Department.
- Introduced advanced forensic technology in the Police Department to more efficiently analyze data.
- Fire completed 100% of school and care facility inspections, 96% of apartment inspections and 78% of hotel inspections in 2024 and 100% of hotel and school inspections, 82% of apartment inspections and 79% of care facility inspections in 2023.
- Established a two-person Special Enforcement Team (SET) dedicated to addressing long-term concerns related to drug activity, graffiti and trespassing and focusing on public spaces such as the downtown corridor.
- Implemented Tablet Command in Fire and Emergency Services, a CAD to tablet interface that provides emergency call details, sophisticated mapping capabilities, resource location and assignment details to all the City's engines and command vehicles.
- Continuing robust communications regarding emergency preparedness such as working with every school in the City to update their Safety Plan annually, promotion of preparedness campaigns and the Countywide alert system AlertSLO.

- Traded, with Morro Bay Fire Department, a surplus Wildland engine for a Rescue Unit resulting in a major upgrade of the Disaster Response Trailer.
- Launched the Into the Cloud Campaign to empower youth on how to navigate the digital world safely.
- On-going success with the Wildfire Consultation Program, including feedback from property owners that it has helped them keep their fire insurance. A total of 37 consults were completed in 2024.
- Received a $7,000 grant from the CA Fire Foundation for new wildland fire shelter packs.

Bridging the Gap: Unhoused Population

- Continues to participate in crafting and developing regional solutions to address homelessness, collaborating with the County in looking for opportunities and grants to provide resources to respond to future opportunities to support underrepresented residents, and supporting partner non-government organizations' outreach efforts.
- Continued active participation in countywide task forces addressing homelessness.
- Continued implementation of strategies to address ongoing areas of public concern such as the establishment of a monarch butterfly area at the southbound US101 offramp at HWY41.
- Enhanced police presence in the Downtown/ Sunken Gardens area during peak hours. Performed 88 clean-ups of problem encampments between July 1, 2023, and December 31, 2024, removing 83 tons of debris from public spaces, improving community cleanliness and safety.
- Revised the Municipal Code to strengthen the camping ordinance and added a shopping cart ordinance to regulate and prohibit the removal of shopping carts from retail establishments and regulate the retrieval and disposition of abandoned /unattended shopping carts.
- Working with local retail establishments to create containment and retrieval plans, that do not require a large upfront capital investment, to bring establishments in compliance with the adopted shopping cart ordinance.

- Established a program with a focus on connecting homeless/underrepresented individuals with services, providing a resource for community concerns, and participating in multi-jurisdictional information sharing systems.
- Strengthened communication and partnership with ECHO. Entered into a contract with ECHO to provide homeless outreach services, case management, and programs within the City in direct coordination and partnership with the Atascadero Police Department.
- In 2024, assisted 3 individuals obtain court-ordered conservatorships for stable, permanent housing.
- Helped transition 21 individuals off the street and into temporary housing.
- Responded to over 700 calls for service.
- Finalizing a contract with the County to continue the successful deployment of a County Behavioral Clinician as part of the CAT/OUR Team programs.
- Continuing to expand training and education of staff and community members on available support resources for our unhoused population and training and educating staff and community members on compassionate interactions with our underrepresented residents.

Behind the Scenes

Every day, there's a lot of work that happens behind the scenes. This work, including tasks both big and small, help to make Atascadero an amazing place to live, work, and grow. Following are just a few highlights of what City Staff has been doing.

By the Numbers

2023	2024	
2204	1930	Permit Applications
1306	1133	Permits Finalized
255	65	New Business Licenses *(commercial)*
4621	4105	Building Inspections Conducted
17	-	New Recreation Classes *(added since Summer 2023)*
-	130	Culverts Cleaned
-	25	Miles of Broadband Fiber Installed
-	1.40	Miles of Sewer Line Cleaned & Serviced
88.6	88.6	Park Acres Maintained Annually

Paving the Way

2023	2024	
3.28	5.65	Miles of Rehabilitated Roadways
-	1.37	Miles of Resurfaced Roadways
1.36	26.9	Miles of Refreshed Restriping *(2023 work focused on traffic safety features ("STOP" legends, limit lines & crosswalks) at over 100 locations)*
0.6	-	Miles of New Gravity Sewer Main
1	-	New Lift Station (#13) Constructed
-	2	Miles of New Sewer Force Main Installed
-	1	Landslide Repair
2	-	Full Bridge Replacements *(Via Ave. & Santa Lucia)*

2024 Awards & Recognitions

- **Received ASCE Outstanding Bridge Project Awards for the Via Avenue and Santa Lucia Bridge projects.**
- **Received ASCE Outstanding Geotechnical Project Award for the San Marcos Road Emergency Stabilization Project.**
- **Received the 2023-2025 Operating Budget Excellence Award from the California Society of Municipal Finance Officers (CSMFO).**
- **Standard & Poor's Global Ratings raised its long-term credit rating to 'A+' for the Atascadero Successor Agency of the Community Redevelopment Agency's series 2024A and 2024B Tax Allocation Refunding Bonds.**
- **Marcom Gold Award for excellence in Marketing & Communications for the Atascadero Tourism Business Improvement District's "All In" campaign!**

BUDGET AUTHORITY

The City Council is responsible for adopting an annual budget; however, the budget is an estimate at a given point in time. It is often necessary to make adjustments and fine-tune line items throughout the year. Various levels of budgetary control have been established in order to maintain the budget's integrity and allow staff to function efficiently throughout the year. The following levels (from lowest to highest) of budgetary control have been established:

Department / Division Level

Department Heads or their designees have the authority to move budget money from one line item to another within the *Operations* portion of each division or department budget. They do not have the authority to move money from one division to another.

City Manager / Designee Level

The City Manager or the City Manager's designee has the authority to transfer between any expenditure accounts within a fund. Although Council has given the City Manager authority to move money between accounts, any transfer between capital outlay accounts that exceeds $40,000 is typically brought to Council for approval.

In addition to transfers, Council has also given the City Manager or City Manager's designee authority to increase both revenue estimates and appropriations within a fund when there is at least a one-to-one correlation. Examples of this would include receiving and expending grants or donations, mutual aid assignments and reimbursements, new recreation programs that recover at least 100% of the new costs, increased fee-based activity, and other miscellaneous "bottom-line" neutral activities that may occur throughout the year. It does not give the City Manager the authority to change the "bottom line" in any one fund, nor does it allow the City Manager to increase revenues and appropriations for items that are not directly correlated to one another. In other words, the City Manager may not increase the sales tax estimate in order to hire a new police officer. If the City, however, receives a grant to hire a new police officer, the City Manager may increase grant revenues and police *Employee Services*.

City Council

The level at which Council adopts the budget is the fund level, and expenditures for any fund may not exceed total appropriations for that fund.

The City Council has final authority over the budget and may make any budget amendments necessary during the year. A financial update is typically brought before the City Council in February as part of their strategic planning process. General adjustments to revenue projections and expenditures could be made at these times. Other Council budget adjustments may arise during the year, and are put before Council on an individual basis.

BUDGET CARRYOVERS

All appropriations lapse at the end of each fiscal year to the extent that they have not been expended, with the exception of any unexpended appropriations for incomplete capital outlay or special project items.

RESOLUTION 2025-049
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ATASCADERO ADOPTING BUDGETS FOR THE 2025-2026 AND 2026-2027 FISCAL YEARS AND DELEGATING TO THE CITY MANAGER AUTHORITY TO IMPLEMENT SAME

WHEREAS, the 2025-2026 and 2026-2027 fiscal budgets of the City of Atascadero have been submitted to this Council and have now been considered and are in final form and substance satisfactory to this Council.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Atascadero:

SECTION 1. The fiscal budgets for the City of Atascadero for the fiscal years 2025-2026 and 2026-2027, attached herewith, setting forth the budget totals and hereby incorporated by reference, are hereby adopted in the form on file with the City Clerk.

SECTION 2. All encumbrances as of June 30 of each fiscal year, as represented by outstanding purchase orders, and approved capital projects in process, are hereby authorized to be carried forward into the next fiscal year budget.

SECTION 3. The City Manager is hereby authorized to take all necessary actions to implement the provisions of said budgets as adopted on this date, including adjustments to the budgets for unanticipated expenditures offset by revenues and any other adjustments approved by Council prior to the adoption of this resolution.

SECTION 4. All General Fund balances as of June 30 each year will be appropriated into the Reserves.

PASSED AND ADOPTED at a regular meeting of the City Council held on the 10th day of June, 2025.

On motion by Council Member Funk and seconded by Council Member Newsom, the foregoing Resolution is hereby adopted in its entirety on the following roll call vote:

AYES: Council Member Funk, Newsom, Peek, Mayor Pro Tem Dariz, Mayor Bourbeau

NOES: None

ABSENT: None

ABSTAIN: None

CITY OF ATASCADERO

Charles Bourbeau, Mayor

ATTEST:

Lara K. Christensen, City Clerk

CITY OF ATASCADERO INCORPORATED JULY 2, 1979 CALIFORNIA

RESOLUTION 2025-050
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ATASCADERO AMENDING FISCAL YEAR 2024-2025 BUDGET

WHEREAS, the City Council adopted Resolution 2023-058 setting for the budget for fiscal year 2024-2025; and,

WHEREAS, the City Council hereby wishes to amend said budget.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Atascadero:

SECTION 1. The appropriation amounts are amended as follows:

	2024-2025 Increase / (Decrease)	
	Revenue Budget Adjustments	Expenditure Budget Adjustments
Building Maintenance and Replacement Fund (Fund 615)	$ -	$ 6,073,090
Public Safety Facilities Fund (Fund 385)	6,073,090	6,073,090
Local Transportation Fund (Fund 265)	597,960	-
Atascadero Tourism Business Improvement District Fund (Fund 235)	-	56,000
Capital Projects Fund (Fund 310)	-	25,000
2010 Bond Proceeds Master Agreement Fund (Fund 315)	-	710

SECTION 2. These changes are effective immediately upon adoption of this resolution.

PASSED AND ADOPTED at a regular meeting of the City Council held on the 10th day of June, 2025.

On motion by Council Member Funk and seconded by Council Member Newsom, the foregoing Resolution is hereby adopted in its entirety on the following roll call vote:

AYES: Council Member Funk, Newsom, Peek, Mayor Pro Tem Dariz, Mayor Bourbeau

NOES: None

ABSENT: None

ABSTAIN: None

CITY OF ATASCADERO

Charles Bourbeau, Mayor

ATTEST:

CITY OF ATASCADERO INCORPORATED JULY 2, 1979 CALIFORNIA

	2024-2025 Increase / (Decrease)		
	Revenue Budget Adjustments	Expenditure Budget Adjustments	Budget Reference Page
Building Maintenance and Replacement Fund (Fund 615)			
Transfer to Public Safety Facilities Fund - Public Safety Facilities Project	$ -	$ 6,073,090	E-12
	-	6,073,090	
Public Safety Facilities Fund (Fund 385)			
Transfer from Building Maintenance and Replacement Fund - Public Safety Facilities Project	6,073,090	6,073,090	D-38 / G-30
	6,073,090	6,073,090	
Local Transportation Fund (Fund 265)			
RHSA- Downtown Infrastructure Enhancement Project	597,960	-	D-31
	597,960	-	
Atascadero Tourism Business Improvement District (Fund 235)			
Website Design - Project Expansion	-	28,000	H-20
Garden Lights and Winter Nights Sponsorship	-	10,000	H-20
Zoo Rebrand Sponsorship	-	15,000	H-20
Christmas at the Ranch	-	3,000	H-20
	-	56,000	
Capital Projects Fund (310)			
Atascadero Creek Retaining Wall Project near Atascadero High School		25,000	G-19
	-	25,000	
2010 Bond Proceeds Master Agreement Fund (Fund 315)			
Maiden Status Placement	-	710	G-29
	$ -	$ 710	

In 1979, the California voters approved Proposition 4, also known as the Gann Limit (Limit), which added Article XIIIB to the State Constitution. The provisions of this article placed limits on the amount of revenues that can be spent by a government agency in any fiscal year. The Appropriation Limit is based on actual appropriations during the base year, which are increased each year using specified population and inflationary growth factors.

The original legislation implementing the provisions of Article XIIIB became effective January 1, 1981. In accordance with that legislation, the governing body of each government jurisdiction must, by resolution, establish its annual Appropriations Limit for the coming year at a regularly scheduled meeting or noticed special meeting.

The original Article XIIIB and its implementing legislation, Chapter 1205/80, were modified by Proposition 111 and SB 88 (Chapter 60/90) by a vote of the state citizens in June of 1990. Proposition 111 provided the following new adjustment formulas in order to make the Limit more responsive to local growth issues, among other things:

- The provision of a choice in methodologies for determining the annual population growth factor between (1) City population growth, or (2) County population growth.
- The provision of a choice in methodologies for determining the annual inflation factor between (1) growth in California per capita personal income, or (2) growth in non-residential assessed valuation due to the new construction within the City of Atascadero.
- Regulations allowing the exclusion of “qualified capital outlay” expenditures from the calculation of the Limit.
- The provision of a process for not requiring tax refunds if a city falls sufficiently below the Limit in the next fiscal year. The revised language provides two years beyond the second year to refund any remaining excess during which jurisdictions may seek to obtain a successful override vote.

Article XIIIB specifies that the Appropriation Limit restricts the amount of revenue that can be appropriated. Not all revenues are restricted by the Limit, only those that are referred to as “proceeds of taxes”. The majority of the major General Fund revenue sources (Property Tax, Sales Tax) are classified as proceeds of taxes and are, therefore, subject to the Limit. Each revenue source is reviewed annually for classification as subject to, or exempt from, this Limit.

In addition, proceeds of taxes may be spent on several types of appropriations that do not count against the Limit. The law allows a city to spend tax proceeds on voter-approved debt, costs of complying with court orders and federal mandates, with certain restrictions, and expenditures for qualified capital outlay. Appropriations for these excludable categories do not count against the Limit.

The Council must adopt the Gann Limit in accordance with Proposition 111, and must vote to approve one of two population growth factors and one of two annual inflation factors.

Population Factor

The choice offered for the annual population growth factor is the greater of the growth in City or County population. The population figures for the City are provided prior to May 1 of each year by the State Department of Finance. They are -0.72% for the City of Atascadero and -0.12% for the County of San Luis Obispo for 2024-2025. Based on these growth rates, the City Council approved the 2025-2026 Appropriations Limit using the County’s population growth factor.

Inflation Factor

The choice offered for the annual inflation factor is the greater of (1) the growth in California per capita income, or (2) the growth in non-residential assessed valuation due to the new construction within the City. The State Department of Finance provides the City with the California per capita income figure, which is 6.44% this year. The growth in non-residential assessed valuation has been calculated and provided by the County of San Luis Obispo at 21.2979% for this year. Based on these figures, the City Council approved the 2025-2026 Appropriation Limit using the growth in non-residential assessed valuation figure in determining the annual Limit.

The new Limit based on the formula set forth in Proposition 111 is calculated as follows:

A.	Prior Year Spending Limit		$ 56,367,413
B.	Population Factor (County)	0.9988	
C.	Inflation Factor (Assessed Value)	1.2130	
D.	Adjustment Factor (B * C)	1.2115	
E.	Total Adjustment (A*(D-1))		11,921,708
F.	Current Year Limit (A + E)		$ 68,289,121

RESOLUTION 2025-051
RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF ATASCADERO
ADOPTING THE FISCAL YEAR 2025-2026
ANNUAL SPENDING LIMIT

WHEREAS, Proposition 111 revises the methodology used to calculate the Annual Spending Limit; and

WHEREAS, the City of Atascadero must select the most appropriate criteria to be used in calculating the annual limit.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Atascadero:

SECTION 1. That the City of Atascadero elects to use the following criteria for fiscal year 2025-2026 in establishing its new Annual Spending Limit.

County Population Growth and
Growth in Non-Residential Assessed Valuation

SECTION 2. That the annual spending limit for 2025-2026 is calculated as follows:

Fiscal Year	Percentage Change	New Limit
2025-2026	21.15%	$68,289,121

SECTION 3. Any judicial action or challenge must be commenced within 45 days of the effective date of this resolution.

SECTION 4. Documentation used in determining the Annual Spending Limit is available to the public in the Administrative Services Department, 6500 Palma Avenue, Atascadero, California 93422.

PASSED AND ADOPTED at a regular meeting of the City Council held on the 10th day of June, 2025.

On motion by Council Member Funk and seconded by Council Member Newsom, the foregoing Resolution is hereby adopted in its entirety on the following roll call vote:

AYES: Council Member Funk, Newsom, Peek, Mayor Pro Tem Dariz, Mayor Bourbeau

NOES: None

ABSENT: None

ABSTAIN: None

CITY OF ATASCADERO

Charles Bourbeau, Mayor

ATTEST:

CITY OF ATASCADERO INCORPORATED JULY 2, 1979 CALIFORNIA

RESOLUTION 2025-052
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ATASCADERO REAFFIRMING THE NECESSITY OF DEVELOPMENT IMPACT FEES

WHEREAS, the City of Atascadero is required to make certain findings every five years with respect to the unexpended fund balance of certain development impact fees funds pursuant to California Government Code Section 66001; and

WHEREAS, the Council finds that expenditures made on public improvements funded from development impact fees are consistent with the requirements of Government Code Section 66006.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Atascadero:

SECTION 1. The recitations above are true and correct.

SECTION 2. That the following findings are made as required under the Government Code Section 66001:

A. The purpose to which each development impact fee is to be spent has been identified.

B. There is a continued need for the improvements and that there is a reasonable relationship between the fee and the impacts for development for which the fees are collected.

C. The sources and amounts of funding anticipated to complete the financing of capital projects have been identified and will be deposited into the appropriate fund upon receipt or during the normal budget cycle.

SECTION 3. That these findings are based on information provided in the City of Atascadero Two Year Budget document for fiscal years 2025-2026 and 2026-2027, on file with the City Clerk.

PASSED AND ADOPTED at a regular meeting of the City Council held on the 10th day of June, 2025.

On motion by Council Member Funk and seconded by Council Member Newsom, the foregoing Resolution is hereby adopted in its entirety on the following roll call vote:

AYES: Council Member Funk, Newsom, Peek, Mayor Pro Tem Dariz, Mayor Bourbeau

NOES: None

ABSENT: None

ABSTAIN: None

CITY OF ATASCADERO

Charles Bourbeau, Mayor

ATTEST:

CITY OF ATASCADERO INCORPORATED JULY 2, 1979 CALIFORNIA

CITY PROFILE

GENERAL INFORMATION

Nestled on California's picturesque Central Coast, Atascadero offers a unique blend of natural beauty, small-town charm, and rural lifestyle. Ideally located just 18 miles inland from the Pacific Ocean, the city sits halfway between Los Angeles and San Francisco along scenic Highway 101. At an elevation of 850 feet in the heart of downtown, Atascadero is approximately 20 miles north of San Luis Obispo and serves as the third largest city in San Luis Obispo County, home to roughly 29,700 residents.

The city's tranquil setting - marked by rolling hills, mature oak trees, open space, and large residential lots is thoughtfully preserved through its General Plan.

Historically, the area was home to the Chumash and Salinan Native American tribes. The name "Atascadero" was later given by Spanish Franciscans as they established missions along the coast in the 1800s. Once known as a wetland or "a place to get stuck," Atascadero has since evolved into a thriving and welcoming community that young families, entrepreneurs, and nature lovers are flocking to.

What sets Atascadero apart from other Central Coast cities is its love for long-standing traditions and new, vibrant celebrations. Whether you're joining neighbors along El Camino Real to admire classic cars during Cruise Night or sampling traditional and inventive flavors at the Atascadero Tamale Festival, there's always a reason to come together and celebrate what makes this town special.

With its Hallmark-movie charm and strong sense of community, Atascadero is more than a place to live - it's a place to belong.

HISTORY

One Man's Vision

In 1913, visionary publisher Edward Gardner (E.G.) Lewis founded the Colony of Atascadero, California's first planned community. A successful magazine entrepreneur from the East Coast, Lewis had previously developed a similar utopian community in University City, Missouri, before setting his sights west. That same year, he purchased 23,000 acres of what was then known as the Atascadero Rancho for $37.50 per acre and officially celebrated the purchase on July 4th.

Soon after, eager investors arrived to set up tents as development began - earning the area the nickname "Tent City." Lewis enlisted leading experts in agriculture, engineering, and urban planning to help design a self-sustaining colony that could one day support up to 30,000 residents.

By 1914, the land had been surveyed and subdivided. Thousands of acres were planted with orchards, a water system was established, and construction began on an 18-mile road through the Santa Lucia Mountains - now known as Highway 41 West - connecting the colony to the Pacific Ocean. Along the coast, Lewis developed beachfront cottages, and The Cloisters Hotel, extending his dream of community from the inland to the ocean.

Central to Atascadero's idyllic landscape was the Printery, the first public building erected in the colony. It housed the first rotogravure presses west of Chicago and became home to the Atascadero News newspaper and the Illustrated Review, both published by Lewis to document and promote the colony to prospective residents.

The crown jewel of Lewis' vision was an Italian Renaissance-style structure built between 1914 and 1918, constructed with bricks made from local clay. Originally intended as the colony's administration building, it later became the Historic City Hall after the City of Atascadero was incorporated in 1979. This iconic building now serves as the symbolic and administrative heart of the city. It is proudly listed on the National Register of Historic Places and recognized as a California Registered Historic Landmark.

From its bold beginnings as a utopian experiment to its modern-day role as a lively, close-knit community, Atascadero's legacy is one of vision, resilience, and an enduring commitment to thoughtful planning and mindful preservation.

CITY PROFILE

Atascadero Today

Atascadero today is in the midst of major growth, blending the best of both worlds: an exciting future with a deep connection to its small-town roots. While new developments, businesses, and amenities are enhancing the city, Atascadero has made a conscious effort to retain the sense of community and welcoming atmosphere that has always defined it.

With each new chapter, the city embraces innovation - whether it's attracting new businesses, expanding recreational opportunities, or enhancing public services while remaining steadfast in its commitment to maintaining the friendly community that makes Atascadero so special. It's a place where neighbors know each other by name, and where residents enjoy a slower pace of life.

Atascadero's growth isn't just about buildings or numbers; it's about creating a community where everyone feels welcome, and where the future is shaped by a commitment to preserving what makes it exceptional.

GOVERNMENT

The City of Atascadero operates as a General Law city under the framework established by the California State Legislature and is organized under the Council–City Manager form of government.

This structure blends the policy leadership of elected officials with the professional expertise of an appointed city manager, who oversees day-to-day operations and implements the Council's vision. In recent years, the role of the City Council has grown increasingly significant, particularly in guiding economic development, setting community priorities, and establishing sound, sustainable policies that shape the city's future.

CITY SERVICES

Atascadero offers a wide range of essential services designed to support the needs of its residents, including police and fire protection, wastewater collection and treatment, street and park maintenance, transit, and recreational programs. The City also provides building services and engineering support to ensure ongoing growth and development.

In addition to these core services, Atascadero's residents enjoy reliable water service through the Atascadero Mutual Water Company, while Waste Management handles garbage collection. The local library is run by the County of San Luis Obispo.

EDUCATION

The Atascadero Unified School District (AUSD) serves the community with a comprehensive network of seven elementary schools, two middle schools, two high schools, and a range of alternative education programs. Rooted in a tradition of academic excellence and innovation, AUSD is a forward-thinking organization supported by an engaged and dedicated community.

The district is committed to fostering student success through collaborative teaching, inclusive learning environments, and strong partnerships with families and local organizations. Guided by its core values - *respect, integrity, teamwork, and excellence* - AUSD works to ensure every student is prepared for lifelong success.

Atascadero schools are consistently recognized for high student achievement, regularly meeting and exceeding state and local performance standards. With an enrollment of over 4,000 students, the district boasts an impressive 98% high school graduation rate, demonstrating its ongoing commitment to academic growth and college and career readiness.

WEATHER

Atascadero enjoys a predominantly sunny and dry climate, making it an ideal destination for those who appreciate clear skies and outdoor living. One of the most attractive features of the area's weather, especially in the summer, is the dramatic temperature change between the day and night. While afternoon highs can reach 95 to 100 degrees, the evenings cool down significantly. This natural cooling creates the famously pleasant summer evenings that Atascadero is known for.

From July through September, the average high is around 91°F, with an average low of 50°F. Winters are mild, with average highs near 61°F and lows around 33°F. While coastal fog occasionally drifts over the Santa Lucia Mountains, it typically burns off by mid-morning.

Compared to nearby coastal communities, Atascadero experiences significantly more sunshine and lower humidity, with an average annual rainfall of 17 to 18 inches between October and March. The result is a climate that supports year-round recreation, agriculture, and an active lifestyle, all set against the backdrop of California's Central Coast.

RESIDENTIAL AREAS

Atascadero stands apart from other Central Coast communities with its blend of pastoral charm, historical character, and thoughtful land use. Its residential landscape is defined by tree-lined, meandering roads that weave through quiet neighborhoods featuring everything from working farms and ranchettes to historic Colony Homes, modern custom-built estates, townhomes and condominiums, and a range of affordable housing options.

What truly sets Atascadero apart is its enduring commitment to preserving open space, protecting native trees and hillsides, and maintaining a rural lifestyle that includes large lot sizes and the keeping of domestic animals. Unlike many neighboring cities that have seen rapid urbanization, Atascadero has remained true to its roots as a "utopian city." More than a century later, that vision continues to shape the City's character.

RECREATION, SHOPPING, & CULTURE

Recreation

Whether you're seeking an adrenaline rush at A-Town Skate Park or a moment of reflection at the Faces of Freedom Veterans Memorial, Atascadero offers a wide variety of meaningful and memorable experiences.

Dedicated on November 8, 2008, the Faces of Freedom Veterans Memorial is a powerful tribute to our nation's military heroes and a symbol of the community's enduring pride in its veterans. The memorial features a 70-foot curved "Heroes Wall" and an adjacent Scroll of Honor, chronicling U.S. military conflicts since World War I and engraved with the names of 231 fallen service members from San Luis Obispo County. At its heart stands the striking Faces of Freedom sculpture, representing the selfless service of military personnel from World War I through today's global war on terror.

Atascadero Lake Park is another gem, offering both a peaceful setting and a hub for community life. The park is home to the Charles Paddock Zoo and the beautiful Pavilion on the Lake—Atascadero's premier event venue. Overlooking the lake, the Pavilion's scenic views and spacious interior make it an ideal location for weddings, celebrations, meetings, and more.

Nestled within the park's wooded landscape, the Charles Paddock Zoo spans five acres and is dedicated to wildlife conservation and education. As the only zoo in San Luis Obispo County and an accredited member of the Association of Zoos and Aquariums, it focuses on species from global biodiversity hotspots - regions that make up just 2.5% of the Earth's land surface but are home to nearly half of the world's unique bird, mammal, reptile, and amphibian species. The Zoo's exhibits inspire a deeper appreciation for the planet's rich ecosystems and the importance of preserving them.

For outdoor recreation, Heilmann Regional Park offers 102 acres of fun and fitness, including a disc golf course, dog park, sand volleyball courts, horseshoe pits, two playgrounds, five tennis courts, and four pickleball courts. Just across the parking lot, golf enthusiasts can enjoy Chalk Mountain, Atascadero's own scenic 18-hole golf course.

At the heart of community activity is the Colony Park Community Center - an 18,000-square-foot, state-of-the-art facility that serves as the home of Atascadero's Recreation Department. Here residents can explore a wide array of classes and programs for all ages and interests. Whether it's ballroom dancing or line dancing, sharpening your drawing skills, or joining a recreational kickball league, there's always something new to try and enjoy.

Shopping

While Atascadero may be a convenient stop for travelers along Highway 101 - with well-known national brands for quick refreshments - it's much more than just a pit stop. It's a true destination, drawing visitors who come to experience the City's thriving local scene.

Throughout Atascadero, you'll find a dynamic mix of locally owned boutiques, artisan shops, salons, and both casual and upscale dining options. From handcrafted goods and one-of-a-kind fashion to family-owned eateries, wine tasting rooms, and award-winning breweries, Atascadero offers a shopping and dining experience that's authentic, diverse, and distinctly local.

The heart of the community lies in its people - residents who take great pride in supporting their neighbors and the local economy. That support has helped foster a small business culture that's rooted in connection and creativity. Whether you're exploring the walkable Downtown area, catching a film at the movie theater, or enjoying a local wine on the patio, you'll be welcomed with the friendly, down-to-earth hospitality Atascadero is known for. It's not just about where people shop or eat - it's about celebrating the people behind the storefronts.

Culture

Atascadero's culture is a blend of deep-rooted history and forward-thinking - a place where the past is embraced, and the future is welcomed with open arms. From its founding as California's first planned community to today's fresh identity, Atascadero has always been and will be a city with vision and heart.

Historic landmarks like the beautifully restored City Hall and the Printery stand as proud reminders of the City's unique origin story, while longstanding traditions and annual events, like the Tamale Festival, Colony Days Parade, and Cruise Nights, continue to bring generations together in celebration of community spirit.

But Atascadero isn't just about honoring the past, it's also evolving, creatively and intentionally, to welcome new ideas and younger generations. The city is home to an expanding roster of exciting events like art walks, live music series, pop-up markets, and seasonal downtown happenings that bring a fresh pulse to the streets. Skate culture, indie shops, and modern eateries are thriving alongside legacy businesses, adding layers of character to the City's already rich cultural fabric.

Whether you're here to enjoy a slice of history, take part in a cherished local tradition, or discover something new and unexpected, Atascadero offers an authentic sense of place where creativity, inclusivity, and community pride shape a culture that's both timeless and refreshingly modern.

Sources: US Census Bureau, Atascadero Historical Society, Atascadero Unified School District, California Department of Education, and Atascadero Chamber of Commerce

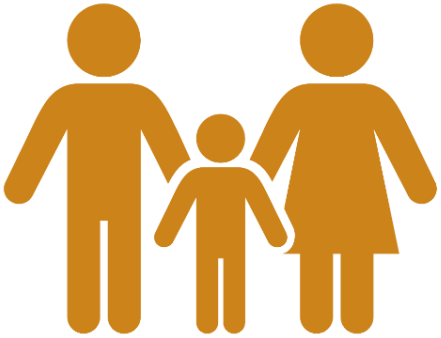
DEMOGRAPHICS

Atascadero at a Glance

Population: 29,700

Median Home Price: $673,000
Median Gross Rent: $2,855

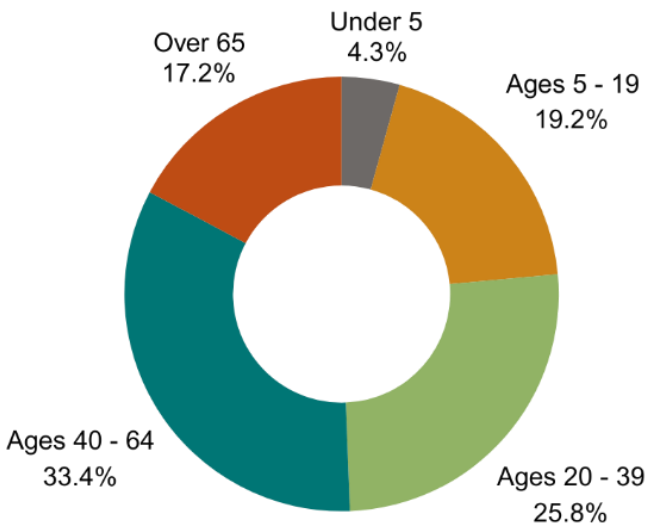
Median Household Income: $88,830



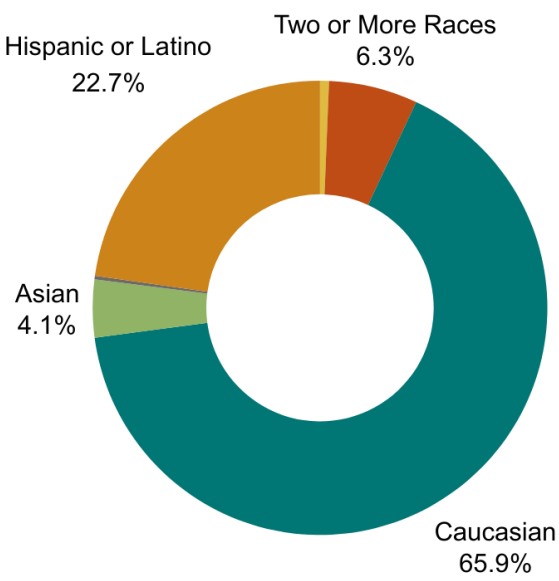
Average Persons per Household: 2.54

Average Travel to Work Time: 21.9 Minutes

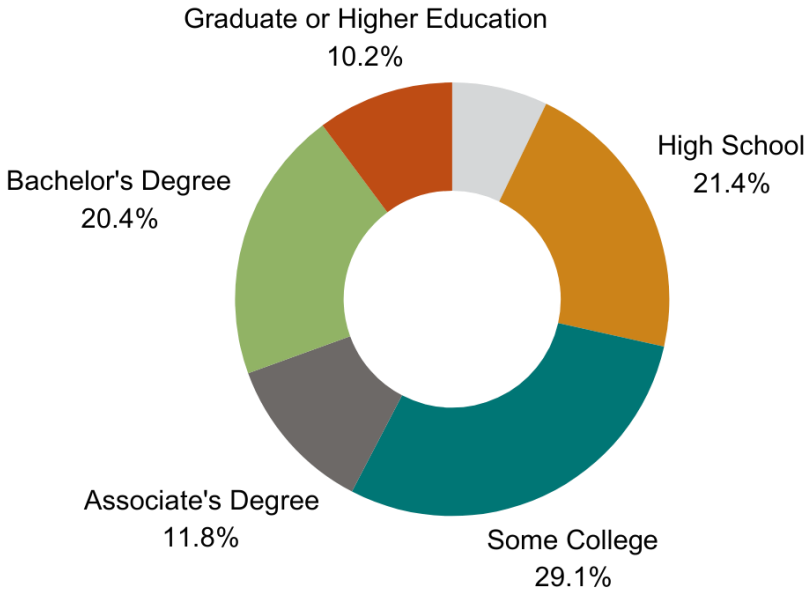
Age of Population



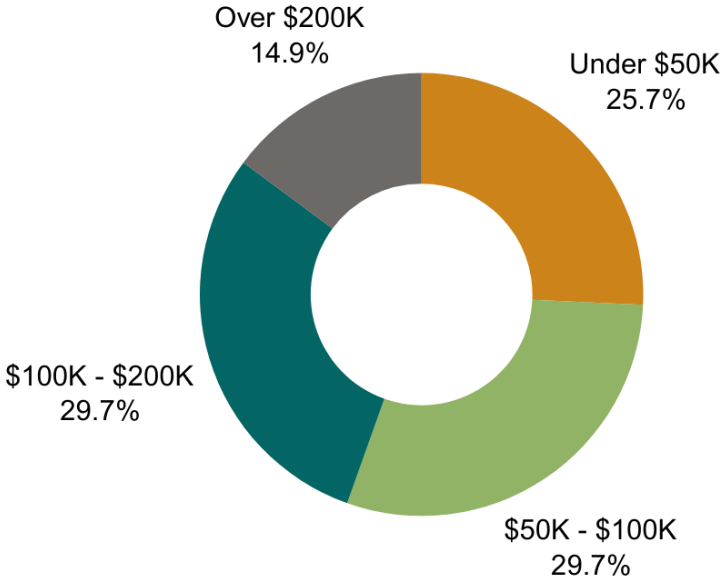
Ethnicity of Population



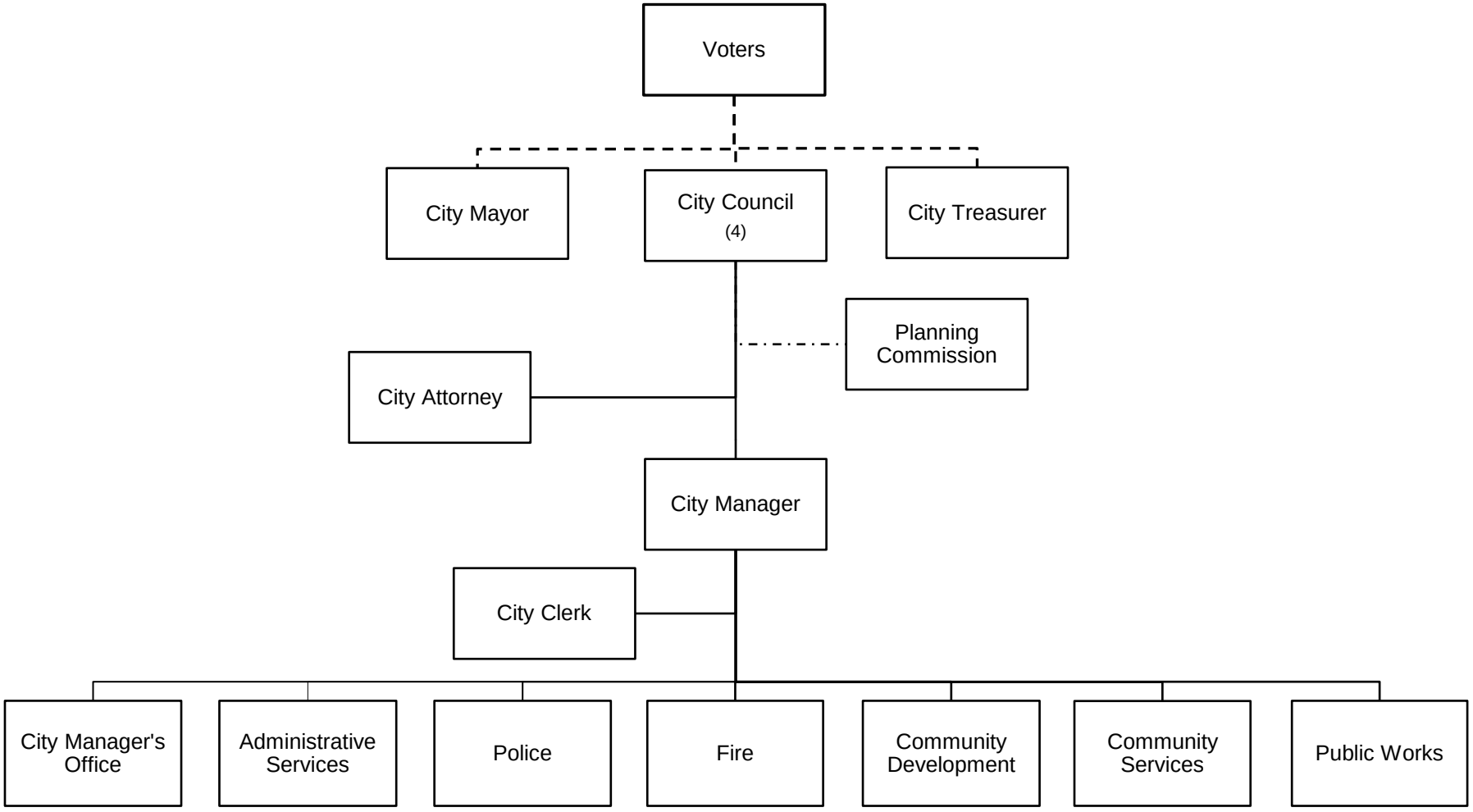
Education of Population



Average Household Income

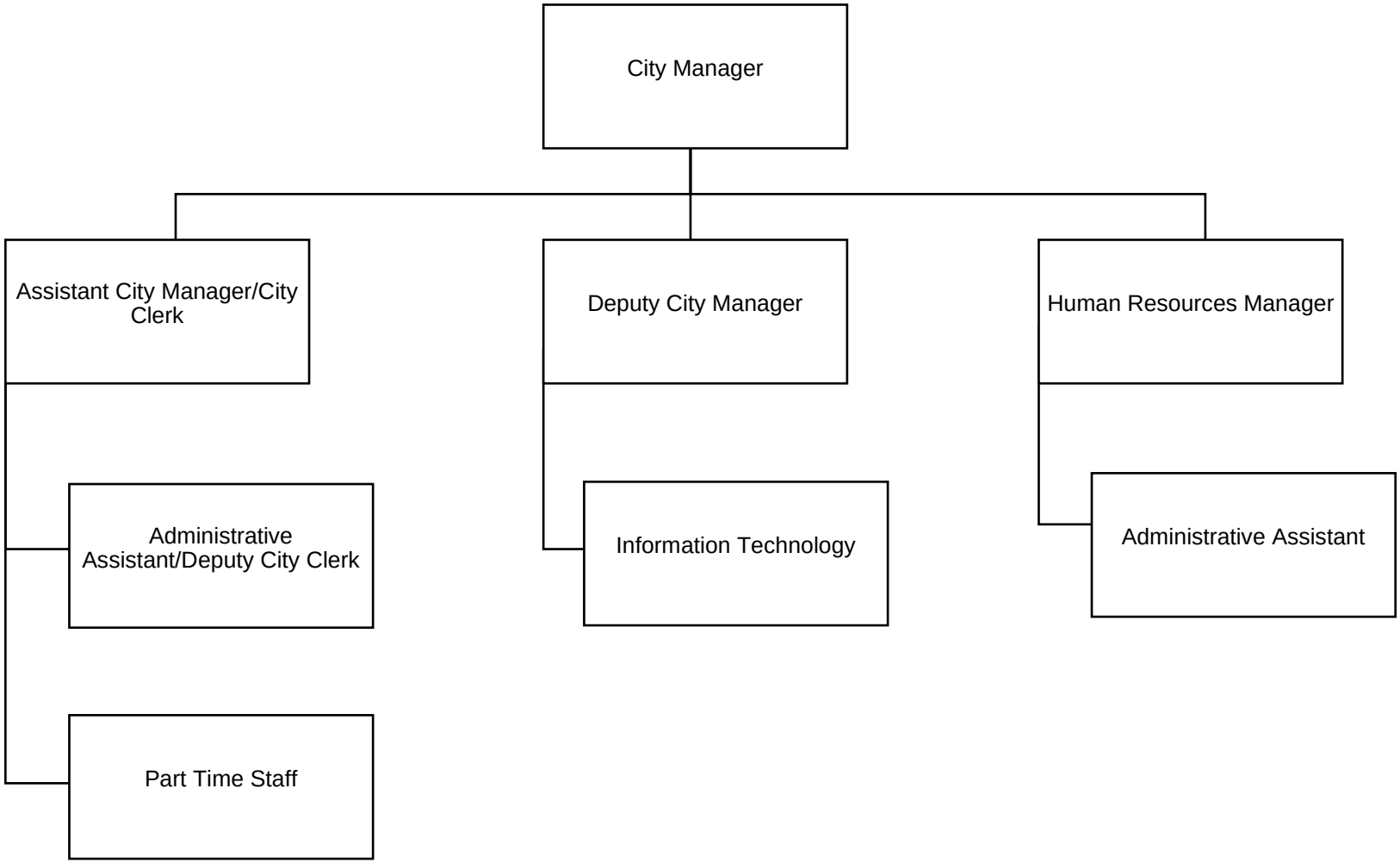


Citywide

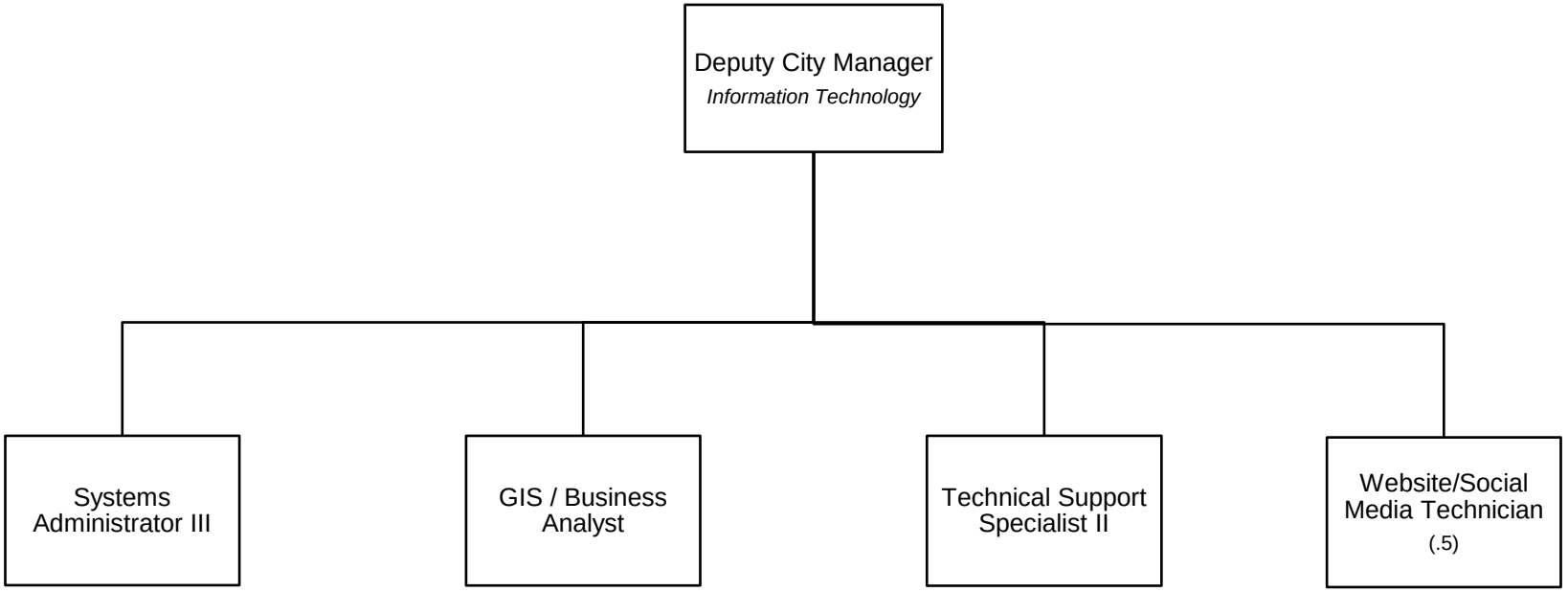


- - - - Elected by Voters
— · — Commissioners Appointed by City Council Members

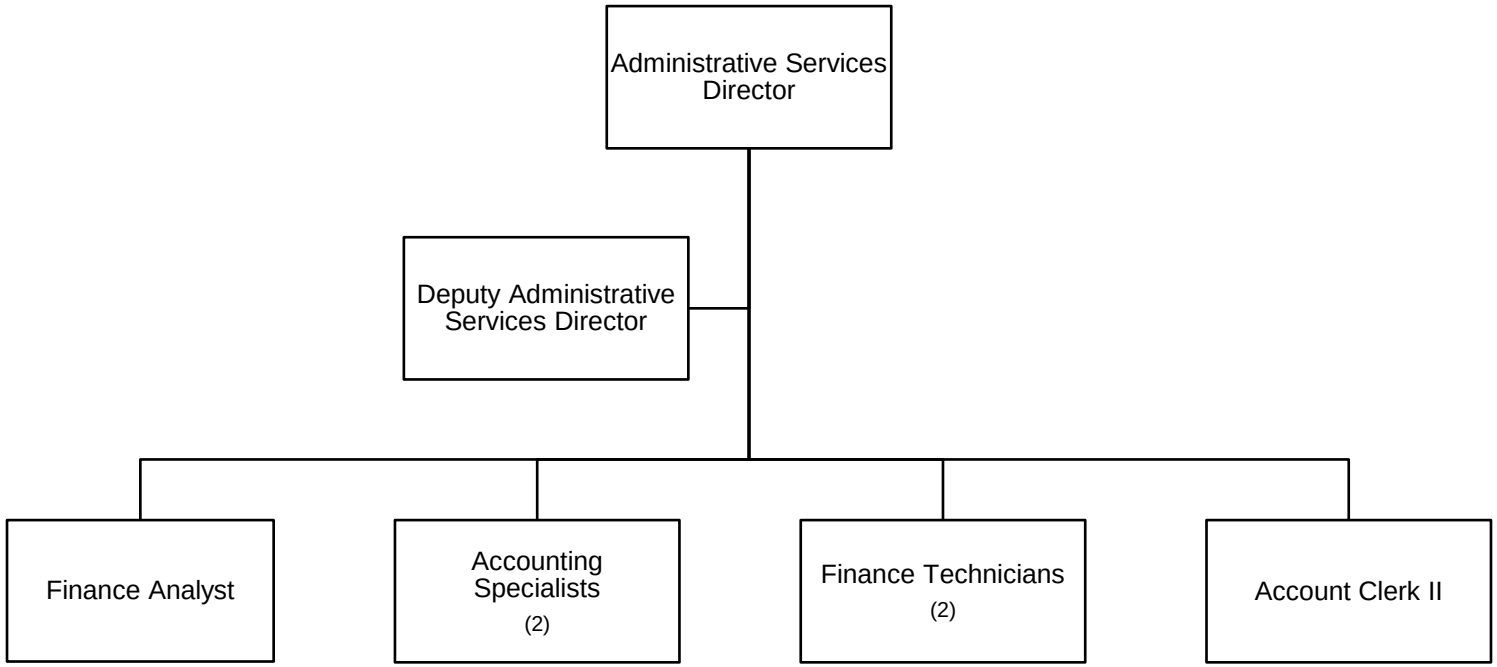
City Manager **Full Time Personnel: 6.5**



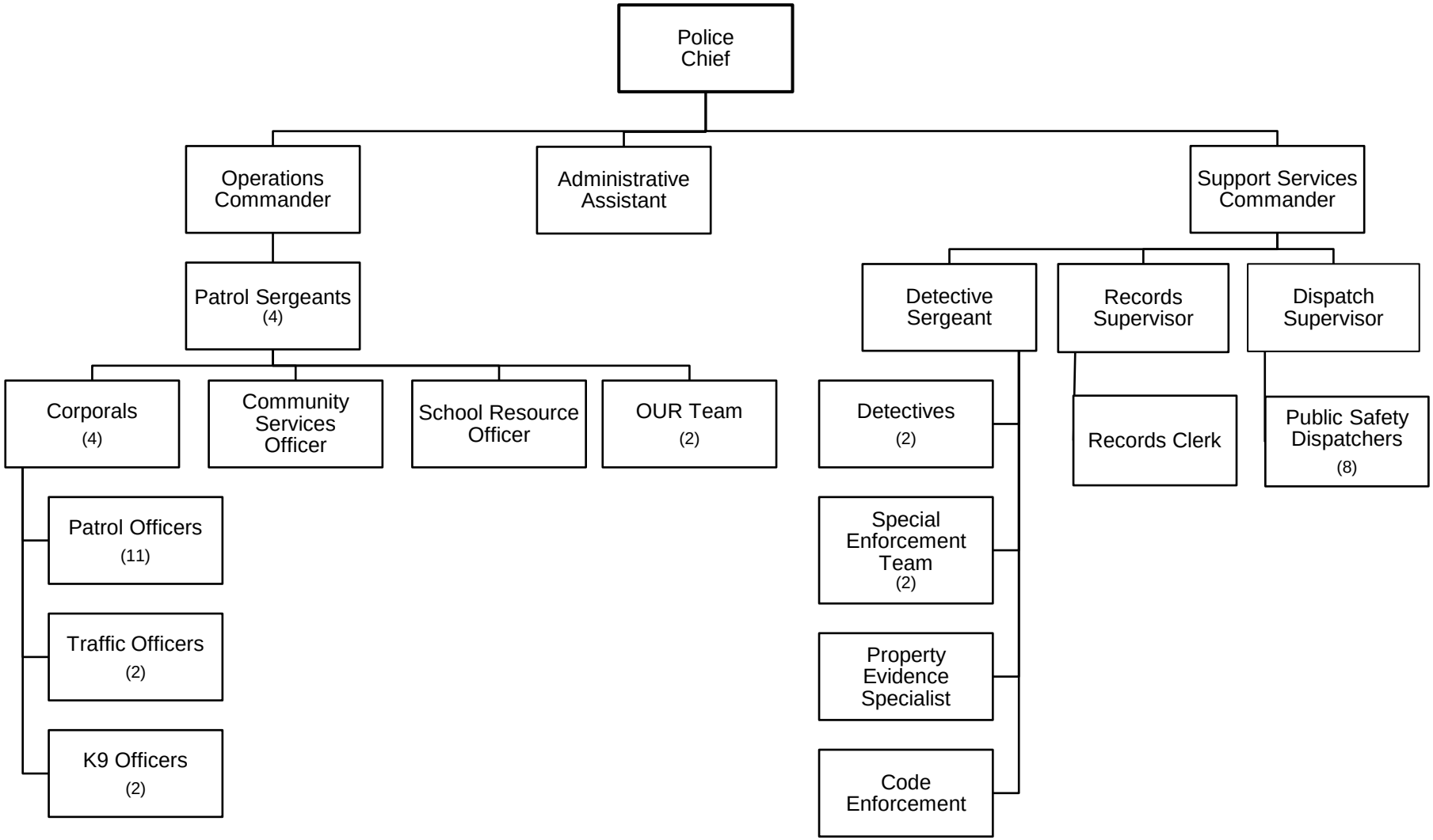
Information Technology **Full Time Personnel: 4.5**



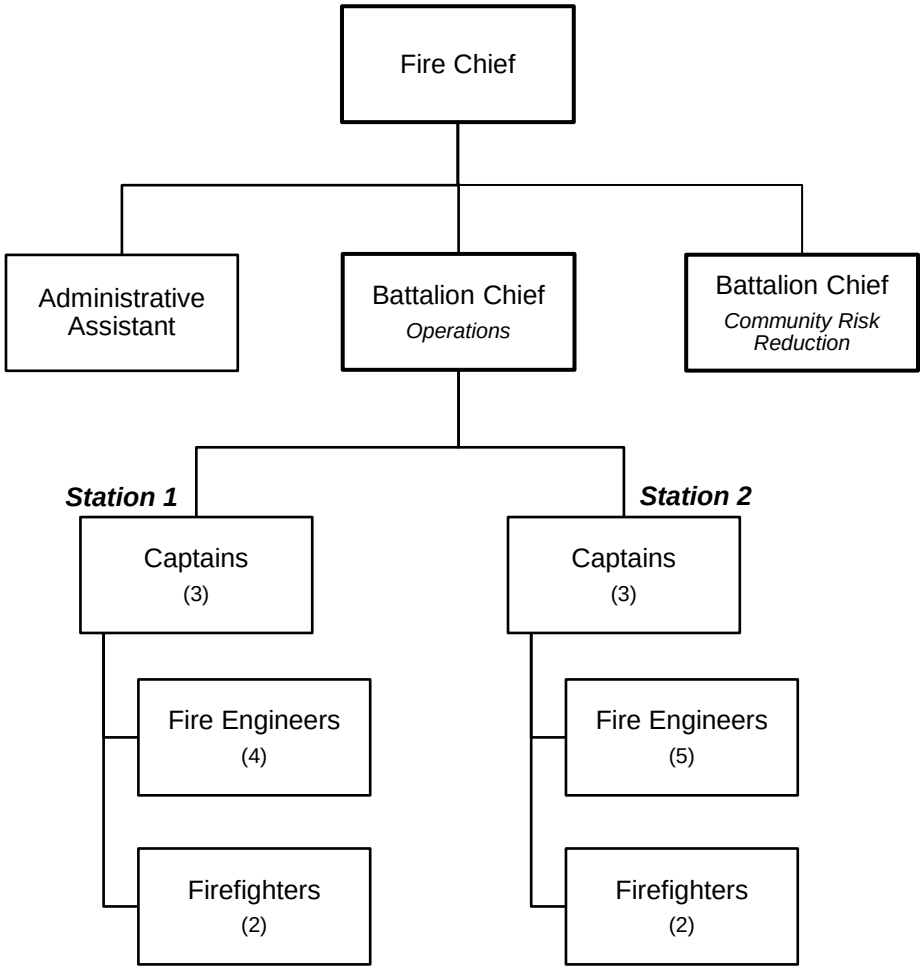
Administrative Services **Full Time Personnel: 8**



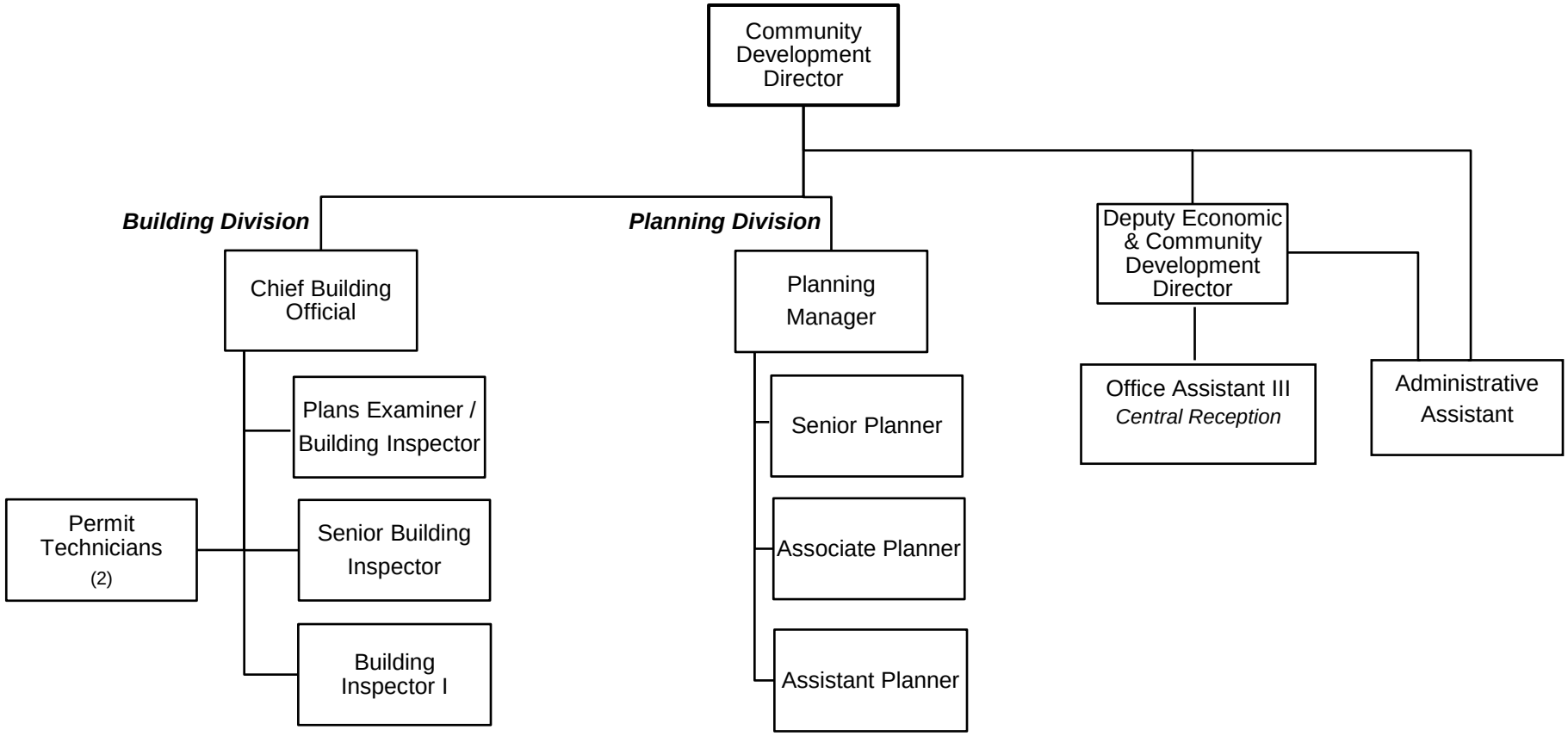
Police **Full Time Personnel: 49**



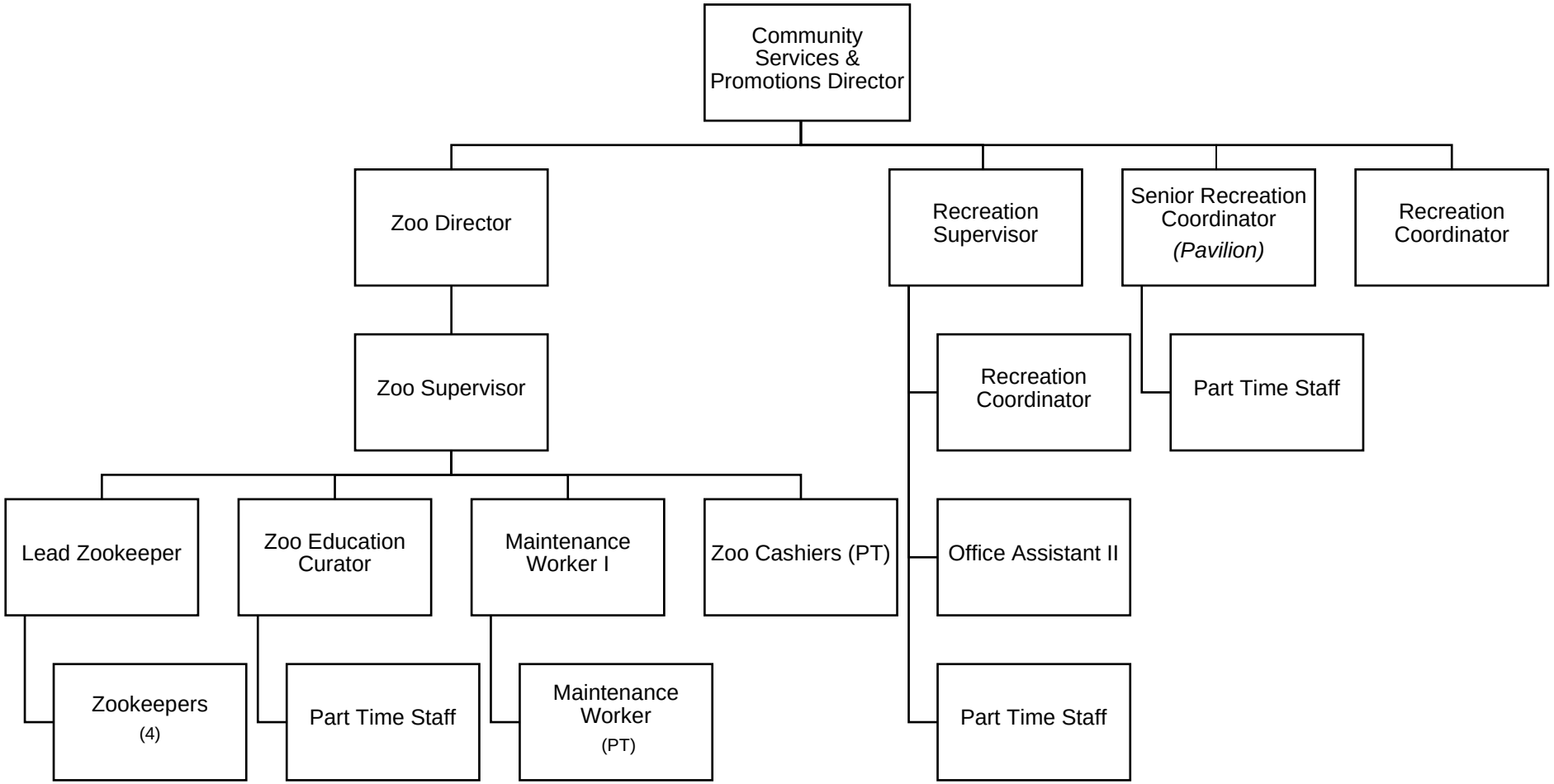
Fire **Full Time Personnel: 23**



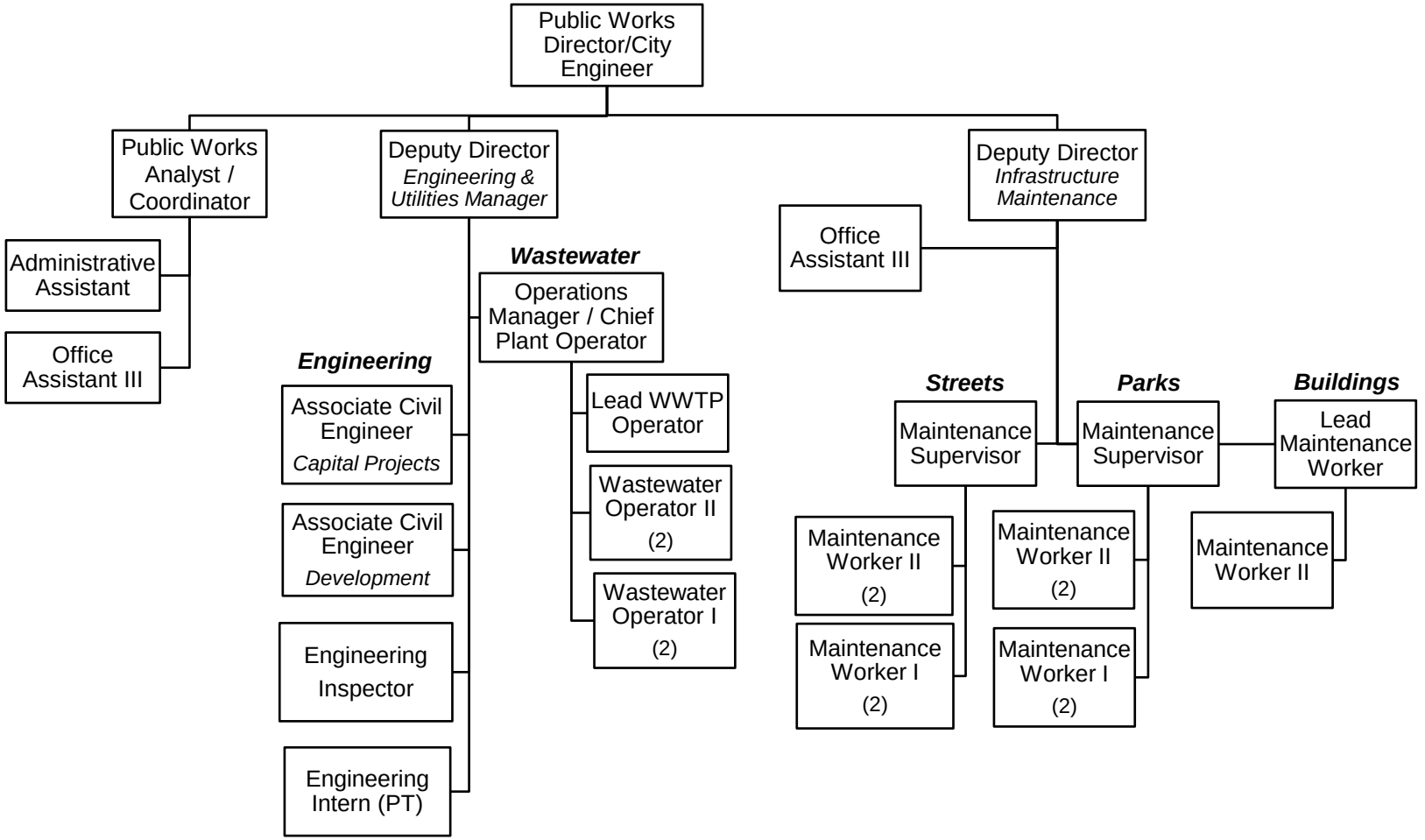
Community Development **Full Time Personnel: 14**



Community Services and Promotions **Full Time Personnel: 15**



Public Works **Full Time Personnel: 28**



CITY INFORMATION
Staffing History

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
CITY MANAGER'S OFFICE												
City Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Manager	-	-	-	-	-	-	-	-	-	-	1.0	1.0
Deputy City Manager	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	-	-
Human Resources Manager	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0
Personnel Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Recreation Coordinator	-	-	-	-	-	-	-	-	0.3	-	-	-
Administrative Assistant	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Website/Social Media Technician	-	-	-	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5
Total City Manager's Office	6.0	6.0	6.0	6.0	6.0	6.0	6.5	6.5	6.8	5.5	5.5	5.5
TECHNOLOGY												
Deputy City Manager	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0
Information Technology Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Systems Administrator III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Network Analyst	-	-	-	-	-	-	-	1.0	1.0	-	-	-
Senior Support Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Technical Support Specialist II	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
GIS/Business Analyst	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Website/Social Media Technician	-	-	-	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5
Total Information Technology	3.0	3.0	3.0	3.0	4.0	4.0	4.5	4.5	4.5	4.5	4.5	4.5

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
ADMINISTRATIVE SERVICES												
Administrative Services Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Director of Administrative Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance Analyst	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Accounting Specialist	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance Technician	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Account Clerk II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Account Clerk I	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	-
Total Administrative Services	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	8.0	8.0	8.0
POLICE												
Police Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Lieutenant / Commander	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Sergeant	5.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Corporal	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	8.0	8.0	8.0	8.0
Police Officer	14.0	15.0	15.0	15.0	15.0	15.0	20.0	20.0	18.0	18.0	18.0	18.0
Support Services Supervisor	1.0	1.0	0.5	-	-	-	-	-	-	-	-	-
Public Safety Dispatch Supervisor	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Public Safety Lead Dispatcher	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Public Safety Dispatcher	6.0	6.0	6.0	6.0	6.0	6.0	7.0	7.0	7.0	8.0	8.0	8.0
Police Records Supervisor	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0
Records Lead Technician	-	-	0.5	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Senior Property Evidence Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community Services Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Code Enforcement Officer	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Records Clerk	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Police	38.0	40.0	41.0	41.0	41.0	41.0	47.0	47.0	48.0	49.0	49.0	49.0

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
FIRE												
Fire Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Battalion Chief	-	-	-	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Fire Captain	6.0	6.0	6.0	6.0	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
Fire Marshal / Code Compliance Officer	1.0	1.0	1.0	1.0	-	-	-	-	-	-	-	-
Fire Engineer	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Fire Fighter	3.0	3.0	3.0	4.0	4.0	4.0	3.0	3.0	4.0	4.0	4.0	4.0
Administrative Assistant / Secretary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Fire	21.0	21.0	21.0	22.0	22.0	22.0	22.0	22.0	23.0	23.0	23.0	23.0

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
COMMUNITY DEVELOPMENT												
Director of Community Development	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Director of Community Development	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Chief Building Official	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Planning Manager	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Senior Planner	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Associate Planner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Planner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Building Inspector	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0
Plans Examiner	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Building Inspector II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Building Inspector I	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0
Permit Technician	-	-	-	-	-	-	-	1.8	2.0	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support Assistant	1.8	1.8	1.8	1.8	1.8	1.8	1.8	-	-	-	-	-
Total Community Development	9.8	9.8	9.8	9.8	10.8	10.8	10.8	10.8	11.0	12.0	12.0	12.0
ECONOMIC & BUSINESS DEVELOPMENT												
Deputy Director of Economic & Business Development	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Economic & Business Development	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
CENTRAL RECEPTION												
Permit Technician	-	-	-	-	-	-	-	0.2	-	-	-	-
Administrative Support Assistant	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-	-	-	-	-
Office Assistant III	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0
Total Central Reception	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.0	1.0	1.0	1.0

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
COMMUNITY SERVICES												
Director of Community Services / Assistant City Manager	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Recreation Supervisor	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Recreation Coordinator	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0
Recreation Coordinator	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.3	1.7	1.7	1.7
Office Assistant I/II	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoo Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoo Supervisor	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0
Senior Zookeeper	1.0	1.0	-	-	-	-	-	-	-	-	-	-
Lead Zookeeper	-	-	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0
Zookeeper II / Maintenance Worker II	0.8	0.8	0.8	-	-	-	-	-	-	-	-	-
Zookeeper I / Maintenance Worker I	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	5.0	5.0
Zoo Education Curator	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Worker II (Pavilion)	0.2	0.2	0.2	-	-	-	-	-	-	-	-	-
Recreation Coordinator (Pavilion)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.3	0.3	0.3	0.3
Total Community Services	10.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.7	13.0	15.0	15.0

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
PUBLIC WORKS												
Public Works Director/City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Public Works Analyst / Coordinator	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Associate Civil Engineer/Capital Projects	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0
Associate Civil Engineer/Development	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Manager / Capital Projects Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office Assistant III	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Maintenance Leadworker (Public Works)	1.0	1.0	-	-	-	-	-	-	-	-	-	-
Engineering Inspector	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Leadworker (Building Maintenance)	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0
Senior Building Maintenance Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Maintenance Worker II (Building Maintenance)	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I (Building Maintenance)	-	-	-	-	-	-	-	1.0	1.0	1.0	-	-
Building Maintenance Specialist	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	-	-
Maintenance Supervisor (Parks)	-	-	-	-	-	-	-	-	-	-	1.0	1.0
Maintenance Leadworker (Parks)	1.0	1.0	-	-	-	-	-	1.0	1.0	1.0	-	-
Senior Maintenance Worker (Parks)	-	-	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Maintenance Worker II (Parks)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Maintenance Worker I (Parks)	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	2.0	2.0
Maintenance Supervisor (Streets)	-	-	-	-	-	-	-	-	-	-	1.0	1.0
Maintenance Leadworker (Streets)	-	-	-	-	-	-	-	1.0	1.0	1.0	-	-
Senior Maintenance Worker (Streets)	-	-	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Maintenance Worker II (Streets)	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Maintenance Worker I (Streets)	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	2.0	2.0
Wastewater Operations Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Wastewater Lead Operator	-	-	-	-	-	-	-	-	-	-	1.0	1.0
Wastewater Operator II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Wastewater Operator I	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Wastewater Operator in Training	1.0	1.0	1.0	-	-	-	-	-	-	-	-	-
Total Public Works	26.0	26.0	25.0	26.0	27.0	27.0	27.0	27.0	28.0	28.0	28.0	28.0
Grand Total City Employees	121.0	124.0	124.0	126.0	129.0	130.0	137.0	137.0	142.0	145.0	147.0	147.0

SECTION B

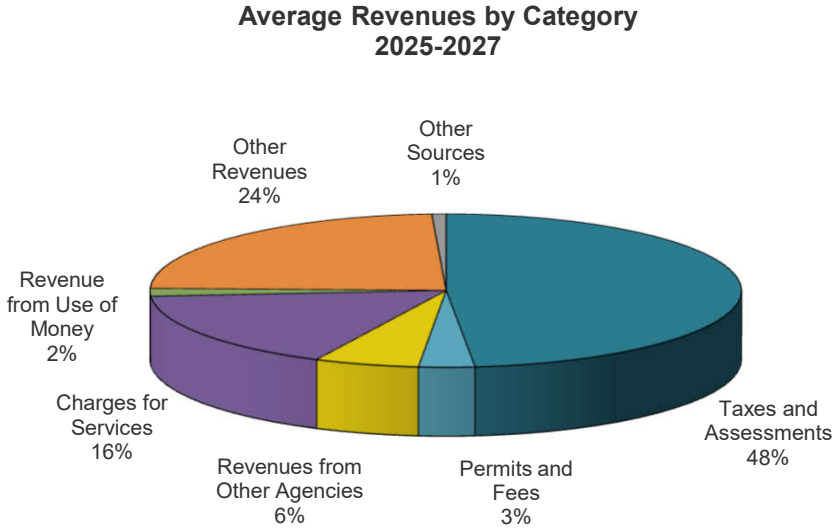
Graphs and Summaries

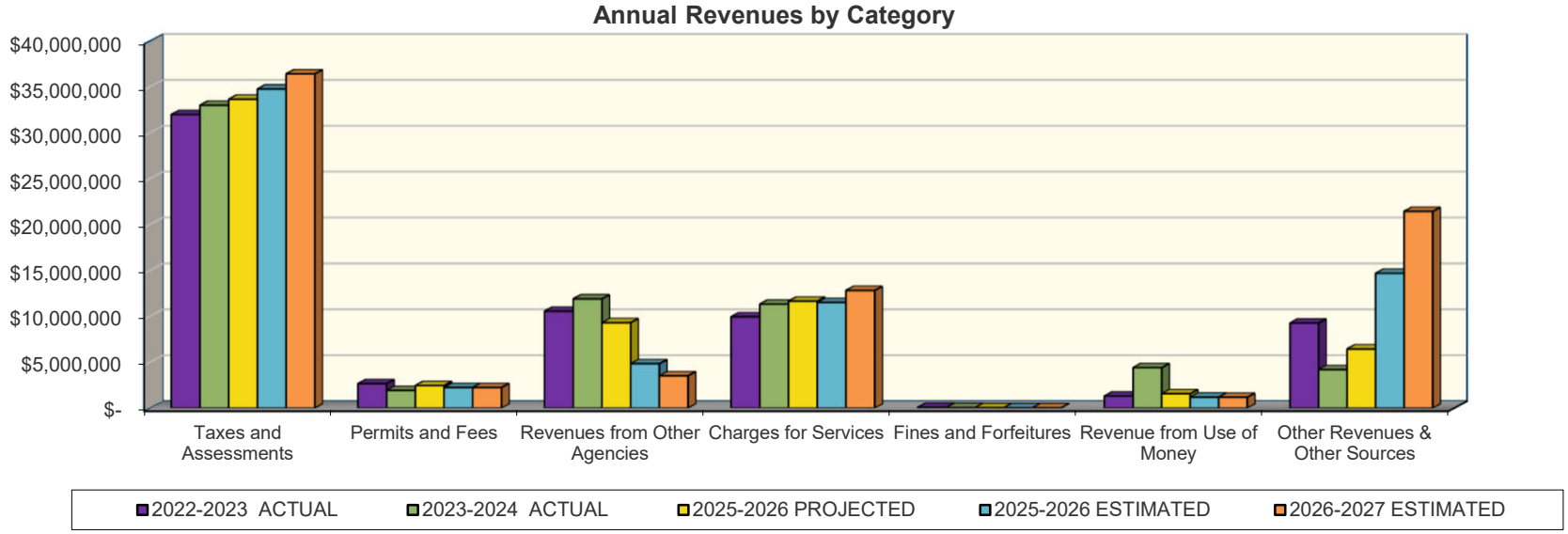
All Funds

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Revenues by Category						
Taxes and Assessments	$ 31,980,222	$ 32,997,294	$ 33,919,510	$ 33,655,230	$ 34,772,210	$ 36,416,080
Permits and Fees	2,663,399	1,924,274	2,241,580	2,456,250	2,242,900	2,245,500
Revenues from Other Agencies	10,553,701	11,902,142	12,628,320	9,309,558	4,838,410	3,522,270
Charges for Services	9,944,782	11,329,748	11,903,880	11,645,310	11,518,370	12,825,020
Fines and Forfeitures	82,532	54,977	56,530	46,620	35,420	35,660
Revenue from Use of Money	1,315,749	4,409,162	2,101,680	1,569,510	1,199,990	1,186,320
Other Revenues	1,549,963	1,830,376	7,808,110	4,237,640	14,108,350	20,874,000
Other Sources	7,717,259	2,363,634	2,414,000	2,203,230	580,210	562,650
	$ 65,807,607	$ 66,811,607	$ 73,073,610	$ 65,123,348	$ 69,295,860	$ 77,667,500

All Funds

	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Revenues by Category		
Taxes and Assessments	$ 34,772,210	$ 36,416,080
Permits and Fees	2,242,900	2,245,500
Revenues from Other Agencies	4,838,410	3,522,270
Charges for Services	11,518,370	12,825,020
Fines and Forfeitures	35,420	35,660
Revenue from Use of Money	1,199,990	1,186,320
Other Revenues	14,108,350	20,874,000
Other Sources	580,210	562,650
	$ 69,295,860	$ 77,667,500





All Funds

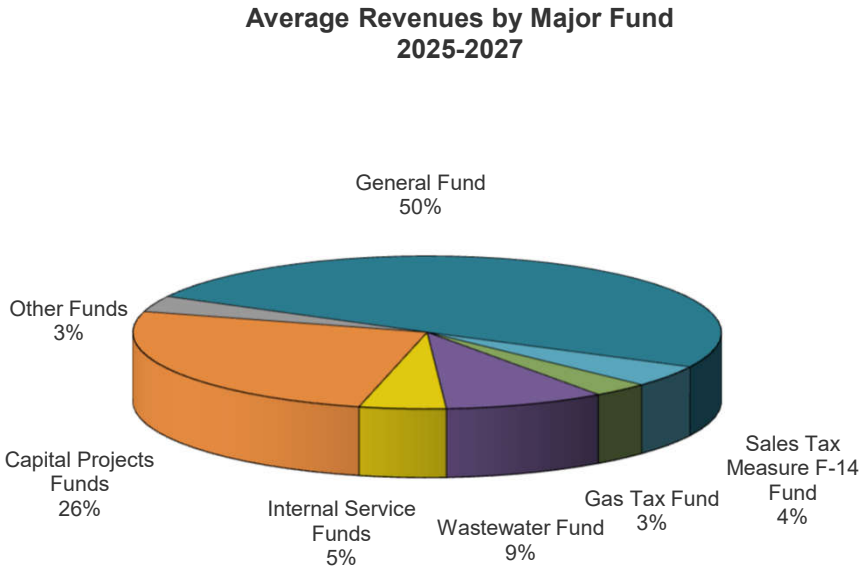
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
General Fund	$ 38,527,472	$ 36,149,237	$ 35,809,560	$ 36,036,970	$ 36,453,960	$ 38,175,940
Sales Tax Measure F-14 Projects Fund	3,217,235	3,443,122	3,386,500	3,349,250	3,362,870	3,471,510
Gas Tax Fund	1,754,523	2,171,221	2,293,600	2,289,980	2,279,260	2,376,070
Wastewater Fund	4,462,209	5,612,717	6,052,520	5,362,250	6,086,780	7,165,190
Transit Fund	470,967	449,293	650,590	611,200	-	-
Building Maintenance Fund	5,361,715	3,187,147	2,930,390	2,940,980	817,920	866,530
Technology Services and Replacement Fund	1,221,401	1,577,289	1,459,620	1,509,790	1,718,600	1,702,340
Vehicle and Equipment Replacement Fund	3,687,490	1,507,755	1,272,490	1,253,520	1,015,270	1,022,790
Capital Projects Fund	5,106	18,768	11,320	6,200	4,200	3,200
Local Transportation Fund	8,924,185	9,521,539	12,126,440	7,515,158	3,979,570	1,413,440
Streets Maintenance Assessment Districts Fund	3,377	6,703	2,290	4,660	4,460	3,760
Circulation System Fees Fund	573,788	475,695	482,190	483,500	482,600	474,200
Storm Drainage Facilities Fees Fund	68,013	68,298	64,950	70,000	71,000	73,300
Parkland Facilities Fees Fund	282,265	193,241	245,710	340,100	324,100	336,300
Public Safety Facilities Project Fund	-	-	6,073,090	2,561,000	12,350,000	19,000,000
2010 Bond Proceeds Master Agreement Fund	12,656	173	-	70	-	-
Community Facilities District 2005-01 Fund	719,759	804,105	789,370	838,760	849,400	857,900
Apple Valley Street & Storm Drain Maintenance District #1 Fund	44,943	66,698	55,620	55,620	55,060	53,490
Apple Valley Landscaping & Lighting District #1 Fund	77,175	84,841	77,920	77,070	78,230	77,940
Las Lomas Street & Storm Drain Maintenance District #2 Fund	105,096	133,046	123,260	113,700	127,550	124,670
Las Lomas Landscaping & Lighting District #2 Fund	75,312	86,804	83,260	81,830	84,530	86,170
De Anza Estates Street & Storm Drain Maintenance District #3 Fund	36,974	57,518	46,700	46,700	45,740	44,490
De Anza Estates Landscaping & Lighting District #3 Fund	18,993	23,916	20,550	19,500	21,660	23,380

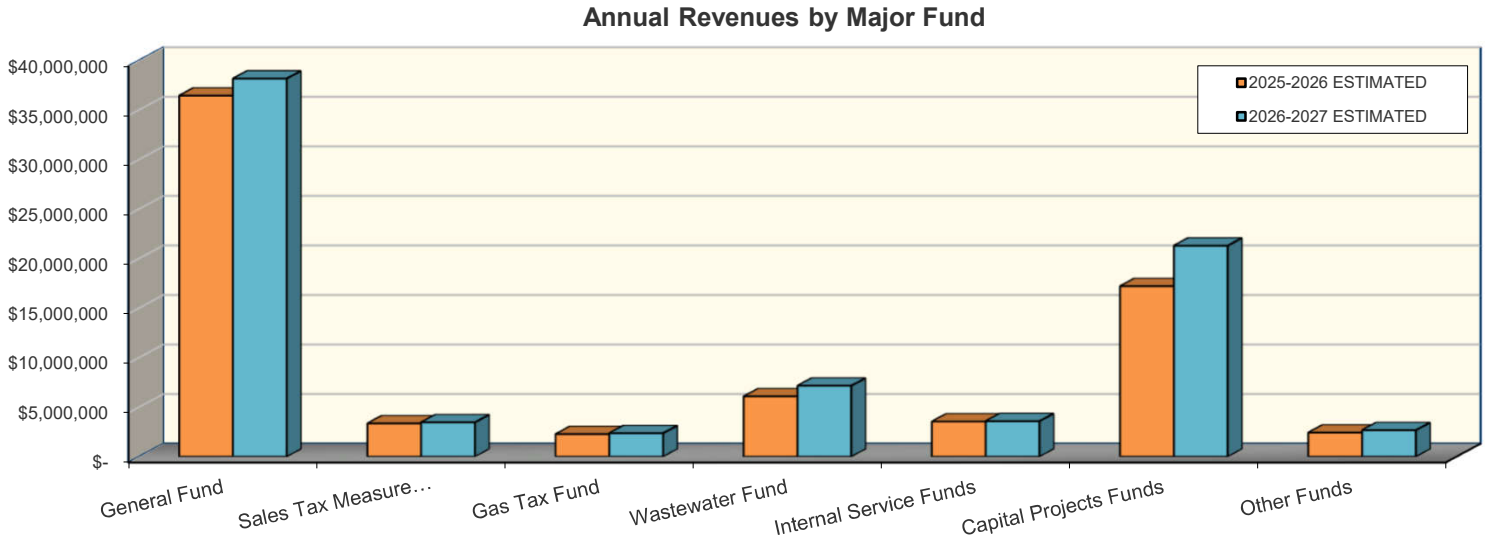
All Funds

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Supplemental Law Enforcement Services Fund	$ 113,258	$ 180,082	$ 100,000	$ 111,080	$ 111,440	$ 114,370
In Lieu Low/Moderate Housing Fund	69,419	92,508	39,170	43,100	33,800	32,200
Business Improvement Association Fund	14,010	15,322	15,120	13,730	14,020	14,150
Atascadero Tourism Business Improvement District Fund	438,271	450,983	442,190	465,770	527,010	550,750
Community Development Block Grant Fund	21,139	12,279	522,360	376,580	32,780	235,220
Tree Planting Fund	17,888	32,917	16,580	18,700	20,600	20,500
General Government Facilities Fees Fund	86,462	50,081	62,970	100,000	69,100	71,100
Law Enforcement Facilities Fees Fund	46,969	91,241	54,230	41,700	47,900	49,300
Fire Facilities Fees Fund	68,174	75,092	94,890	76,900	77,800	80,000
Open Space Acquisition Fees Fund	113,926	104,503	114,030	143,500	123,900	127,800
Public Facilities Fees Fund	64,197	40,910	57,730	77,700	61,900	64,100
Library Expansion Facilities Fees Fund	40,077	35,119	36,560	45,100	39,300	40,200
Aerial Fire Truck Fees Fund	17,739	4,350	18,000	21,000	17,000	17,000
2010 Bond Debt Service Fund	744,613	752,026	671,490	100	-	-
Less Transfers In	(5,699,189)	(764,932)	(3,229,650)	(1,979,420)	(2,093,450)	(1,101,800)
	$ 65,807,607	$ 66,811,607	$ 73,073,610	$ 65,123,348	$ 69,295,860	$ 77,667,500

All Funds

	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Revenues by Major Fund*		
General Fund	$ 36,453,960	$ 38,175,940
Sales Tax Measure F-14 Fund	3,362,870	3,471,510
Gas Tax Fund	2,279,260	2,376,070
Wastewater Fund	6,086,780	7,165,190
Internal Service Funds	3,551,790	3,591,660
Capital Projects Funds	17,215,930	21,304,200
Other Funds	2,438,720	2,684,730
	$ 71,389,310	$ 78,769,300

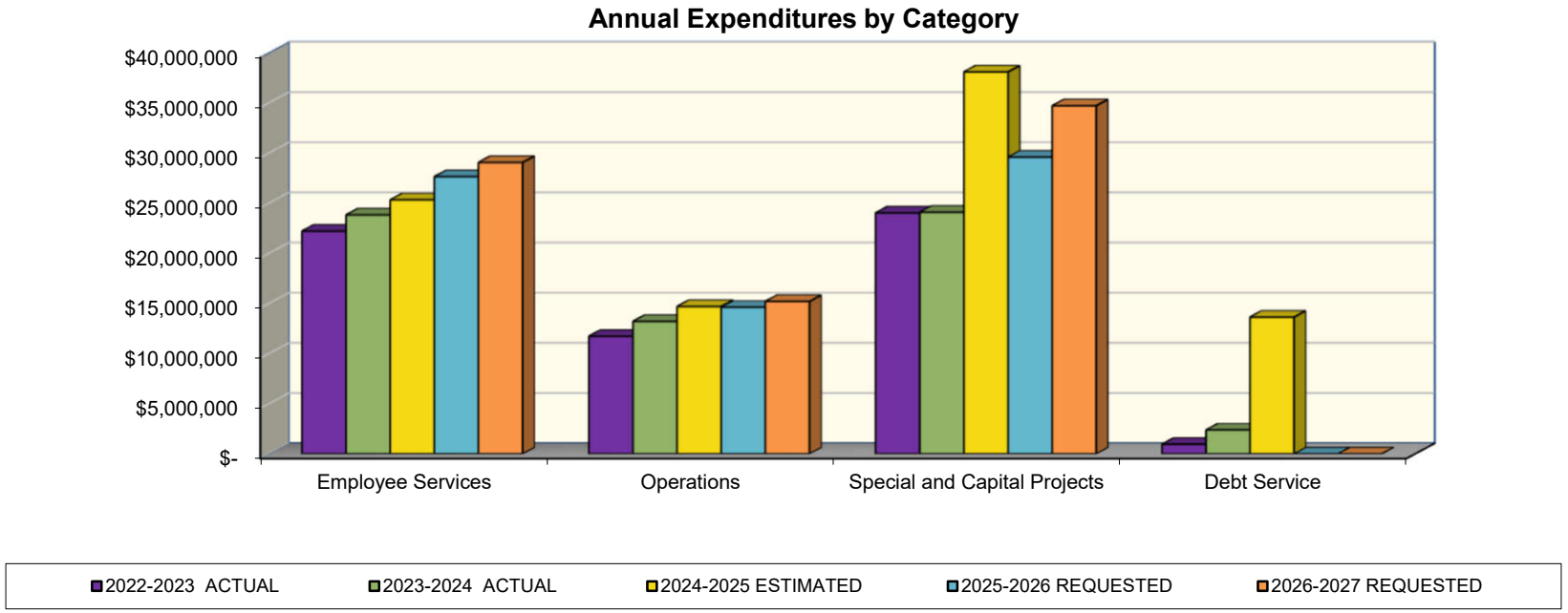




* Reported figures include transfers in from other funds

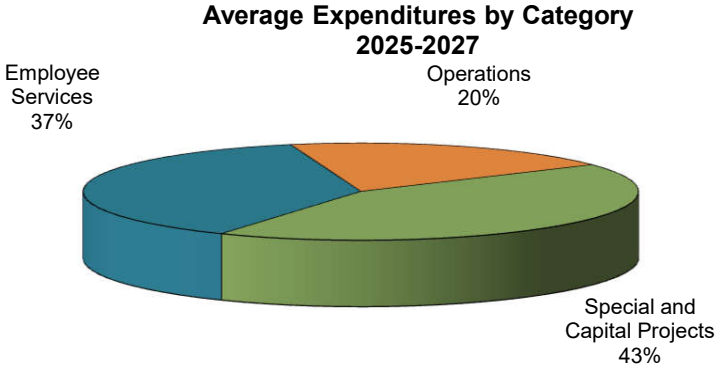
All Funds

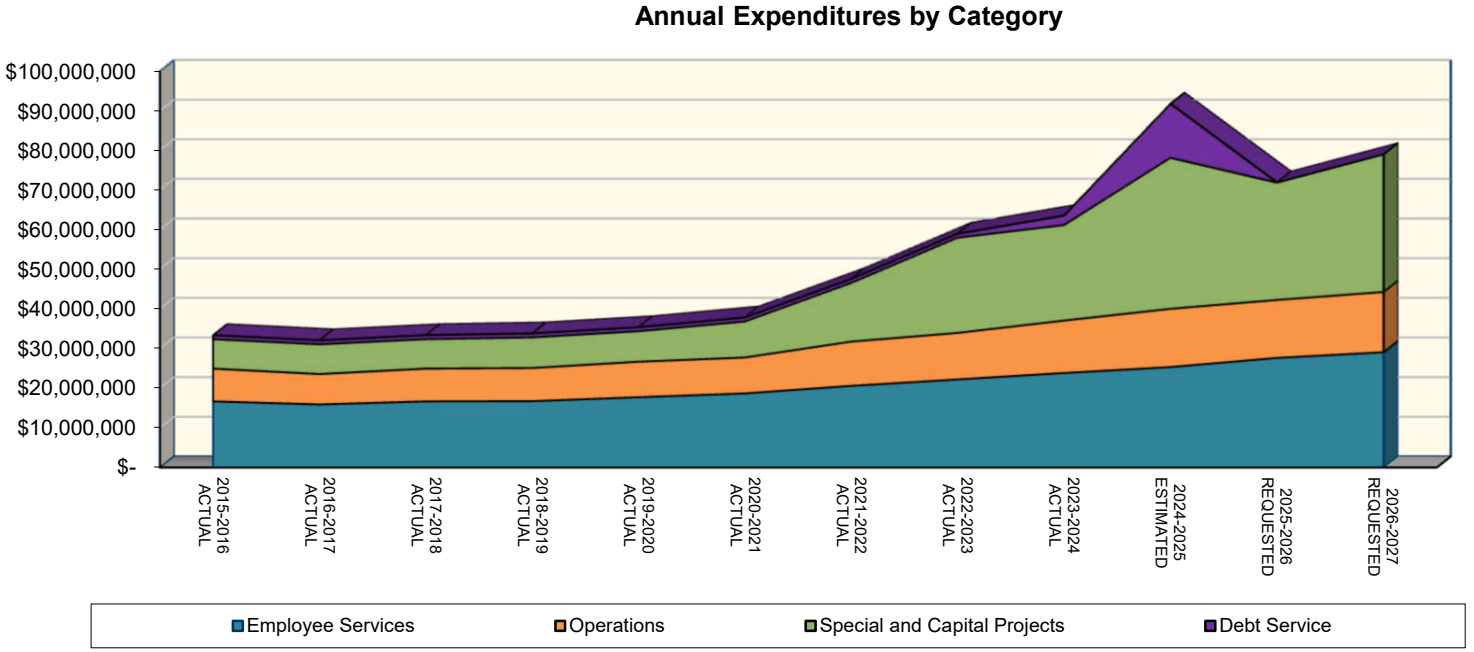
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
Expenditures by Category						
Employee Services	$ 22,209,341	$ 23,832,944	$ 26,956,450	$ 25,324,280	$ 27,637,120	$ 29,061,830
Operations	11,730,393	13,216,956	15,016,000	14,699,720	14,624,190	15,202,640
Special and Capital Projects	24,029,718	24,088,840	57,305,320	38,084,320	29,589,990	34,708,110
Debt Service	964,738	2,388,873	969,580	13,637,918	-	-
	$ 58,934,190	$ 63,527,613	$ 100,247,350	$ 91,746,238	$ 71,851,300	$ 78,972,580



All Funds

	2025-2026 REQUESTED	2026-2027 REQUESTED
Expenditures by Category		
Employee Services	$ 27,637,120	$ 29,061,830
Operations	14,624,190	15,202,640
Special and Capital Projects	29,589,990	34,708,110
	$ 71,851,300	$ 78,972,580





All Funds

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
General Fund	$ 42,476,237	$ 35,438,401	$ 41,565,930	$ 40,372,520	$ 36,966,430	$ 38,471,970
Sales Tax Measure F-14 Projects Fund	3,414,306	4,111,937	6,376,340	5,606,340	2,790,000	3,025,000
Gas Tax Fund	1,087,976	1,356,239	3,797,440	2,347,590	2,758,890	1,825,940
Wastewater Fund	2,954,739	4,943,890	13,828,110	10,636,630	6,735,690	7,995,020
Transit Fund	477,472	442,417	815,990	611,200	-	-
Building Maintenance Fund	744,430	1,155,261	6,919,980	6,905,000	734,110	739,840
Technology Services and Replacement Fund	1,118,356	1,123,506	2,150,800	1,972,940	1,639,380	1,371,470
Vehicle and Equipment Replacement Fund	709,012	1,148,649	791,540	800,250	1,241,100	195,000
Capital Projects Fund	-	139,869	-	25,000	100,000	-
Local Transportation Fund	3,387,051	10,259,536	18,931,810	11,225,150	6,161,690	2,679,500
Streets Maintenance Assessment Districts Fund	1,547	2,244	87,760	-	10,000	50,000
Circulation System Fees Fund	619,235	9,079	3,803,680	35,810	500,000	1,500,000
Storm Drainage Facilities Fees Fund	-	-	-	-	-	-
Parkland Facilities Fees Fund	112,065	3,773	69,150	-	25,000	-
Public Safety Facilities Project Fund	-	-	6,073,090	2,500,000	12,320,000	19,000,000
2010 Bond Proceeds Master Agreement Fund	274,528	176	4,230	4,230	-	-
Community Facilities District 2005-01 Fund	748,687	766,463	789,370	789,500	849,400	857,900
Apple Valley Street & Storm Drain Maintenance District #1 Fund	5,534	6,303	22,610	18,410	21,850	212,000
Apple Valley Landscaping & Lighting District #1 Fund	76,548	80,919	91,520	70,000	93,440	91,120
Las Lomas Street & Storm Drain Maintenance District #2 Fund	5,887	7,701	22,830	20,510	30,690	711,730
Las Lomas Landscaping & Lighting District #2 Fund	64,372	81,028	111,910	85,720	111,970	112,700
De Anza Estates Street & Storm Drain Maintenance District #3 Fund	5,477	5,388	30,510	22,140	31,250	159,370
De Anza Estates Landscaping & Lighting District #3 Fund	14,281	27,944	29,440	33,350	34,280	34,570

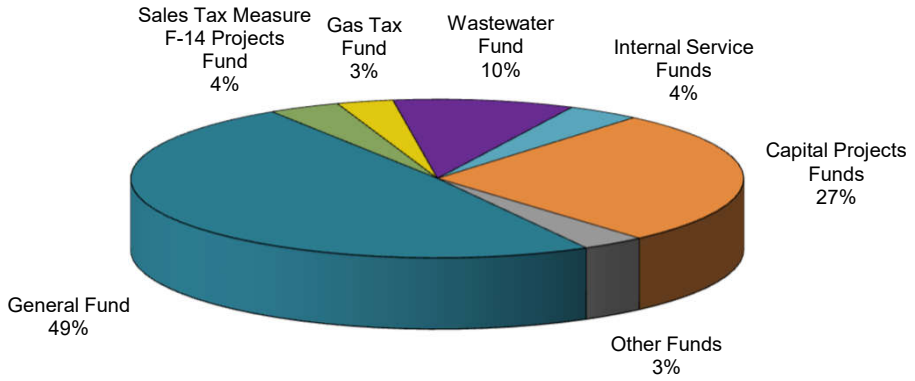
All Funds

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
Supplemental Law Enforcement Services Fund	$ 115,187	$ 172,756	$ 101,530	$ 116,480	$ 111,440	$ 114,370
In Lieu Low/Moderate Housing Fund	78,300	75,520	483,510	478,510	94,340	97,630
Business Improvement Association Fund	13,696	13,500	15,660	14,620	14,500	13,700
Atascadero Tourism Business Improvement District Fund	293,960	367,832	488,470	488,460	503,610	546,340
Community Development Block Grant Fund	21,139	12,279	522,360	376,580	32,780	235,220
Tree Plant Fund	22,926	31,150	50,240	33,240	32,910	33,990
General Government Facilities Fees Fund	51,290	855	419,150	419,150	-	-
Law Enforcement Facilities Fees Fund	74,843	165,484	28,640	1,500	-	-
Public Facilities Fees Fund	-	-	-	-	-	-
2010 Bond Debt Service Fund	970,298	2,394,830	976,490	13,637,918	-	-
Less Transfers Out	(1,005,189)	(817,316)	(9,152,740)	(7,902,510)	(2,093,450)	(1,101,800)
	$ 58,934,190	$ 63,527,613	$ 100,247,350	$ 91,746,238	$ 71,851,300	$ 78,972,580

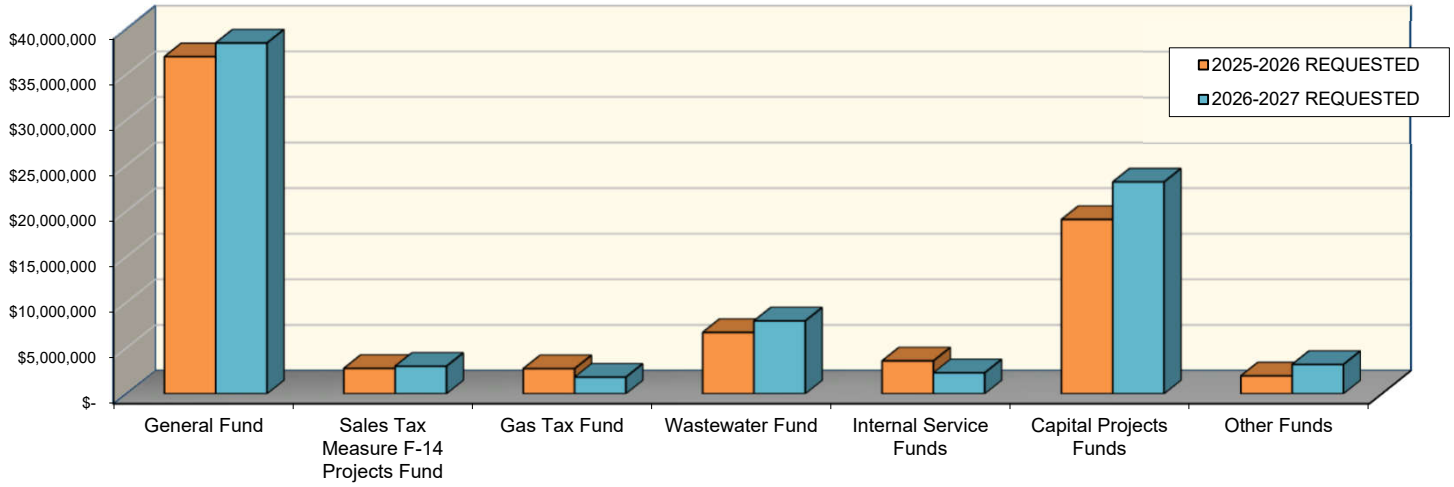
All Funds

Expenditures by Major Fund*	2025-2026 REQUESTED	2026-2027 REQUESTED
General Fund	$ 36,966,430	$ 38,471,970
Sales Tax Measure F-14 Projects Fund	2,790,000	3,025,000
Gas Tax Fund	2,758,890	1,825,940
Wastewater Fund	6,735,690	7,995,020
Internal Service Funds	3,614,590	2,306,310
Capital Projects Funds	19,116,690	23,229,500
Other Funds	1,962,460	3,220,640
	$ 73,944,750	$ 80,074,380

Average Expenditures by Major Fund 2025-2027



Annual Expenditures by Major Fund



* Reported figures include transfers out to other funds

Seven Year Projection

General Fund

(excluding Sales Tax Measure F-14 Activity)

	Actual 2022/2023	Actual 2023/2024	Adopted Budget * 2024/2025	Estimated 2024/2025	Estimated 2025/2026	Estimated 2026/2027	Estimated 2027/2028	Estimated 2028/2029	Estimated 2029/2030	Estimated 2030/2031	Estimated 2031/2032
Taxes											
Property Tax (Current Secured & VLF)	$ 10,999,693	$ 11,620,687	$ 12,014,790	$ 12,067,766	$ 12,654,340	$ 13,492,140	$ 14,194,400	$ 15,012,160	$ 15,827,310	$ 16,654,690	$ 17,324,240
RDA Dissolution Distributions	529,714	681,243	604,330	758,810	800,200	874,200	932,000	1,024,200	1,103,200	1,184,800	1,249,700
Other Property Taxes	536,721	531,499	511,330	543,950	540,340	543,670	547,030	550,420	531,540	514,920	518,420
Sales Tax	4,964,533	4,887,550	5,344,360	4,809,000	5,018,000	5,216,000	5,323,500	5,500,500	5,685,600	5,856,170	6,031,860
Sales Tax - Measure D-20	6,354,899	6,507,108	6,626,500	6,579,000	6,657,200	6,899,000	7,041,190	7,275,300	7,520,120	7,745,730	7,978,110
Franchise Fees	1,381,290	1,491,046	1,464,650	1,570,804	1,623,790	1,680,120	1,725,210	1,764,310	1,804,540	1,845,940	1,888,550
Transient Occupancy Tax	2,156,988	2,097,167	2,056,100	2,013,000	2,043,200	2,136,100	2,198,000	2,259,500	2,334,100	2,401,800	2,469,100
Other Taxes	394,276	370,634	408,720	396,000	398,570	403,080	407,640	412,260	412,090	412,040	412,090
Permits	1,084,133	990,213	914,500	905,300	892,730	883,680	880,400	864,420	840,890	817,990	795,840
Intergovernmental	3,847,914	257,469	226,900	276,910	262,960	217,770	220,920	224,430	227,960	231,610	236,020
Grants	485,149	335,605	10,000	6,960	-	-	-	-	-	-	-
Service Fees											
Safety Fees	253,658	241,540	228,610	268,840	244,210	248,110	251,350	254,660	258,030	261,460	264,960
Mutual Aid	387,253	568,525	250,000	815,000	258,900	259,200	260,000	260,000	260,000	260,000	260,000
Development Fees	939,791	861,217	910,590	837,490	773,210	796,850	791,740	781,070	765,540	750,460	735,920
Recreation Fees	351,013	353,024	349,110	392,350	320,850	325,630	328,300	331,000	333,720	336,490	339,270
Administrative Fees	131,370	135,657	109,020	83,780	74,290	76,110	76,090	75,730	75,060	74,390	73,770
Pavilion & Other Rental Fees	140,903	144,715	134,810	147,300	152,910	154,580	156,990	159,440	161,930	164,460	167,030
Parks Fees	48,353	53,674	51,680	46,900	48,080	49,280	50,510	51,780	53,080	54,410	55,770
Zoo Fees	695,810	683,086	695,620	665,700	768,560	850,960	981,010	995,700	1,010,610	1,025,730	1,041,080
Fines	78,628	54,320	56,530	46,360	35,420	35,660	35,900	36,140	36,390	36,640	36,890
Interest Income	474,222	697,241	322,690	285,000	285,000	310,000	210,000	210,000	210,000	210,000	210,000
Other											
Interfund Charges	1,389,470	1,617,685	1,658,280	1,619,650	1,592,520	1,665,510	1,705,290	1,789,440	1,815,100	1,884,570	1,898,380
Donations	75,746	101,008	49,500	53,100	120,810	171,810	248,600	252,330	256,120	259,970	263,870
Other	82,592	106,444	27,240	64,300	44,420	34,680	34,940	25,170	25,420	25,670	25,920
Transfers	743,353	760,880	783,700	783,700	843,450	851,800	877,350	903,670	930,780	958,700	987,460
Total Revenues	38,527,472	36,149,237	35,809,560	36,036,970	36,453,960	38,175,940	39,478,360	41,013,630	42,479,130	43,968,640	45,264,250
Employee Services	(20,148,482)	(21,862,011)	(24,227,730)	(23,119,110)	(25,071,910)	(26,327,690)	(27,317,120)	(28,206,100)	(29,301,170)	(30,099,700)	(30,860,240)
Operations	(7,998,428)	(8,946,115)	(9,945,830)	(9,807,510)	(9,891,810)	(10,287,050)	(10,525,870)	(10,819,500)	(11,001,040)	(11,257,690)	(11,385,350)
Transfer for Public Safety Facilities	(3,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)
Other Uses	(4,000)	(4,000)	(4,000)	(3,230)	(3,230)	(3,230)	(3,230)	(3,230)	(3,230)	(3,230)	(3,230)
Ongoing Expenses	(31,650,910)	(32,312,126)	(35,677,560)	(34,429,850)	(36,466,950)	(38,417,970)	(39,646,220)	(40,828,830)	(42,105,440)	(43,160,620)	(44,048,820)
Net Income / (Loss) Before One Time Expenses	**6,876,562**	**3,837,111**	**132,000**	**1,607,120**	**(12,990)**	**(242,030)**	**(167,860)**	**184,800**	**373,690**	**808,020**	**1,215,430**
Special Projects & Community Funding	(1,636,224)	(2,326,450)	(4,053,640)	(4,068,090)	(74,700)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
Capital Outlay	(9,189,103)	(799,825)	(1,834,730)	(1,874,580)	(424,780)	-	-	-	-	-	-
Total One Time Expenses	(10,825,327)	(3,126,275)	(5,888,370)	(5,942,670)	(499,480)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
NET INCOME / (LOSS)	**(3,948,765)**	**710,836**	**(5,756,370)**	**(4,335,550)**	**(512,470)**	**(296,030)**	**(221,860)**	**130,800**	**319,690**	**754,020**	**1,161,430**
(Loaned to)/Repaid from Other Funds	172,813	(791)	43,910	9,023	-	-	-	-	-	-	-
Available Balance Beginning of Year	20,881,387	17,105,435	11,998,194	17,815,480	13,488,953	12,976,480	12,680,450	12,458,590	12,589,390	12,909,080	13,663,100
AVAILABLE BALANCE END OF YEAR	**$ 17,105,435**	**$ 17,815,480**	**$ 6,285,734**	**$ 13,488,953**	**$ 12,976,480**	**$ 12,680,450**	**$ 12,458,590**	**$ 12,589,390**	**$ 12,909,080**	**$ 13,663,100**	**$ 14,824,530**
Available Balance as % of Expenses	40.3%	50.3%	15.1%	33.4%	35.1%	33.0%	31.4%	30.8%	30.6%	31.6%	33.6%

** The 2024/2025 Adopted Budget is shown as adjusted for prior year encumbrances.*

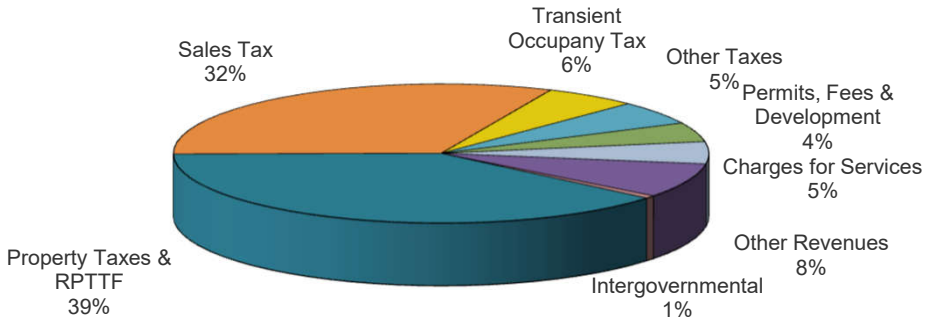
General Fund

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Revenues by Category						
Taxes						
Property Taxes	$ 11,536,414	$ 12,152,186	$ 12,526,120	$ 12,611,716	$ 13,194,680	$ 14,035,810
RPTTF Distributions	529,714	681,243	604,330	758,810	800,200	874,200
Sales Tax	4,964,533	4,887,550	5,344,360	4,809,000	5,018,000	5,216,000
Sales Tax Measure D-20	6,354,899	6,507,108	6,626,500	6,579,000	6,657,200	6,899,000
Transient Occupancy Tax	2,156,988	2,097,167	2,056,100	2,013,000	2,043,200	2,136,100
Other Taxes	1,775,566	1,861,680	1,873,370	1,966,804	2,022,360	2,083,200
Permits & Fees	1,084,133	990,213	914,500	905,300	892,730	883,680
Revenues from Other Agencies						
Motor Vehicle In Lieu	31,551	38,021	32,350	48,560	49,050	49,790
Other Intergovernmental	219,073	219,448	194,550	228,350	213,910	167,980
Grants	4,082,439	335,605	10,000	6,960	-	-
Charges for Services						
Safety	640,911	810,065	478,610	1,083,840	503,110	507,310
Development	939,791	861,217	910,590	837,490	773,210	796,850
Recreation and Parks	362,898	380,754	363,510	414,950	341,830	347,530
Colony Park Community Center	36,468	25,944	37,280	24,300	27,100	27,380
Administrative Charges	131,370	135,657	109,020	83,780	74,290	76,110
Pavilion and Other Rentals	140,903	144,715	134,810	147,300	152,910	154,580
Zoo Income	695,810	683,086	695,620	665,700	768,560	850,960
Fines and Forfeitures	78,628	54,320	56,530	46,360	35,420	35,660
Revenues from Use of Money	474,222	697,241	322,690	285,000	285,000	310,000
Other Revenues	2,291,161	2,586,017	2,518,720	2,520,750	2,601,200	2,723,800
	$ 38,527,472	$ 36,149,237	$ 35,809,560	$ 36,036,970	$ 36,453,960	$ 38,175,940

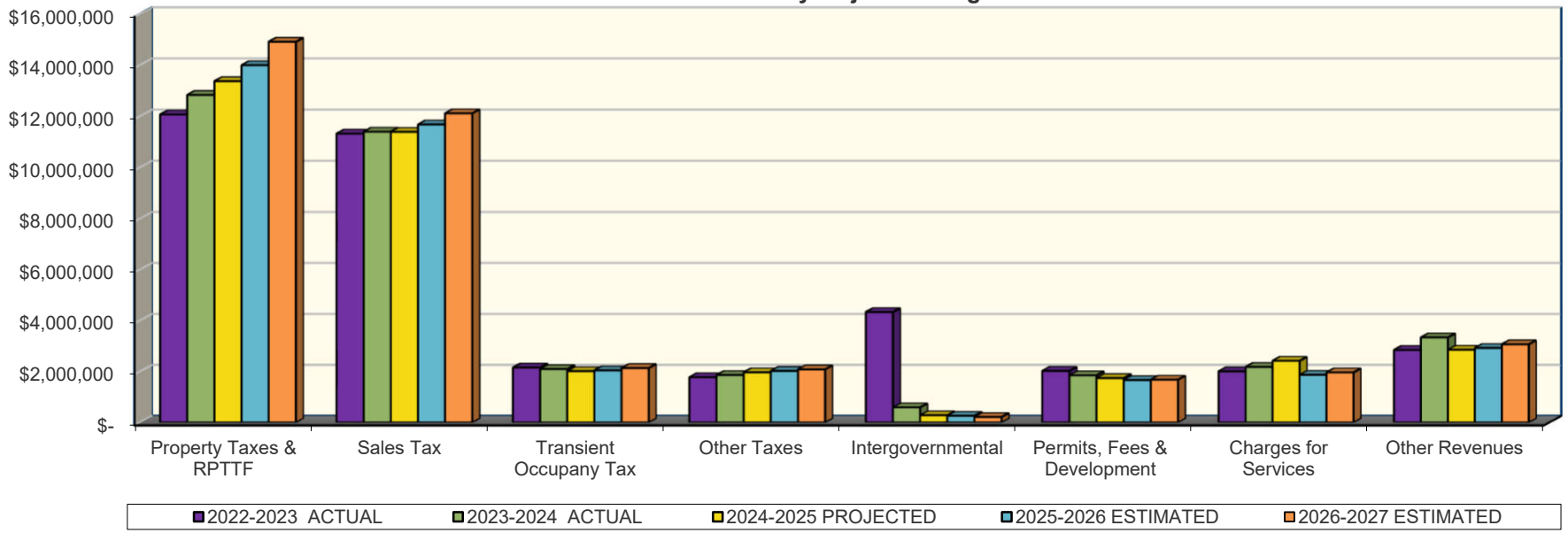
General Fund

	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Revenues by Major Funding Source		
Property Taxes & RPTTF	$ 13,994,880	$ 14,910,010
Sales Tax	11,675,200	12,115,000
Transient Occupany Tax	2,043,200	2,136,100
Other Taxes	2,022,360	2,083,200
Intergovernmental	262,960	217,770
Permits, Fees & Development	1,665,940	1,680,530
Charges for Services	1,867,800	1,963,870
Other Revenues	2,921,620	3,069,460
	$ 36,453,960	$ 38,175,940

Average Major Revenue Sources 2025-2027

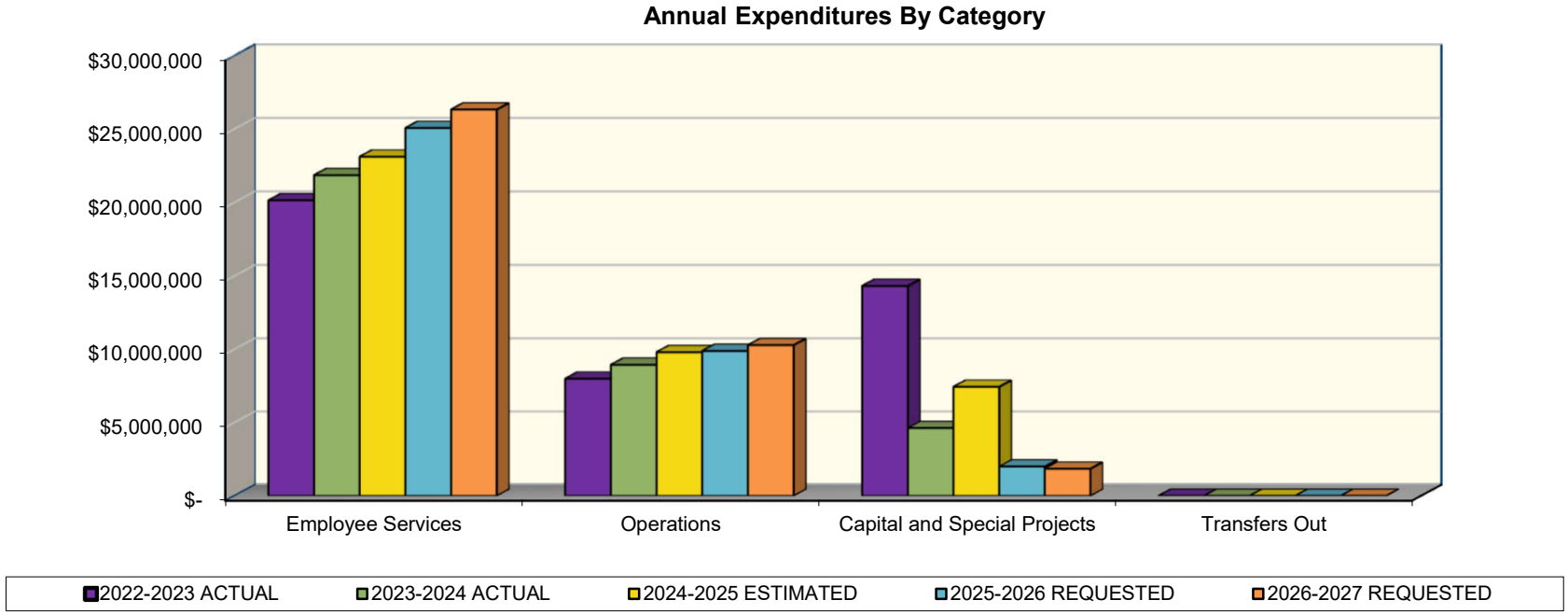


Annual Revenues by Major Funding Source



General Fund

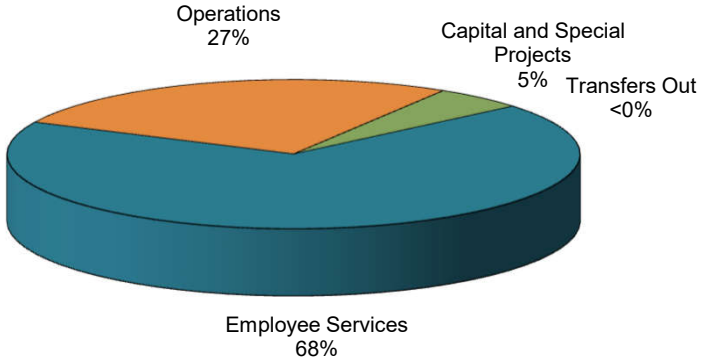
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
Expenditures by Category						
Employee Services	$ 20,148,482	$ 21,862,011	$ 24,227,730	$ 23,119,110	$ 25,071,910	$ 26,327,690
Operations	7,998,428	8,946,115	9,945,830	9,807,510	9,891,810	10,287,050
Capital and Special Projects	14,325,327	4,626,275	7,388,370	7,442,670	1,999,480	1,854,000
Transfers Out	4,000	4,000	4,000	3,230	3,230	3,230
	$ 42,476,237	$ 35,438,401	$ 41,565,930	$ 40,372,520	$ 36,966,430	$ 38,471,970



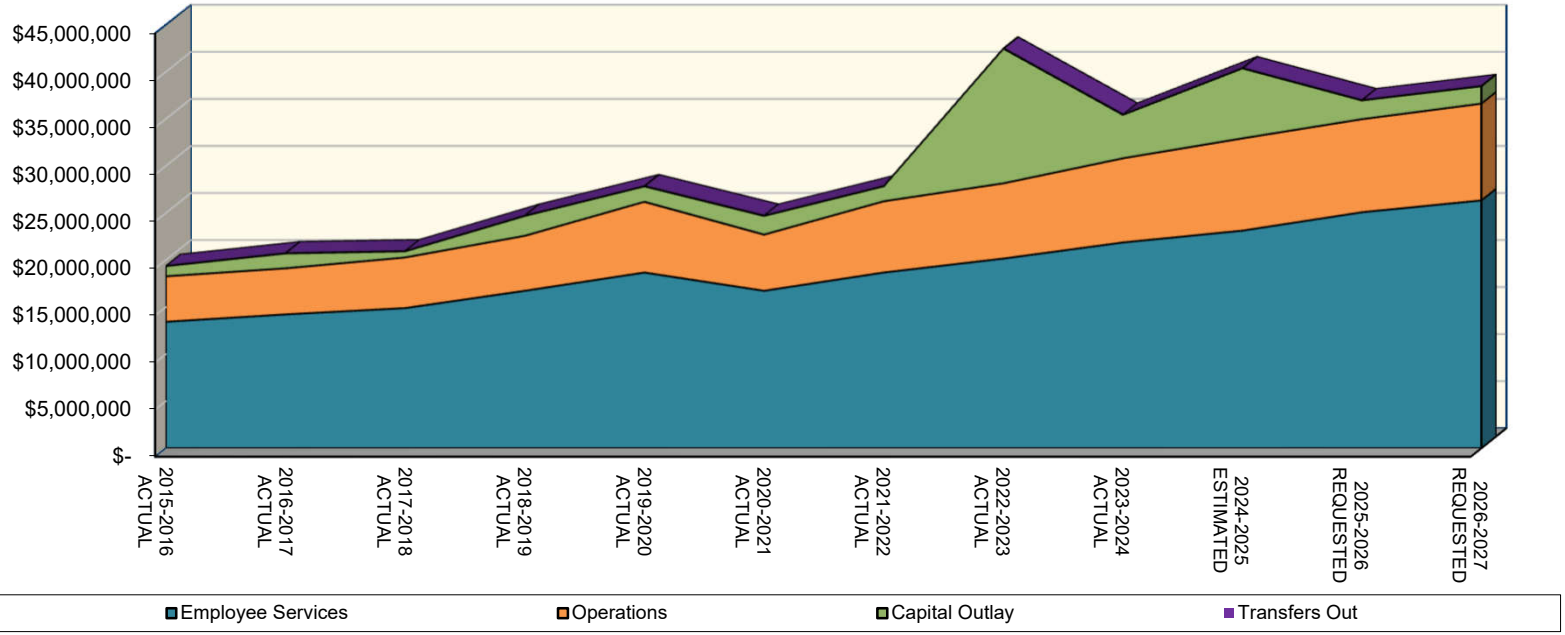
General Fund

	2025-2026 REQUESTED	2026-2027 REQUESTED
Expenditures by Category		
Employee Services	$ 25,071,910	$ 26,327,690
Operations	9,891,810	10,287,050
Capital and Special Projects	1,999,480	1,854,000
Transfers Out	3,230	3,230
	$ 36,966,430	$ 38,471,970

Average Expenditures by Category 2025-2027



Annual Expenditures by Category



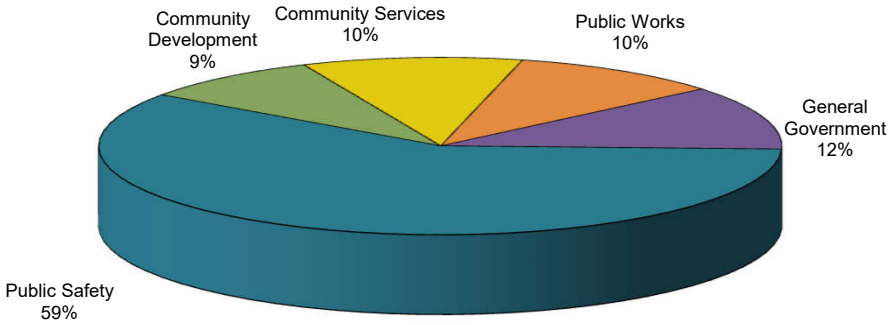
General Fund

Expenditures by Function	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
General Government						
City Council	$ 282,087	$ 300,956	$ 399,770	$ 358,500	$ 290,120	$ 294,290
City Clerk	55,762	31,591	199,950	185,210	45,990	121,050
City Treasurer	18,909	20,070	23,020	19,490	22,310	22,470
Legal	269,754	364,502	321,280	227,180	322,800	326,440
City Manager	1,531,680	1,531,463	1,992,020	1,775,050	1,857,030	1,965,440
Administrative Services	1,346,632	1,461,964	1,638,220	1,613,760	1,727,990	1,821,990
Public Safety						
Police	10,715,247	11,449,490	12,463,710	11,715,130	12,802,820	13,423,000
Police Grants and Programs	99,408	49,435	46,500	45,000	46,500	46,500
Fire	10,265,195	8,112,531	8,423,560	8,364,790	8,802,920	9,041,740
Fire Grants and Programs	149,975	163,594	108,670	149,740	77,940	78,720
Mutual Aid	272,031	351,878	167,680	624,990	176,550	176,860
Community Development	2,590,078	2,754,901	3,035,600	2,804,100	2,607,330	2,747,920
Central Reception	156,575	184,661	204,810	202,160	187,870	203,010
Econ & Bus Development	635,142	943,303	2,529,150	2,505,200	380,420	389,710
Community Services						
Administration	246,154	432,009	513,080	489,880	613,850	631,520
Recreation	642,583	695,206	781,950	743,650	848,720	874,700
Lake Pavilion	344,704	389,049	529,500	526,390	424,070	430,800
Zoo	1,414,249	1,595,004	2,985,140	3,225,390	1,676,120	1,747,170
Community Center	333,362	315,387	324,370	318,080	307,970	309,140
Public Works						
Administration	1,276,499	1,349,651	1,689,750	1,574,390	1,630,050	1,719,560
Operations	452,964	376,765	448,530	436,240	405,370	421,180
Parks Maintenance	1,051,735	1,308,921	1,647,670	1,586,200	1,135,690	1,128,760
Streets Contribution	275,456	666,850	910,000	700,000	573,000	550,000
Other Uses	8,050,056	589,220	182,000	182,000	3,000	-
	$ 42,476,237	$ 35,438,401	$ 41,565,930	$ 40,372,520	$ 36,966,430	$ 38,471,970

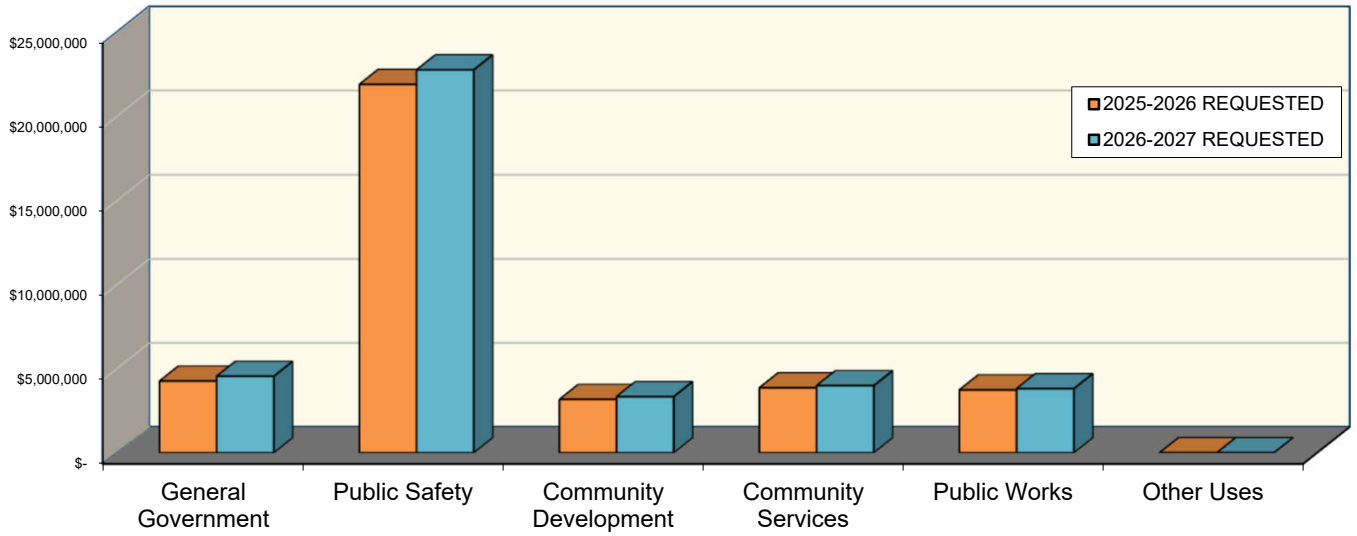
General Fund

Expenditures by Function	2025-2026 REQUESTED	2026-2027 REQUESTED
General Government	$ 4,266,240	$ 4,551,680
Public Safety	21,906,730	22,766,820
Community Development	3,175,620	3,340,640
Community Services	3,870,730	3,993,330
Public Works	3,744,110	3,819,500
Other Uses	3,000	-
	$ 36,966,430	$ 38,471,970

Average Expenditures by Function 2025-2027



Annual Expenditures by Function



General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 10,730,915	$ 11,778,400	$ 13,484,520	$ 12,321,810	$ 13,971,650	$ 14,637,370
5200000	Wages	408,239	475,972	504,820	473,520	557,930	569,220
5300000	Overtime	1,040,879	1,140,270	796,450	1,474,180	800,360	824,340
5400000	Other Pay	595,691	679,211	355,440	390,240	397,690	359,000
5800000	Benefits, Taxes, Insurance	7,372,758	7,788,158	9,086,500	8,459,360	9,344,280	9,937,760
	Total Employee Services	**20,148,482**	**21,862,011**	**24,227,730**	**23,119,110**	**25,071,910**	**26,327,690**
OPERATIONS							
6050000	Office Expense	102,190	107,822	95,450	98,520	99,320	102,460
6070000	Advertising	184,011	110,515	96,790	107,080	115,990	117,740
6100000	Computer Maintenance & Replacement	1,291,926	1,501,533	1,756,430	1,706,730	1,884,470	1,935,540
6200000	Insurance	685,759	672,138	678,810	771,900	914,930	1,129,890
6250000	Occupancy Charges	887,689	963,349	982,000	976,780	726,740	768,930
6300000	Utilities	448,786	510,383	473,700	544,010	506,680	514,020
6350000	Communications	70,715	70,212	69,830	65,970	66,290	66,940
6400000	Operating Supplies	610,954	472,609	500,710	537,020	506,630	510,720
6450000	Vehicle & Equipment Operating Costs	1,175,340	1,373,075	1,380,760	1,361,430	1,170,070	1,171,690
6500000	Contract Services	1,714,043	2,111,550	2,370,220	2,465,640	2,611,400	2,561,100
6600000	Professional Development	192,181	230,809	264,470	262,730	318,980	312,910
6650000	Recruitment	63,983	64,940	22,430	40,440	23,230	23,380
6610000	Citywide Training	2,028	1,077	7,700	5,700	8,780	8,850
6700000	Other Operating Costs	2,712	645	-	-	-	-
6702000	Employee Development	-	36,173	23,610	22,900	23,850	24,080
6709000	Legal Settlements	-	-	-	1,500	-	-
6760000	Municipal Election	50,182	(1,247)	74,260	58,770	360	75,030
6710000	Community Outreach	32,748	43,608	56,840	58,000	29,410	23,650

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS *(continued)*							
6720000	Chamber of Commerce	$ 129,600	$ 133,747	$ 137,480	$ 138,960	$ 143,000	$ 147,000
6740000	Business Development	2,500	21,166	34,970	24,430	34,180	13,500
6750000	LAFCO Contributions	17,920	-	-	-	-	21,390
6990000	Contingency	-	-	139,500	-	134,500	134,500
4100000	Gift Shop Retail	57,705	55,161	69,870	59,000	73,000	73,730
9505026	Transfer to Gas Tax Fund for Street Maintenance*	275,456	466,850	710,000	500,000	500,000	550,000
9505077	Transfer to Assessment Districts for Parks Space Maintenance*	4,000	4,000	4,000	3,230	3,230	3,230
	Total Operations	**8,002,428**	**8,950,115**	**9,949,830**	**9,810,740**	**9,895,040**	**10,290,280**
SPECIAL PROJECTS AND COMMUNITY FUNDING							
6702065	General Plan Update	302,449	370,633	500,010	500,010	-	-
7101011	Desks	2,096	4,306	-	-	-	-
7101013	Tables	3,980	-	11,020	11,020	-	-
7101023	Cabinets	1,189	2,667	-	-	-	-
7101090	Furniture	-	1,089	4,000	4,000	-	-
7101535	Washing Machine	1,631	-	-	-	-	-
7102021	Small Printers	7,800	-	-	-	-	-
7102057	Wireless Network Upgrades	-	13,589	-	-	-	-
7102523	Scanner	359	-	-	-	-	-
7104503	Replace Radios and Equipment	-	-	21,400	21,400	-	-
7104507	Wildland Protective Gear	-	10,060	8,840	8,840	-	-
7104525	AED Repairs	11,084	-	-	-	-	-
7106011	Security Fencing	6,704	-	-	-	-	-
7106017	Memorial Park Benches	3,643	-	540	540	-	-
7106099	Parks Repair & Replacement	310	5,189	160,030	160,030	-	-

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS AND COMMUNITY FUNDING *(continued)*							
7107141	Inflatable Movie Screen	$ 1,838	$ -	$ -	$ -	$ -	$ -
7107142	Event Booth Tents	5,330	-	-	-	-	-
7107402	Cages	4,173	-	-	-	-	-
7107475	Zoo Exhibit Improvements	-	-	-	30,000	-	-
7109024	Other Equipment	-	-	-	800	-	-
7135008	Creek Maintenance Projects	37,062	-	-	-	-	-
7142510	Zoo Asphalt Repairs	-	-	-	9,700	-	-
7144012	Sales Tax Measure Renewal Process	-	-	60,000	30,000	-	-
7150710	Air Duct Cleaning	-	-	-	-	5,000	-
7152286	Minor Building Remodel	-	-	9,550	9,550	-	-
7152471	Ranger House Update	-	12,040	-	-	10,000	-
7152472	Termite Repairs	-	14,688	-	-	-	-
7155000	Minor Building Projects	-	-	40,000	40,000	-	-
7155003	Flooring Projects	-	314	-	-	2,700	-
7155011	HVAC Unit Repairs	3,175	4,750	-	450	-	-
7155034	Roofing Projects	-	2,900	-	-	-	-
7155043	City Hall Room 204 Renovations	-	-	-	-	3,000	-
7155056	Water Heater	4,400	780	-	-	-	-
7155063	Door/Window Repairs	23,615	-	1,390	1,390	-	-
7402028	Local Hazard Mitigation Plan	31,541	-	-	-	-	-
7402127	Lake Dam Inundation Mapping Study	-	-	4,040	4,040	-	-
7402213	Grant Assessment and Writing	-	-	35,000	35,000	-	-
7402291	City Engineering Standards Update	-	-	25,000	25,000	-	-
7402461	Primary Benchmark Survey	-	-	40,000	40,000	-	-
7402512	Personnel System Rules Update	-	-	80,500	80,500	-	-
7505018	Citywide Scanning Project	-	-	75,000	75,000	-	-
7607010	Restaurant Loan Program	-	513,435	486,560	486,560	-	-

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS AND COMMUNITY FUNDING *(continued)*							
7607023	Economic Development- Downtown	$ 126,203	$ -	$ 374,380	$ 374,380	$ -	$ -
7702016	COVID-19 Protective Measures	3,082	-	-	-	-	-
7702220	SB 1383 Consulting Services	22,430	-	-	-	-	-
7702256	Broadband Enhancement Project	200,000	89,950	1,298,160	1,298,160	-	-
7702341	Contracted Dispatch Services	153,738	-	-	-	-	-
7702424	Lake Pipeline Repair	-	9,083	-	-	-	-
7702443	Zoo Accreditation	-	10,760	354,240	354,240	-	-
7708021	Downtown Street Tree Renewal Program	9,273	3,399	5,980	5,980	-	-
7800402	Youth Scholarships	437	11,319	-	-	-	-
7805029	Opportunities Fund	-	-	108,000	108,000	54,000	54,000
7812077	Development of Housing Element and Inclusionary Housing Policy	4,989	14,250	-	-	-	-
7812165	Mixed Use Development Standards	20,343	91,462	-	-	-	-
7812166	Zoning/Subdivision Ordinance Update	67,608	19,746	-	-	-	-
7812167	ADU Accessibility & Development	30,738	-	-	-	-	-
7812511	Zoning Code Update	-	-	150,000	150,000	-	-
7702302	2023 Storms- Emergency Response	102,525	-	-	-	-	-
7702302	2023 Storms- Facility Repairs	-	13,960	-	-	-	-
7702303	2023 Storms- Supplies	32,384	-	-	-	-	-
7702307	2023 Storms- Parks	72,093	55,612	-	-	-	-
7702308	2023 Storms- Replace Supplies and Damaged Equipment	5,894	-	-	-	-	-
7702309	2023 Storms- Debris Removal	41,960	-	-	-	-	-
7702312	2023 Storms- Creeks	-	453,648	-	-	-	-
8902499	Pine Mtn Slope Stabilization	-	39,710	-	-	-	-
790992x	Litigation Costs	127,408	162,967	-	3,500	-	-

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS AND COMMUNITY FUNDING *(continued)*							
9404028	Cash Contribution to Vehicle and Equipment Fund for Turnout Gear	$ -	$ 74,400	$ -	$ -	$ -	$ -
9404029	Cash Contribution to Tech Fund for Mark43 Annual Maintenance	119,744	119,744	-	-	-	-
9404028	Cash Contribution to Vehicle and Equipment Replacement Fund for Generator at Pine Mountain Repeater Site	2,800	-	-	-	-	-
9505064	Building Maintenance Fund to Fund Deficit	-	200,000	200,000	200,000	-	-
9404028	Cash Contribution to Vehicle and Equipment Replacement Fund for Equipment Replacement Reserve Deficit	159,940	-	-	-	-	-
	Total Special Projects and Community Funding	**1,755,968**	**2,326,450**	**4,053,640**	**4,068,090**	**74,700**	**54,000**
CAPITAL OUTLAY							
7102033	Tablet Computers	1,565	4,339	-	-	-	-
7102066	Electronic Plan Review Equipment	-	-	4,500	-	-	-
7107135	Other Building Improvements	-	5,561	-	-	-	-
7702307	2023 Storms- Paloma Park Snack Bar	4,176	-	-	-	-	-
7702312	2023 Storms- Atascadero Creek Capacity	41,157	-	-	-	-	-
7702312	2023 Storms- Atascadero High School Creek	729	-	-	-	-	-

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
8101031	Copiers - Replacement	$ -	$ -	$ 32,000	$ 32,000	$ -	$ -
8101536	Freezer	-	84,906	-	16,000	-	-
8102011	Computer Equipment	-	-	-	2,340	-	-
8102031	Zoo Gift Shop Software	-	1,923	12,580	12,580	-	-
8102031	Agenda & Meeting Management Software	-	18,875	10,930	10,930	-	-
8102077	CAD/RMS Software	137,778	-	-	-	-	-
8102031	Traffic Records Software	46,310	-	-	-	-	-
8102583	Radio Repeater Replacement	79,823	-	10,180	10,180	-	-
8102584	Communications System Upgrade	14,861	-	-	-	-	-
8102590	911 Recording System Replacement	-	-	36,000	36,000	-	-
8102591	Radio Console Replacement	-	186,632	16,370	16,370	-	-
8103023	Utility Trailer	-	-	-	2,800	-	-
8104055	Sound System	-	-	-	-	5,800	-
8104057	Postage Machine	4,161	-	-	-	-	-
8104072	Turf Sweeper	-	-	80,000	80,000	-	-
8104064	Small Tractors & Utility Vehicles	-	18,144	21,860	21,860	-	-
8104071	Turf Mower	5,436	-	-	-	-	-
8104079	Window Shades/Blinds	-	-	28,000	28,000	-	-
8104503	Replace Radios	180,215	61,811	1,920	1,920	-	-
8104517	AED Purchases	-	69,113	-	-	-	-
8105001	Painting Projects	-	-	35,000	35,000	-	-
8105056	Water Heater	-	4,825	-	-	-	-
8107475	Exhibit Refurbishment	21,407	-	-	25,840	-	-
8701716	Parking Lot and Trail Repairs	-	746	354,020	336,070	45,980	-
8702346	Lake Park Pier & ADA Improvements	53,233	252,772	-	-	-	-

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
8741594	Animal Habitat Maintenance & Upgrades	$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -
8742594	Perimeter Fencing Project	-	-	-	15,320	-	-
8901579	Zoo Electrical Upgrade	3,095	22,730	29,170	29,170	-	-
8905132	Credit Card Acceptance Program	6,350	1,448	12,200	12,200	-	-
9404028	Cash Contribution to Vehicle and Equipment Replacement Fund for Repeater & Other Equipment	118,240	-	-	-	-	-
9404028	Cash Contribution to Vehicle and Equipment Replacement Fund for Equipment Reserves	604,430	-	-	-	-	-
9404029	Cash Contribution to Technology Fund for Conference Room Technology Upgrades	-	66,000	-	-	-	-
9404029	Cash Contribution to General Government Fund	2,393	-	-	-	-	-
9505025	Cash Contribution to Local Transportation Fund for the Downtown Infrastructure Enhancement Project	4,694,000	-	150,000	150,000	-	-
9505028	Cash Contribution to Vehicle and Equipment Maintenance Fund for Fund Deficit	2,050,000	-	-	-	-	-
9505061	Cash Contribution for Public Safety Facilities Project	3,500,000	1,500,000	1,500,000	1,500,000	1,800,000	1,800,000
9505061	Cash Contribution to Building Maintenance Fund for Fund Deficit*	1,000,000	-	-	-	-	-

General Fund

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
9505029	Cash Contribution to Technology Fund for Firewall	$ -	$ -	$ -	$ -	$ 73,000	$ -
	Total Capital Outlay	**12,569,359**	**2,299,825**	**3,334,730**	**3,374,580**	**1,924,780**	**1,800,000**
	Total General Fund Expenditures	**$ 42,476,237**	**$ 35,438,401**	**$ 41,565,930**	**$ 40,372,520**	**$ 36,966,430**	**$ 38,471,970**

***** Note these items are typically included in Other Uses, however they are shown in their underlying purposes area (Operating, Special Project, Capital Outlay or Debt Service in the General Fund graphs and summaries)

SECTION C

Fund Analysis

FUND ANALYSIS
Introduction

DESCRIPTION

The Fund Analysis section provides a reconciliation of the sources, uses and remaining reserve of available resources for each fund. This section is a good place to look at the "bottom line" for each fund.

FUNDS

The financing activities of the City are broken up into funds, based on restrictions that have been imposed on the various revenue sources. These restricted revenue sources each have their own fund and their own set of balancing accounts. For example, the portion of the gasoline tax that the City receives from the State can only be spent on streets; therefore, a separate fund appears for gas tax. All gas tax monies received from the State are recorded in this fund, as are the costs of the street projects for which the monies have been used.

ACCOUNTING BASIS OF BUDGET

At Council's direction, the City uses the modified accrual basis of accounting for all funds. Revenues are recognized when they become both measurable and available, and expenditures are recorded when the related liability is incurred. This budgetary method differs from the City's financial statement basis of accounting for internal service funds (Building Maintenance Fund, Technology Services and Replacement Fund, and Vehicle and Equipment Replacement Fund) and enterprise funds (Wastewater Fund and Transit Fund). For financial statement purposes, the activity in these funds is recorded using the full accrual basis of accounting, where revenues are recognized when earned and expenses are recognized when incurred. The City has chosen to budget for these funds using the modified accrual basis in order to highlight capital outlay items expected during the budget year.

AVAILABLE BALANCE

For budgeting purposes, Available Balance is used instead of Fund Balance. Available Balance is defined as what is currently available to spend. This means cash plus amounts earned and expected to be received within 60 days, less any amounts that are required to be paid within 60 days. This figure is different than Fund Balance in that interfund loans are not included in the balance, nor are compensated absences. These items are generally not expected to be received or paid out within 60 days of year-end. Available Fund Balance also does not include any long-term designated fund balance reserves. These reserves are set by Council policy and are not available for general expenditures.

RESERVES

The term *reserves* is used quite universally in governmental finance. There are different types of reserves, different purposes, and different legal restrictions on them. General Fund reserves are often thought to be one indicator of the fiscal stability of an organization. Building reserves it not easy for most organizations, and it takes planning and commitment.

The City first adopted its Financial Strategy in 1998 and the results of having such a plan are clear. Over the years, the overall strategy has consistently been to maintain a conservative outlook by putting aside reserves in good times and then using those reserves during down periods to achieve stable operations. By employing this cautious strategy in the past, the City has been able to remain fiscally stable during revenue fluctuations and increases in operational costs. The City has used reserves along with other fiscal strategies to maintain services and ensure the City's long-term financial viability.

RESERVES (continued)

Typically, the General Fund reserves are the most carefully monitored as these are the most flexible and discretionary of all the funds. In a pinch, however, there are reserves in other City funds that could legally be borrowed if the City found it necessary. Other City accounts that are legally accessible to the General Fund in order to meet its operational needs include the City's three internal service funds, the Technology Fund, the Vehicle and Equipment Replacement Fund, and the Building Maintenance and Replacement Fund.

This history and future projections of the General Fund activity and Available Balance are reflected in the Seven-Year Projection on page B-11 of this document. While this budget commits funding for a two-year timeframe, it is critical to consider both the short-term and the long-term view of all funding decisions in order to ensure financial stability.

The Council has a policy in place stating that reserves shall not drop below 20% of General Fund expenditures except in cases of natural or fiscal emergencies. Through careful planning and many years of belt tightening through the worst of it, this continues to be an achievable goal. While the City needs to continue to position itself strategically, overall, the City is in a respectable position now and into the future. As the Seven-Year Projection shows, the fund balance is maintained above 30% of General Fund expenditures throughout the seven-year projection period.

ALL FUNDS

This two-year budget comprises expenditures for all funds totaling about $87 million and $67 million, for 2025-2026 and 2026-2027, respectively. The two-year total includes almost $71 million in capital and special projects including funds for streets, bridges, drainage, parks, trails, wastewater, and other assorted projects, facilities, studies and equipment purchases.

FUND ANALYSIS SUMMARY
2025-2026

	Estimated Available Balance July 1, 2025	Estimated Revenues & Other Sources	Transfers In	Available Resources	Proposed Operating Expenditures	Proposed Special and Capital Project Expenditures	Proposed Debt Service Expenditures	Transfers Out	Other Items Affecting Available Balance	Proposed Available Balance June 30, 2026
General Fund	$ 13,488,953	$ 35,610,510	$ 843,450	$ 49,942,913	$ (34,966,950)	$ (1,999,480)	$ -	$ -	$ -	$ 12,976,480
Sales Tax Measure F-14 Fund	1,084,420	3,362,870	-	4,447,290	-	(2,790,000)	-	-	-	1,657,290
Gas Tax Fund	195,210	2,279,260	-	2,474,470	(1,508,890)	-	-	(1,250,000)	415,830	131,410
Wastewater Fund	5,345,720	6,086,780	-	11,432,500	(2,828,190)	(3,907,500)	-	-	-	4,696,810
Transit Fund	302,200	-	-	302,200	-	-	-	-	-	302,200
Building Maintenance Fund	6,900,470	817,920	-	7,718,390	(694,110)	(40,000)	-	-	-	6,984,280
Technology Services and Replacement Fund	2,059,230	1,718,600	-	3,777,830	(1,306,680)	(332,700)	-	-	-	2,138,450
Vehicle and Equipment Replacement Fund	8,516,370	1,015,270	-	9,531,640	-	(1,241,100)	-	-	-	8,290,540
Capital Projects Fund	219,940	4,200	-	224,140	-	(100,000)	-	-	-	124,140
Local Transportation Fund	4,106,358	2,729,570	1,250,000	8,085,928	-	(6,161,690)	-	-	-	1,924,240
Streets Maintenance Assessment Districts Fund	97,080	4,460	-	101,540	-	(10,000)	-	-	-	91,540
Circulation System Fees Fund	3,685,870	482,600	-	4,168,470	-	(500,000)	-	-	-	3,668,470
Storm Drainage Facilities Fees Fund	709,200	71,000	-	780,200	-	-	-	-	-	780,200
Parkland Facilities Fees Fund	1,291,850	324,100	-	1,615,950	-	(25,000)	-	-	-	1,590,950
Public Safety Facilities Project Fund	61,000	12,350,000	-	12,411,000	-	(12,320,000)	-	-	-	91,000
Community Facilities District 2005-1 Fund	86,900	849,400	-	936,300	(5,950)	-	-	(843,450)	-	86,900
Apple Valley Street & Storm Drain Maintenance District #1 Fund	645,800	55,060	-	700,860	(21,850)	-	-	-	-	679,010
Apple Valley Landscape & Lighting District #1 Fund	191,160	78,230	-	269,390	(79,440)	(14,000)	-	-	-	175,950
Las Lomas Street & Storm Drain Maintenance District #2 Fund	882,160	127,550	-	1,009,710	(20,690)	(10,000)	-	-	-	979,020
Las Lomas Landscape & Lighting District #2 Fund	197,650	84,530	-	282,180	(101,970)	(10,000)	-	-	-	170,210
De Anza Estates Streets & Storm Drain Maintenance District #3 Fund	600,100	45,740	-	645,840	(21,250)	(10,000)	-	-	-	614,590

FUND ANALYSIS SUMMARY
2025-2026

	Estimated Available Balance July 1, 2025	Estimated Revenues & Other Sources	Transfers In	Available Resources	Proposed Operating Expenditures	Proposed Special and Capital Project Expenditures	Proposed Debt Service Expenditures	Transfers Out	Other Items Affecting Available Balance	Proposed Available Balance June 30, 2026
De Anza Estates Landscape & Lighting District #3 Fund	$ 109,550	$ 21,660	$ -	$ 131,210	$ (22,780)	$ (11,500)	$ -	$ -	$ -	$ 96,930
Supplemental Law Enforcement Services Fund	-	111,440	-	111,440	(111,440)	-	-	-	-	-
In Lieu Low/Moderate Income Housing Fund	1,371,220	33,800	-	1,405,020	(94,340)	-	-	-	-	1,310,680
Business Improvement Association Fund	15,040	14,020	-	29,060	-	(14,500)	-	-	-	14,560
Atascadero Tourism Business Improvement District (ATBID) Fund	728,880	527,010	-	1,255,890	(438,610)	(65,000)	-	-	-	752,280
Community Development Block Grant (CDBG) Fund	-	32,780	-	32,780	(10,260)	(22,520)	-	-	-	-
Tree Planting Fund	186,880	20,600	-	207,480	(27,910)	(5,000)	-	-	-	174,570
General Government Facilities Fees Fund	24,210	69,100	-	93,310	-	-	-	-	-	93,310
Law Enforcement Facilities Fees Fund	318,210	47,900	-	366,110	-	-	-	-	-	366,110
Fire Facilities Fees Fund	997,960	77,800	-	1,075,760	-	-	-	-	17,000	1,092,760
Open Space Acquisition Fees Fund	1,265,740	123,900	-	1,389,640	-	-	-	-	-	1,389,640
Public Facilities Fees Fund	271,100	61,900	-	333,000	-	-	-	-	-	333,000
Library Expansion Facilities Fees Fund	393,820	39,300	-	433,120	-	-	-	-	-	433,120
Aerial Fire Truck Fees Fund	-	17,000	-	17,000	-	-	-	-	(17,000)	-
	$ 56,350,251	**$ 69,295,860**	**$ 2,093,450**	**$ 127,739,561**	**$ (42,261,310)**	**$ (29,589,990)**	**$ -**	**$ (2,093,450)**	**$ 415,830**	**$ 54,210,640**

FUND ANALYSIS SUMMARY
2026-2027

	Estimated Available Balance July 1, 2026	Estimated Revenues & Other Sources	Transfers In	Available Resources	Proposed Operating Expenditures	Proposed Special and Capital Project Expenditures	Proposed Debt Service Expenditures	Transfers Out	Other Items Affecting Available Balance	Proposed Available Balance June 30, 2027
General Fund	$ 12,976,480	$ 37,324,140	$ 851,800	$ 51,152,420	$ (36,617,970)	$ (1,854,000)	$ -	$ -		$ 12,680,450
Sales Tax Measure F-14 Fund	1,657,290	3,471,510	-	5,128,800	-	(3,025,000)	-	-	-	2,103,800
Gas Tax Fund	131,410	2,376,070	-	2,507,480	(1,575,940)	-	-	(250,000)	(630,900)	50,640
Wastewater Fund	4,696,810	7,165,190	-	11,862,000	(2,977,520)	(5,017,500)	-	-	-	3,866,980
Transit Fund	302,200	-	-	302,200	-	-	-	-	-	302,200
Building Maintenance Fund	6,984,280	866,530	-	7,850,810	(739,840)	-	-	-	-	7,110,970
Technology Services and Replacement Fund	2,138,450	1,702,340	-	3,840,790	(1,357,470)	(14,000)	-	-	-	2,469,320
Vehicle and Equipment Replacement Fund	8,290,540	1,022,790	-	9,313,330	-	(195,000)	-	-	-	9,118,330
Capital Projects Fund	124,140	3,200	-	127,340	-	-	-	-	-	127,340
Local Transportation Fund	1,924,240	1,163,440	250,000	3,337,680	-	(2,679,500)	-	-	-	658,180
Streets Maintenance Assessment Districts Fund	91,540	3,760	-	95,300	-	(50,000)	-	-	-	45,300
Circulation System Fees Fund	3,668,470	474,200	-	4,142,670	-	(1,500,000)	-	-	-	2,642,670
Storm Drainage Facilities Fees Fund	780,200	73,300	-	853,500	-	-	-	-	-	853,500
Parkland Facilities Fees Fund	1,590,950	336,300	-	1,927,250	-	-	-	-	-	1,927,250
Public Safety Facilities Project Fund	91,000	19,000,000	-	19,091,000	-	(19,000,000)	-	-	-	91,000
Community Facilities District 2005-1 Fund	86,900	857,900	-	944,800	(6,100)	-	-	(851,800)	-	86,900
Apple Valley Street & Storm Drain Maintenance District #1 Fund	679,010	53,490	-	732,500	(18,350)	(193,650)	-	-	-	520,500
Apple Valley Landscape & Lighting District #1 Fund	175,950	77,940	-	253,890	(81,080)	(10,040)	-	-	-	162,770
Las Lomas Street & Storm Drain Maintenance District #2 Fund	979,020	124,670	-	1,103,690	(20,730)	(691,000)	-	-	-	391,960
Las Lomas Landscape & Lighting District #2 Fund	170,210	86,170	-	256,380	(102,700)	(10,000)	-	-	-	143,680
De Anza Estates Streets & Storm Drain Maintenance District #3 Fund	614,590	44,490	-	659,080	(21,370)	(138,000)	-	-		499,710

FUND ANALYSIS SUMMARY
2026-2027

	Estimated Available Balance July 1, 2026	Estimated Revenues & Other Sources	Transfers In	Available Resources	Proposed Operating Expenditures	Proposed Special and Capital Project Expenditures	Proposed Debt Service Expenditures	Transfers Out	Other Items Affecting Available Balance	Proposed Available Balance June 30, 2027
De Anza Estates Landscape & Lighting District #3 Fund	$ 96,930	$ 23,380	$ -	$ 120,310	$ (23,070)	$ (11,500)	$ -	$ -	$ -	$ 85,740
Supplemental Law Enforcement Services Fund	-	114,370	-	114,370	(114,370)	-	-	-	-	-
In Lieu Low/Moderate Income Housing Fund	1,310,680	32,200	-	1,342,880	(97,630)	-	-	-	-	1,245,250
Business Improvement Association Fund	14,560	14,150	-	28,710	-	(13,700)	-	-	-	15,010
Atascadero Tourism Business Improvement District (ATBID) Fund	752,280	550,750	-	1,303,030	(481,340)	(65,000)	-	-	-	756,690
Community Development Block Grant (CDBG) Fund	-	235,220	-	235,220	-	(235,220)	-	-	-	-
Tree Planting Fund	174,570	20,500	-	195,070	(28,990)	(5,000)	-	-	-	161,080
General Government Facilities Fees Fund	93,310	71,100	-	164,410	-	-	-	-	-	164,410
Law Enforcement Facilities Fees Fund	366,110	49,300	-	415,410	-	-	-	-	-	415,410
Fire Facilities Fees Fund	1,092,760	80,000	-	1,172,760	-	-	-	-	17,000	1,189,760
Open Space Acquisition Fees Fund	1,389,640	127,800	-	1,517,440	-	-	-	-	-	1,517,440
Public Facilities Fees Fund	333,000	64,100	-	397,100	-	-	-	-	-	397,100
Library Expansion Facilities Fees Fund	433,120	40,200	-	473,320	-	-	-	-	-	473,320
Aerial Fire Truck Fees Fund	-	17,000	-	17,000	-	-	-	-	(17,000)	-
	$ 54,210,640	**$ 77,667,500**	**$ 1,101,800**	**$ 132,979,940**	**$ (44,264,470)**	**$ (34,708,110)**	**$ -**	**$ (1,101,800)**	**$ (630,900)**	**$ 52,274,660**

FUND ANALYSIS
General Fund

FUND	**TYPE**
100	General

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes	$ 27,318,114	$ 28,186,934	$ 29,030,780	$ 28,738,330	$ 29,735,640	$ 31,244,310
Permits and Fees	1,084,133	990,213	914,500	905,300	892,730	883,680
Revenues from Other Agencies	4,333,063	593,074	236,900	283,870	262,960	217,770
Charges for Services	2,948,151	3,041,438	2,729,440	3,257,360	2,641,010	2,760,720
Fines and Forfeitures	78,628	54,320	56,530	46,360	35,420	35,660
Revenue from Use of Money	474,222	697,241	322,690	285,000	285,000	310,000
Other Revenues	1,547,808	1,825,137	1,735,020	1,737,050	1,757,750	1,872,000
Transfers In	743,353	760,880	783,700	783,700	843,450	851,800
Total Revenues	38,527,472	36,149,237	35,809,560	36,036,970	36,453,960	38,175,940
EXPENSES						
Employee Services	(20,148,482)	(21,862,011)	(24,227,730)	(23,119,110)	(25,071,910)	(26,327,690)
Operations	(8,002,428)	(8,950,115)	(9,949,830)	(9,810,740)	(9,895,040)	(10,290,280)
Special Projects	(1,755,968)	(2,326,450)	(4,053,640)	(4,068,090)	(74,700)	(54,000)
Capital Outlay	(12,569,359)	(2,299,825)	(3,334,730)	(3,374,580)	(1,924,780)	(1,800,000)
Total Expenses	(42,476,237)	(35,438,401)	(41,565,930)	(40,372,520)	(36,966,430)	(38,471,970)
Net Income	**(3,948,765)**	**710,836**	**(5,756,370)**	**(4,335,550)**	**(512,470)**	**(296,030)**

FUND ANALYSIS
General Fund

FUND	**TYPE**
100	General

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OTHER SOURCES / USES						
(Loaned To) / Repaid From:						
Transit Fund	$ 196,010	-	$ -	$ -	$ -	$ -
CDBG Fund	(9,373)	5,408	-	(11,000)	-	-
General Government Facilities Fees Fund	-	-	43,910	-	-	-
Capital Projects Fund						
Community Facilities District Fund	(13,824)	(6,199)	-	20,023	-	-
BEGINNING AVAILABLE BALANCE	20,881,387	17,105,435	11,998,194	17,815,480	13,488,950	12,976,480
ENDING AVAILABLE BALANCE	$ 17,105,435	17,815,480	$ 6,285,734	$ 13,488,953	$ 12,976,480	$ 12,680,450
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	$ 17,105,435	17,815,480	$ 6,285,734	$ 13,488,953	$ 12,976,480	$ 12,680,450
Due from Other Funds	70,873	71,664	226,356	62,640	62,640	62,640
ENDING FUND BALANCE EXCLUDING F-14 FUNDS	**17,176,308**	**17,887,144**	**6,512,090**	**13,551,593**	**13,039,120**	**12,743,090**
Assigned for F-14 Road Projects	4,010,327	3,341,512	1,529,180	1,084,420	1,657,290	2,103,800
ENDING FUND BALANCE	**$ 21,186,635**	**21,228,656**	**$ 8,041,270**	**$ 14,636,013**	**$ 14,696,410**	**$ 14,846,890**

FUND ANALYSIS

Sales Tax Measure F-14 Projects Fund

FUND	TYPE
101	General

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 3,177,914	$ 3,248,486	$ 3,336,300	$ 3,289,500	$ 3,328,600	$ 3,424,500
Revenue from Use of Money	39,321	194,636	50,200	59,750	34,270	47,010
Total Revenues	3,217,235	3,443,122	3,386,500	3,349,250	3,362,870	3,471,510
EXPENSES						
Capital Outlay	(3,414,306)	(4,111,937)	(6,376,340)	(5,606,340)	(2,790,000)	(3,025,000)
Total Expenses	(3,414,306)	(4,111,937)	(6,376,340)	(5,606,340)	(2,790,000)	(3,025,000)
Net Income	**(197,071)**	**(668,815)**	**(2,989,840)**	**(2,257,090)**	**572,870**	**446,510**
BEGINNING AVAILABLE BALANCE	4,207,398	4,010,327	1,817,680	3,341,510	1,084,420	1,657,290
ENDING AVAILABLE BALANCE	$ 4,010,327	$ 3,341,512	$ (1,172,160)	$ 1,084,420	$ 1,657,290	$ 2,103,800

FUND ANALYSIS
Gas Tax Fund

FUND	**TYPE**
260	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenues from Other Agencies	$ 1,491,552	$ 1,662,491	$ 1,576,520	$ 1,751,390	$ 1,749,660	$ 1,796,470
Revenue from Use of Money	(13,140)	40,425	7,080	38,000	29,000	29,000
Other Revenues	655	1,455	-	590	600	600
Transfers In	275,456	466,850	710,000	500,000	500,000	550,000
Total Revenues	1,754,523	2,171,221	2,293,600	2,289,980	2,279,260	2,376,070
EXPENSES						
Employee Services	(426,905)	(458,525)	(604,100)	(405,450)	(606,000)	(634,500)
Operations	(654,325)	(881,335)	(885,720)	(884,620)	(902,890)	(941,440)
Special Projects	-	-	(9,000)	(9,000)	-	-
Capital Outlay	-	(12,327)	(2,670)	(2,800)	-	-
Transfers Out	(6,746)	(4,052)	(2,295,950)	(1,045,720)	(1,250,000)	(250,000)
Total Expenses	(1,087,976)	(1,356,239)	(3,797,440)	(2,347,590)	(2,758,890)	(1,825,940)
Net Income	**666,547**	**814,982**	**(1,503,840)**	**(57,610)**	**(479,630)**	**550,130**
OTHER CASH SOURCES / (USES)						
(Increase) / Decrease in SB1 Funds	**(680,209)**	**(790,284)**	**436,590**	**240,370**	**415,830**	**(630,900)**
BEGINNING AVAILABLE BALANCE	1,414	(12,248)	(19,400)	12,450	195,210	131,410
ENDING AVAILABLE BALANCE	$ (12,248)	$ 12,450	$ (1,086,650)	$ 195,210	$ 131,410	$ 50,640
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	*$ (12,248)*	*$ 12,450*	*$ (1,086,650)*	*$ 195,210*	*$ 131,410*	*$ 50,640*
SB 1 Funds Balance	*894,930*	*1,685,214*	*436,590*	*1,444,840*	*1,029,010*	*1,659,910*
ENDING FUND BALANCE	*$ 882,682*	*$ 1,697,664*	*$ (650,060)*	*$ 1,640,050*	*$ 1,160,420*	*$ 1,710,550*

FUND ANALYSIS
Wastewater Fund

FUND	TYPE
527	Enterprise

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 309,737	$ 251,728	$ 303,280	$ 389,650	$ 276,800	$ 283,620
Charges for Services	4,056,858	4,841,110	5,654,650	4,873,600	5,789,980	6,879,570
Revenue from Use of Money	95,614	519,258	94,590	99,000	20,000	2,000
Other Revenues	-	621	-	-	-	-
Total Revenues	4,462,209	5,612,717	6,052,520	5,362,250	6,086,780	7,165,190
EXPENSES						
Employee Services	(539,716)	(481,397)	(820,030)	(710,590)	(865,170)	(922,880)
Operations	(1,403,052)	(1,532,136)	(1,831,790)	(1,796,080)	(1,963,020)	(2,054,640)
Special Projects	(87,206)	(47,311)	(837,190)	(171,760)	(620,000)	(150,000)
Capital Outlay	(924,765)	(2,883,046)	(10,339,100)	(7,958,200)	(3,287,500)	(4,867,500)
Total Expenses	(2,954,739)	(4,943,890)	(13,828,110)	(10,636,630)	(6,735,690)	(7,995,020)
Net Income	**1,507,470**	**668,827**	**(7,775,590)**	**(5,274,380)**	**(648,910)**	**(829,830)**
OTHER CASH SOURCES / (USES)						
(Loaned to) / Repaid From General Government Facilities Fees Fund	-	-	-	-	-	-
Increase / (Decrease) in Leave Liability	(5,497)	5,671	-	-	-	-
BEGINNING AVAILABLE BALANCE	8,443,625	9,945,598	9,985,270	10,620,100	5,345,720	4,696,810
ENDING AVAILABLE BALANCE	$ 9,945,598	$ 10,620,096	$ 2,209,680	$ 5,345,720	$ 4,696,810	$ 3,866,980

FUND ANALYSIS
Transit Fund

FUND	TYPE
529	Enterprise

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenues from Other Agencies	$ 450,258	$ 430,214	$ 611,890	$ 597,200	$ -	$ -
Charges for Services	21,588	17,130	39,700	14,000	-	-
Revenue from Use of Money	(2,379)	1,927	(1,000)	-	-	-
Other Revenues	1,500	22	-	-	-	-
Total Revenues	470,967	449,293	650,590	611,200	-	-
EXPENSES						
Employee Services	(43,853)	(52,349)	(52,320)	(50,850)	-	-
Operations	(433,619)	(386,998)	(598,270)	(452,940)	-	-
Capital Outlay	-	(3,070)	(165,400)	(107,410)	-	-
Total Expenses	(477,472)	(442,417)	(815,990)	(611,200)	-	-
Net Income	**(6,505)**	**6,876**	**(165,400)**	**-**	**-**	**-**
OTHER CASH SOURCES / (USES)						
Increase / (Decrease) of Deferred Revenue	59,372	26,655	-	-	-	-
Net (Increase) / Decrease in Cash Deficit	196,010	-	-	-	-	-
Loaned from / (Repaid to) General Fund	(196,010)	-	-	-	-	-
BEGINNING AVAILABLE BALANCE	215,805	268,672	215,810	302,200	302,200	302,200
ENDING AVAILABLE BALANCE	$ 268,672	$ 302,203	$ 50,410	$ 302,200	$ 302,200	$ 302,200

FUND ANALYSIS
Building Maintenance Fund

FUND	TYPE
615	Internal Service

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Charges for Services	$ 952,390	$ 1,000,160	$ 1,028,150	$ 1,028,150	$ 694,110	$ 739,840
Revenue from Use of Money	(90,675)	486,987	202,240	212,830	123,810	126,690
Other Sources	4,500,000	1,700,000	1,700,000	1,700,000	-	-
Total Revenues	5,361,715	3,187,147	2,930,390	2,940,980	817,920	866,530
EXPENSES						
Employee Services	(314,994)	(286,340)	(372,400)	(281,770)	(257,650)	(284,730)
Operations	(381,320)	(407,246)	(415,750)	(487,640)	(436,460)	(455,110)
Special Projects	(20,107)	(34,761)	(8,740)	(12,500)	-	-
Capital Outlay	(28,009)	(426,914)	(50,000)	(50,000)	(40,000)	-
Other Uses	-	-	(6,073,090)	(6,073,090)	-	-
Total Expenses	(744,430)	(1,155,261)	(6,919,980)	(6,905,000)	(734,110)	(739,840)
Net Income	**4,617,285**	**2,031,886**	**(3,989,590)**	**(3,964,020)**	**83,810**	**126,690**
OTHER CASH SOURCES / (USES)						
Increase / (Decrease) in Leave Liability	3,811	(6,497)	-	-	-	-
BEGINNING AVAILABLE BALANCE	4,218,000	8,839,096	10,202,810	10,864,490	6,900,470	6,984,280
ENDING AVAILABLE BALANCE	$ 8,839,096	$ 10,864,485	$ 6,213,220	$ 6,900,470	$ 6,984,280	$ 7,110,970

FUND ANALYSIS

Technology Services and Replacement Fund

FUND	**TYPE**
690	Internal Service

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Charges for Services	$ 1,196,510	$ 1,400,210	$ 1,422,240	$ 1,442,500	$ 1,588,090	$ 1,639,710
Revenue from Use of Money	24,891	111,079	37,380	67,290	57,510	62,630
Other Sources	-	66,000	-	-	73,000	-
Total Revenues	1,221,401	1,577,289	1,459,620	1,509,790	1,718,600	1,702,340
EXPENSES						
Employee Services	(669,792)	(628,495)	(802,710)	(673,480)	(762,950)	(816,900)
Operations	(278,701)	(352,014)	(409,730)	(393,530)	(543,730)	(540,570)
Special Projects	-	(15,913)	-	(8,290)	-	-
Capital Outlay	(169,863)	(127,084)	(938,360)	(897,640)	(332,700)	(14,000)
Total Expenses	(1,118,356)	(1,123,506)	(2,150,800)	(1,972,940)	(1,639,380)	(1,371,470)
Net Income	**103,045**	**453,783**	**(691,180)**	**(463,150)**	**79,220**	**330,870**
OTHER CASH SOURCES / (USES)						
Increase / (Decrease) in Leave Liability	10,383	9,683	-	-	-	-
Increase / (Decrease) in SBITA Liability	(32,231)	-	-	-	-	-
BEGINNING AVAILABLE BALANCE	1,977,715	2,058,912	1,843,660	2,522,380	2,059,230	2,138,450
ENDING AVAILABLE BALANCE	$ 2,058,912	$ 2,522,378	$ 1,152,480	$ 2,059,230	$ 2,138,450	$ 2,469,320

FUND ANALYSIS

Vehicle and Equipment Replacement Fund

FUND	**TYPE**
680	Internal Service

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenue from Other Agencies						
Charges for Services	$ 769,285	$ 1,029,700	$ 1,029,700	$ 1,029,700	$ 805,180	$ 805,180
Revenue from Use of Money	(17,205)	400,514	242,790	223,820	210,090	217,610
Other Revenues	-	3,141	-	-	-	-
Other Sources	2,935,410	74,400	-	-	-	-
Total Revenues	3,687,490	1,507,755	1,272,490	1,253,520	1,015,270	1,022,790
EXPENSES						
Special Projects	-	(8,875)	(5,050)	(5,050)	-	-
Capital Outlay	(709,012)	(1,139,774)	(786,490)	(795,200)	(1,241,100)	(195,000)
Total Expenses	(709,012)	(1,148,649)	(791,540)	(800,250)	(1,241,100)	(195,000)
Net Income	**2,978,478**	**359,106**	**480,950**	**453,270**	**(225,830)**	**827,790**
BEGINNING AVAILABLE BALANCE	4,725,512	7,703,990	7,697,520	8,063,100	8,516,370	8,290,540
ENDING AVAILABLE BALANCE	$ 7,703,990	$ 8,063,096	$ 8,178,470	$ 8,516,370	$ 8,290,540	$ 9,118,330

FUND ANALYSIS
Capital Projects Fund

FUND	TYPE
310	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenue from Use of Money	$ 5,106	$ 18,768	$ 11,320	$ 6,200	$ 4,200	$ 3,200
Total Revenues	5,106	18,768	11,320	6,200	4,200	3,200
EXPENSES						
Capital Outlay	-	(139,869)	-	(25,000)	(100,000)	-
Total Expenses	-	(139,869)	-	(25,000)	(100,000)	-
Net Income	**5,106**	**(121,101)**	**11,320**	**(18,800)**	**(95,800)**	**3,200**
BEGINNING AVAILABLE BALANCE	354,732	359,838	372,850	238,740	219,940	124,140
ENDING AVAILABLE BALANCE	$ 359,838	$ 238,737	$ 384,170	$ 219,940	$ 124,140	$ 127,340

FUND ANALYSIS
Local Transportation Fund

FUND	TYPE
265	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenues from Other Agencies	$ 4,145,610	$ 9,036,485	$ 9,580,650	$ 6,189,438	$ 2,681,570	$ 1,158,440
Revenue from Use of Money	(177,261)	481,002	99,840	130,000	48,000	5,000
Transfers In	4,955,836	4,052	2,445,950	1,195,720	1,250,000	250,000
Total Revenues	8,924,185	9,521,539	12,126,440	7,515,158	3,979,570	1,413,440
EXPENSES						
Special Projects	(137,857)	(52,399)	(326,580)	(75,450)	(235,000)	(150,000)
Capital Outlay	(3,249,194)	(10,207,137)	(18,605,230)	(11,149,700)	(5,926,690)	(2,529,500)
Total Expenses	(3,387,051)	(10,259,536)	(18,931,810)	(11,225,150)	(6,161,690)	(2,679,500)
Net Income	**5,537,134**	**(737,997)**	**(6,805,370)**	**(3,709,992)**	**(2,182,120)**	**(1,266,060)**
BEGINNING AVAILABLE BALANCE	3,017,216	8,554,348	5,892,290	7,816,350	4,106,360	1,924,240
ENDING AVAILABLE BALANCE	$ 8,554,350	$ 7,816,351	$ (913,080)	$ 4,106,358	$ 1,924,240	$ 658,180

FUND ANALYSIS

Street Maintenance Assessment Districts Fund

FUND	TYPE
267	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 2,160	$ 2,160	$ 2,160	$ 2,160	$ 2,160	$ 2,160
Revenue from Use of Money	1,217	4,543	130	2,500	2,300	1,600
Total Revenues	3,377	6,703	2,290	4,660	4,460	3,760
EXPENSES						
Special Projects	(1,547)	(2,244)	(87,760)	-	(10,000)	(50,000)
Total Expenses	(1,547)	(2,244)	(87,760)	-	(10,000)	(50,000)
Net Income	**1,830**	**4,459**	**(85,470)**	**4,660**	**(5,540)**	**(46,240)**
BEGINNING AVAILABLE BALANCE	86,127	87,957	3,600	92,420	97,080	91,540
ENDING AVAILABLE BALANCE	$ 87,957	$ 92,416	$ (81,870)	$ 97,080	$ 91,540	$ 45,300

FUND ANALYSIS
Circulation System Fees Fund

FUND	**TYPE**
281	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 500,996	$ 264,886	$ 396,000	$ 356,000	$ 359,600	$ 363,200
Revenue from Other Agencies	-	-	-	-	-	-
Revenue from Use of Money	72,792	210,809	86,190	127,500	123,000	111,000
Total Revenues	573,788	475,695	482,190	483,500	482,600	474,200
EXPENSES						
Capital Outlay	(619,235)	(9,079)	(3,803,680)	(35,810)	(500,000)	(1,500,000)
Total Expenses	(619,235)	(9,079)	(3,803,680)	(35,810)	(500,000)	(1,500,000)
Net Income	**(45,447)**	**466,616**	**(3,321,490)**	**447,690**	**(17,400)**	**(1,025,800)**
BEGINNING AVAILABLE BALANCE	2,817,013	2,771,566	2,541,000	3,238,180	3,685,870	3,668,470
ENDING AVAILABLE BALANCE *	$ 2,771,566	$ 3,238,182	$ (780,490)	$ 3,685,870	$ 3,668,470	$ 2,642,670
* AVAILABLE DEFERRED REVENUE BALANCE						
El Camino Real @ Viejo Camino Signal	55,465	55,465	-	55,465	55,465	55,465
El Camino Real @ San Diego Way Signal	71,455	71,455	-	71,455	71,455	71,455
Hwy 101 @ Del Rio Interchange	174,652	174,652	-	174,650	176,400	178,200
Hwy 101 @ Santa Barbara Interchange	911,450	911,450	-	911,450	920,600	929,800

FUND ANALYSIS
Storm Drainage Facilities Fees Fund

FUND	TYPE
282	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 62,051	$ 38,578	$ 47,700	$ 52,000	$ 52,500	$ 53,000
Revenue from Use of Money	5,962	29,720	17,250	18,000	18,500	20,300
Total Revenues	68,013	68,298	64,950	70,000	71,000	73,300
Net Income	**68,013**	**68,298**	**64,950**	**70,000**	**71,000**	**73,300**
BEGINNING AVAILABLE BALANCE	502,886	570,899	641,160	639,200	709,200	780,200
ENDING AVAILABLE BALANCE	$ 570,899	$ 639,197	$ 706,110	$ 709,200	$ 780,200	$ 853,500

FUND ANALYSIS
Parkland Facilities Fees Fund

FUND	TYPE
287	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 279,079	$ 148,572	$ 212,400	$ 310,000	$ 288,000	$ 292,000
Revenue from Use of Money	3,186	44,669	33,310	30,100	36,100	44,300
Other Revenue	-	-	-	-	-	-
Total Revenues	282,265	193,241	245,710	340,100	324,100	336,300
EXPENSES						
Capital Outlay	(112,065)	(3,773)	(69,150)	-	(25,000)	-
Total Expenses	(112,065)	(3,773)	(69,150)	-	(25,000)	-
Net Income	**170,200**	**189,468**	**176,560**	**340,100**	**299,100**	**336,300**
BEGINNING AVAILABLE BALANCE	592,081	762,281	989,340	951,750	1,291,850	1,590,950
ENDING AVAILABLE BALANCE	$ 762,281	$ 951,749	$ 1,165,900	$ 1,291,850	$ 1,590,950	$ 1,927,250

FUND ANALYSIS
2010 Bond Proceeds Master Agreement Fund

FUND	TYPE
315	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenue from Use of Money	$ 12,656	$ 173	$ -	$ 70	$ -	$ -
Total Revenues	12,656	173	-	70	-	-
EXPENSES						
Capital Outlay	(19,438)	(176)	(4,230)	(4,230)	-	-
Transfers Out	(255,090)	-	-	-	-	-
Total Expenses	(274,528)	(176)	(4,230)	(4,230)	-	-
Net Income	**(261,872)**	**(3)**	**(4,230)**	**(4,160)**	**-**	**-**
BEGINNING AVAILABLE BALANCE	266,031	4,159	-	4,160	-	-
ENDING AVAILABLE BALANCE	$ 4,159	$ 4,156	$ (4,230)	$ -	$ -	$ -

FUND ANALYSIS
Public Safety Facilities Project Fund

FUND	TYPE
385	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenue from Use of Money	$ -	$ -	$ -	$ 61,000	$ -	$ -
Other Revenue	-	-	6,073,090	2,500,000	12,350,000	19,000,000
Total Revenues	-	-	6,073,090	2,561,000	12,350,000	19,000,000
EXPENSES						
Capital Projects	-	-	(6,073,090)	(2,500,000)	(12,320,000)	(19,000,000)
Total Expenses	-	-	(6,073,090)	(2,500,000)	(12,320,000)	(19,000,000)
Net Income	**-**	**-**	**-**	**61,000**	**30,000**	**-**
BEGINNING AVAILABLE BALANCE	-	-	-	-	61,000	91,000
ENDING AVAILABLE BALANCE	$ -	$ -	$ -	$ 61,000	$ 91,000	$ 91,000

FUND ANALYSIS
Community Facilities District 2005-1 Fund

FUND	TYPE
201	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 719,121	$ 804,105	$ 789,370	$ 838,760	$ 849,400	$ 857,900
Revenue from Use of Money	638	-	-	-	-	-
Total Revenues	719,759	804,105	789,370	838,760	849,400	857,900
EXPENSES						
Operations	(5,334)	(5,583)	(5,670)	(5,800)	(5,950)	(6,100)
Transfers Out	(743,353)	(760,880)	(783,700)	(783,700)	(843,450)	(851,800)
Total Expenses	(748,687)	(766,463)	(789,370)	(789,500)	(849,400)	(857,900)
Net Income	**(28,928)**	**37,642**	**-**	**49,260**	**-**	**-**
OTHER CASH SOURCES / (USES)						
Net (Increase) / Decrease in Cash Deficit	(13,824)	(6,199)	-	20,023	-	-
Loaned from / (Repaid to) General Fund	13,824	6,199	-	(20,023)	-	-
BEGINNING AVAILABLE BALANCE	28,928	-	4,800	37,640	86,900	86,900
ENDING AVAILABLE BALANCE	$ -	$ 37,642	$ 4,800	$ 86,900	$ 86,900	$ 86,900

FUND ANALYSIS

Apple Valley Street & Storm Drain Maintenance District #1 Fund

FUND	TYPE
202	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 38,500	$ 38,500	$ 38,500	$ 38,500	$ 38,500	$ 38,500
Revenue from Use of Money	6,443	28,198	17,120	17,120	16,560	14,990
Total Revenues	44,943	66,698	55,620	55,620	55,060	53,490
EXPENSES						
Operations	(5,534)	(6,303)	(22,610)	(18,410)	(21,850)	(18,350)
Special Projects	-	-	-	-	-	(193,650)
Total Expenses	(5,534)	(6,303)	(22,610)	(18,410)	(21,850)	(212,000)
Net Income	**39,409**	**60,395**	**33,010**	**37,210**	**33,210**	**(158,510)**
BEGINNING AVAILABLE BALANCE	508,789	548,198	554,020	608,590	645,800	679,010
ENDING AVAILABLE BALANCE	$ 548,198	$ 608,593	$ 587,030	$ 645,800	$ 679,010	$ 520,500

FUND ANALYSIS

Apple Valley Landscaping & Lighting District #1 Fund

FUND	TYPE
203	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 63,000	$ 63,000	$ 63,000	$ 63,000	$ 63,000	$ 63,000
Licenses and Permits	11,000	11,000	11,000	11,000	6,770	-
Revenue from Use of Money	3,175	10,841	3,920	3,070	4,480	4,120
Other Sources	-	-	-	-	3,980	10,820
Total Revenues	77,175	84,841	77,920	77,070	78,230	77,940
EXPENSES						
Operations	(51,578)	(57,869)	(84,020)	(65,000)	(79,440)	(81,080)
Special Projects	(24,970)	(23,050)	(7,500)	(5,000)	(14,000)	(10,040)
Total Expenses	(76,548)	(80,919)	(91,520)	(70,000)	(93,440)	(91,120)
Net Income	**627**	**3,922**	**(13,600)**	**7,070**	**(15,210)**	**(13,180)**
BEGINNING AVAILABLE BALANCE	179,539	180,166	137,360	184,090	191,160	175,950
ENDING AVAILABLE BALANCE	$ 180,166	$ 184,088	$ 123,760	$ 191,160	$ 175,950	$ 162,770

FUND ANALYSIS

Las Lomas Street & Storm Drain Maintenance District #2 Fund

FUND	TYPE
204	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 99,189	$ 99,189	$ 99,190	$ 101,510	$ 104,290	$ 107,530
Revenue from Use of Money	5,907	33,857	24,070	12,190	23,260	17,140
Total Revenues	105,096	133,046	123,260	113,700	127,550	124,670
EXPENSES						
Operations	(5,887)	(7,701)	(22,830)	(20,510)	(20,690)	(20,730)
Special Projects	-	-	-	-	(10,000)	(691,000)
Total Expenses	(5,887)	(7,701)	(22,830)	(20,510)	(30,690)	(711,730)
Net Income	**99,209**	**125,345**	**100,430**	**93,190**	**96,860**	**(587,060)**
BEGINNING AVAILABLE BALANCE	564,414	663,623	752,200	788,970	882,160	979,020
ENDING AVAILABLE BALANCE	$ 663,623	$ 788,968	$ 852,630	$ 882,160	$ 979,020	$ 391,960

FUND ANALYSIS

Las Lomas Landscaping & Lighting District #2 Fund

FUND	**TYPE**
205	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 70,452	$ 74,160	$ 76,480	$ 76,010	$ 78,100	$ 80,420
Revenue from Use of Money	2,260	10,044	4,180	3,990	4,600	3,920
Other Sources	2,600	2,600	2,600	1,830	1,830	1,830
Total Revenues	75,312	86,804	83,260	81,830	84,530	86,170
EXPENSES						
Operations	(58,328)	(68,892)	(100,990)	(77,720)	(101,970)	(102,700)
Special Projects	(6,044)	(12,136)	(10,920)	(8,000)	(10,000)	(10,000)
Total Expenses	(64,372)	(81,028)	(111,910)	(85,720)	(111,970)	(112,700)
Net Income	**10,940**	**5,776**	**(28,650)**	**(3,890)**	**(27,440)**	**(26,530)**
BEGINNING AVAILABLE BALANCE	184,826	195,766	152,170	201,540	197,650	170,210
ENDING AVAILABLE BALANCE	$ 195,766	$ 201,542	$ 123,520	$ 197,650	$ 170,210	$ 143,680

FUND ANALYSIS

De Anza Estates Street & Storm Drain Maintenance District #3 Fund

FUND	TYPE
206	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 30,561	$ 30,561	$ 30,560	$ 30,560	$ 30,560	$ 30,560
Revenue from Use of Money	6,413	26,957	16,140	16,140	15,180	13,930
Total Revenues	36,974	57,518	46,700	46,700	45,740	44,490
EXPENSES						
Operations	(5,477)	(5,388)	(22,510)	(20,880)	(21,250)	(21,370)
Special Projects	-	-	(8,000)	(1,260)	(10,000)	(138,000)
Total Expenses	(5,477)	(5,388)	(30,510)	(22,140)	(31,250)	(159,370)
Net Income	**31,497**	**52,130**	**16,190**	**24,560**	**14,490**	**(114,880)**
BEGINNING AVAILABLE BALANCE	491,909	523,406	525,930	575,540	600,100	614,590
ENDING AVAILABLE BALANCE	$ 523,406	$ 575,536	$ 542,120	$ 600,100	$ 614,590	$ 499,710

FUND ANALYSIS

De Anza Estates Landscaping & Lighting District #3 Fund

FUND	TYPE
207	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 15,874	$ 15,874	$ 15,870	$ 15,870	$ 17,460	$ 19,370
Revenue from Use of Money	1,719	6,642	3,280	2,230	2,800	2,610
Transfers In	1,400	1,400	1,400	1,400	1,400	1,400
Total Revenues	18,993	23,916	20,550	19,500	21,660	23,380
EXPENSES						
Operations	(14,281)	(17,640)	(19,380)	(23,290)	(22,780)	(23,070)
Special Projects	-	(10,304)	(10,060)	(10,060)	(11,500)	(11,500)
Total Expenses	(14,281)	(27,944)	(29,440)	(33,350)	(34,280)	(34,570)
Net Income	**4,712**	**(4,028)**	**(8,890)**	**(13,850)**	**(12,620)**	**(11,190)**
BEGINNING AVAILABLE BALANCE	122,715	127,427	111,090	123,400	109,550	96,930
ENDING AVAILABLE BALANCE	$ 127,427	$ 123,399	$ 102,200	$ 109,550	$ 96,930	$ 85,740

FUND ANALYSIS
Supplemental Law Enforcement Services Fund

FUND	TYPE
214	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenues from Other Agencies	$ 112,079	$ 167,599	$ 100,000	$ 111,080	$ 111,440	$ 114,370
Revenue from Use of Money	1,179	12,483	-	-	-	-
Total Revenues	113,258	180,082	100,000	111,080	111,440	114,370
EXPENSES						
Employee Services	(65,599)	(63,827)	(77,160)	(83,030)	(73,440)	(75,130)
Operations	(23,520)	(48,167)	(24,370)	(33,450)	(38,000)	(39,240)
Special Projects	(26,068)	(5,148)	-	-	-	-
Capital Outlay	-	(3,230)	-	-	-	-
Transfers Out	-	(52,384)	-	-	-	-
Total Expenses	(115,187)	(172,756)	(101,530)	(116,480)	(111,440)	(114,370)
Net Income	**(1,929)**	**7,326**	**(1,530)**	**(5,400)**	**-**	**-**
BEGINNING AVAILABLE BALANCE	-	(1,929)	-	5,400	-	-
ENDING AVAILABLE BALANCE	$ (1,929)	$ 5,397	$ (1,530)	$ -	$ -	$ -

FUND ANALYSIS
In Lieu Low/Moderate Income Housing Fund

FUND	Type
222	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ -	$ -	$ -	$ -	$ -	$ -
Revenue from Use of Money and Property	69,419	92,508	39,170	43,100	33,800	32,200
Transfers In	-	-	-	-	-	-
Total Revenues	69,419	92,508	39,170	43,100	33,800	32,200
EXPENSES						
Operations	(74,800)	(75,520)	(83,510)	(78,510)	(94,340)	(97,630)
Special Projects	(3,500)	-	(400,000)	(400,000)	-	-
Total Expenses	(78,300)	(75,520)	(483,510)	(478,510)	(94,340)	(97,630)
Net Income	**(8,881)**	**16,988**	**(444,340)**	**(435,410)**	**(60,540)**	**(65,430)**
OTHER CASH SOURCES/(USES)						
(Increase) / Decrease in Notes Receivable	39,472	-	-	-	-	-
BEGINNING AVAILABLE BALANCE	1,759,052	1,789,643	1,364,680	1,806,630	1,371,220	1,310,680
ENDING AVAILABLE BALANCE	$ 1,789,643	$ 1,806,631	$ 920,340	$ 1,371,220	$ 1,310,680	$ 1,245,250
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	*$ 1,789,643*	*$ 1,806,631*	*$ 920,340*	*$ 1,371,220*	*$ 1,310,680*	*$ 1,245,250*
Long Term Notes Receivable	*4,050,899*	*4,050,899*	*4,050,899*	*4,050,899*	*4,050,899*	*4,050,899*
ENDING FUND BALANCE	*$ 5,840,542*	*$ 5,857,530*	*$ 4,971,239*	*$ 5,422,119*	*$ 5,361,579*	*$ 5,296,149*

FUND ANALYSIS
Business Improvement Association Fund

FUND	TYPE
230	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 13,936	$ 14,734	$ 14,900	$ 13,430	$ 13,700	$ 13,800
Revenue From Use of Money	74	588	220	300	320	350
Total Revenues	14,010	15,322	15,120	13,730	14,020	14,150
EXPENSES						
Special Projects	(13,696)	(13,500)	(15,660)	(14,620)	(14,500)	(13,700)
Total Expenses	(13,696)	(13,500)	(15,660)	(14,620)	(14,500)	(13,700)
Net Income	**314**	**1,822**	**(540)**	**(890)**	**(480)**	**450**
BEGINNING AVAILABLE BALANCE	13,793	14,107	14,710	15,930	15,040	14,560
ENDING AVAILABLE BALANCE	$ 14,107	$ 15,929	$ 14,170	$ 15,040	$ 14,560	$ 15,010

FUND ANALYSIS

Atascadero Tourism Business Improvement District (ATBID) Fund

FUND	TYPE
235	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Taxes and Assessments	$ 431,401	$ 419,591	$ 422,400	$ 447,600	$ 510,800	$ 534,030
Fines and Forfeitures	3,904	657	-	260	-	-
Revenue from Use of Money	2,966	30,735	19,790	17,910	16,210	16,720
Total Revenues	438,271	450,983	442,190	465,770	527,010	550,750
EXPENSES						
Operations	(293,960)	(367,832)	(488,470)	(488,460)	(438,610)	(481,340)
Special Projects	-	-	-	-	(65,000)	(65,000)
Total Expenses	(293,960)	(367,832)	(488,470)	(488,460)	(503,610)	(546,340)
Net Income	**144,311**	**83,151**	**(46,280)**	**(22,690)**	**23,400**	**4,410**
BEGINNING AVAILABLE BALANCE	524,111	668,422	657,990	751,570	728,880	752,280
ENDING AVAILABLE BALANCE	$ 668,422	$ 751,573	$ 611,710	$ 728,880	$ 752,280	$ 756,690

FUND ANALYSIS

Community Development Block Grant (CDBG) Fund

FUND	TYPE
240	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenues from Other Agencies	$ 21,139	$ 12,279	$ 522,360	$ 376,580	$ 32,780	$ 235,220
Total Revenues	21,139	12,279	522,360	376,580	32,780	235,220
EXPENSES						
Operations	(9,763)	(9,110)	(9,400)	(9,400)	(10,260)	-
Special Projects	(10,752)	-	(12,500)	(12,500)	(12,520)	-
Capital Outlay	(624)	(3,169)	(500,460)	(354,680)	(10,000)	(235,220)
Total Expenses	(21,139)	(12,279)	(522,360)	(376,580)	(32,780)	(235,220)
Net Income	-	-	-	-	-	-
OTHER CASH SOURCES / (USES)						
Net (Increase) / Decrease in Cash Deficit	(9,373)	5,408	-	(11,000)	-	-
Loaned from / (Repaid to) General Fund	9,373	(5,408)	-	11,000	-	-
BEGINNING AVAILABLE BALANCE	-	-	-	-	-	-
ENDING AVAILABLE BALANCE	$ -	$ -	$ -	$ -	$ -	$ -

FUND ANALYSIS
Tree Planting Fund

FUND	**TYPE**
250	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 14,707	$ 22,380	$ 12,000	$ 13,500	$ 16,100	$ 16,300
Revenue from Use of Money	3,181	10,537	4,580	5,200	4,500	4,200
Total Revenues	17,888	32,917	16,580	18,700	20,600	20,500
EXPENSES						
Operations	(22,926)	(31,150)	(34,240)	(32,740)	(27,910)	(28,990)
Special Projects	-	-	(16,000)	(500)	(5,000)	(5,000)
Total Expenses	(22,926)	(31,150)	(50,240)	(33,240)	(32,910)	(33,990)
Net Income	**(5,038)**	**1,767**	**(33,660)**	**(14,540)**	**(12,310)**	**(13,490)**
BEGINNING AVAILABLE BALANCE	204,686	199,648	163,130	201,420	186,880	174,570
ENDING AVAILABLE BALANCE	$ 199,648	$ 201,415	$ 129,470	$ 186,880	$ 174,570	$ 161,080

FUND ANALYSIS
General Government Facilities Fees Fund

FUND	TYPE
280	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 80,685	$ 34,716	$ 63,000	$ 95,100	$ 67,500	$ 68,200
Revenue from Use of Money	3,384	15,365	(30)	4,900	1,600	2,900
Other Sources	2,393	-	-	-	-	-
Total Revenues	86,462	50,081	62,970	100,000	69,100	71,100
EXPENSES						
Capital Outlay	(51,290)	(855)	(419,150)	(419,150)	-	-
Total Expenses	(51,290)	(855)	(419,150)	(419,150)	-	-
Net Income	**35,172**	**49,226**	**(356,180)**	**(319,150)**	**69,100**	**71,100**
OTHER CASH SOURCES / (USES)						
Loaned from / (Repaid to) General Fund	-	-	(43,910)	-	-	-
BEGINNING AVAILABLE BALANCE	258,964	294,136	-	343,360	24,210	93,310
ENDING AVAILABLE BALANCE	$ 294,136	$ 343,362	$ (400,090)	$ 24,210	$ 93,310	$ 164,410
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	*$ 294,136*	*$ 343,362*	*$ (400,090)*	*$ 24,210*	*$ 93,310*	*$ 164,410*
Due to General Fund	*-*	*-*	*43,910*	*-*	*-*	*-*
ENDING FUND BALANCE	*$ 294,136*	*$ 343,362*	*$ (356,180)*	*$ 24,210*	*$ 93,310*	*$ 164,410*

FUND ANALYSIS
Law Enforcement Facilities Fees Fund

FUND	TYPE
284	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 40,354	$ 22,122	$ 45,000	$ 32,900	$ 38,800	$ 39,200
Revenue from Use of Money	6,615	16,735	9,230	8,800	9,100	10,100
Revenue from Use of Money	-	52,384	-	-	-	-
Total Revenues	46,969	91,241	54,230	41,700	47,900	49,300
EXPENSES						
Capital Outlay	(74,843)	(165,484)	(28,640)	(1,500)	-	-
Total Expenses	(74,843)	(165,484)	(28,640)	(1,500)	-	-
Net Income	**(27,874)**	**(74,243)**	**25,590**	**40,200**	**47,900**	**49,300**
BEGINNING AVAILABLE BALANCE	380,125	352,251	271,260	278,010	318,210	366,110
ENDING AVAILABLE BALANCE	$ 352,251	$ 278,008	$ 296,850	$ 318,210	$ 366,110	$ 415,410

FUND ANALYSIS
Fire Facilities Fees Fund

FUND	**TYPE**
285	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 59,048	$ 32,422	$ 65,700	$ 51,700	$ 52,200	$ 52,700
Revenue from Use of Money	9,126	42,670	29,190	25,200	25,600	27,300
Total Revenues	68,174	75,092	94,890	76,900	77,800	80,000
Net Income	**68,174**	**75,092**	**94,890**	**76,900**	**77,800**	**80,000**
OTHER CASH SOURCES / (USES)						
Repaid from / (Loaned to) Aerial Fire Truck Fees Fund	17,739	4,350	18,000	21,000	17,000	17,000
BEGINNING AVAILABLE BALANCE	734,700	820,613	946,470	900,060	997,960	1,092,760
ENDING AVAILABLE BALANCE	$ 820,613	$ 900,055	$ 1,059,360	$ 997,960	$ 1,092,760	$ 1,189,760
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	*$ 820,613*	*$ 900,055*	*$ 1,059,360*	*$ 997,960*	*$ 1,092,760*	*$ 1,189,760*
Due from Aerial Fire Truck Fees Fund	*700,406*	*696,056*	*678,056*	*675,056*	*658,056*	*641,056*
ENDING FUND BALANCE	*$ 1,521,019*	*$ 1,596,111*	*$ 1,737,416*	*$ 1,673,016*	*$ 1,750,816*	*$ 1,830,816*

FUND ANALYSIS
Open Space Acquisition Fees Fund

FUND	TYPE
286	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 102,878	$ 51,624	$ 77,400	$ 111,500	$ 90,900	$ 91,800
Revenue from Use of Money	11,048	52,879	36,630	32,000	33,000	36,000
Total Revenues	113,926	104,503	114,030	143,500	123,900	127,800
Net Income	**113,926**	**104,503**	**114,030**	**143,500**	**123,900**	**127,800**
BEGINNING AVAILABLE BALANCE	903,806	1,017,732	1,141,650	1,122,240	1,265,740	1,389,640
ENDING AVAILABLE BALANCE	$ 1,017,732	$ 1,122,235	$ 1,255,680	$ 1,265,740	$ 1,389,640	$ 1,517,440

FUND ANALYSIS
Public Facilities Fees Fund

FUND	TYPE
288	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 64,153	$ 32,883	$ 50,400	$ 71,500	$ 54,800	$ 55,300
Revenue from Use of Money	44	8,027	7,330	6,200	7,100	8,800
Total Revenues	64,197	40,910	57,730	77,700	61,900	64,100
Net Income	**64,197**	**40,910**	**57,730**	**77,700**	**61,900**	**64,100**
BEGINNING AVAILABLE BALANCE	88,290	152,487	213,380	193,400	271,100	333,000
ENDING AVAILABLE BALANCE	$ 152,487	$ 193,397	$ 271,110	$ 271,100	$ 333,000	$ 397,100

FUND ANALYSIS
Library Expansion Facilities Fees Fund

FUND	TYPE
289	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 36,839	$ 18,800	$ 25,200	$ 35,100	$ 29,200	$ 29,500
Revenue from Use of Money	3,238	16,319	11,360	10,000	10,100	10,700
Total Revenues	40,077	35,119	36,560	45,100	39,300	40,200
Net Income	**40,077**	**35,119**	**36,560**	**45,100**	**39,300**	**40,200**
BEGINNING AVAILABLE BALANCE	273,522	313,599	353,690	348,720	393,820	433,120
ENDING AVAILABLE BALANCE	$ 313,599	$ 348,718	$ 390,250	$ 393,820	$ 433,120	$ 473,320

FUND ANALYSIS
Aerial Fire Truck Fees Fund

FUND	TYPE
290	Special Revenue

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Permits and Fees	$ 17,739	$ 4,350	$ 18,000	$ 21,000	$ 17,000	$ 17,000
Total Revenues	17,739	4,350	18,000	21,000	17,000	17,000
Net Income	**17,739**	**4,350**	**18,000**	**21,000**	**17,000**	**17,000**
OTHER CASH SOURCES / (USES)						
Loaned from / (Repaid to) Fire Facilities Fees Fund	(17,739)	(4,350)	(18,000)	(21,000)	(17,000)	(17,000)
BEGINNING AVAILABLE BALANCE	-	-	-	-	-	-
ENDING AVAILABLE BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Due to Fire Facilities Fees Fund	*(700,406)*	*(696,056)*	*(678,056)*	*(675,056)*	*(658,056)*	*(641,056)*
ENDING FUND BALANCE	*$ (700,406)*	*$ (696,056)*	*$ (678,056)*	*$ (675,056)*	*$ (658,056)*	*$ (641,056)*

FUND ANALYSIS
2010 Bond Debt Service Fund

FUND	TYPE
461	Debt Service

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
REVENUES						
Revenue from Use of Money	$ 744,613	$ 752,026	$ 671,490	$ 100	$ -	$ -
Total Revenues	744,613	752,026	671,490	100	-	-
EXPENSES						
Operations	(5,560)	(5,957)	(6,910)	-	-	-
Debt Service	(964,738)	(2,388,873)	(969,580)	(13,637,918)	-	-
Total Expenses	(970,298)	(2,394,830)	(976,490)	(13,637,918)	-	-
Net Income	**(225,685)**	**(1,642,804)**	**(305,000)**	**(13,637,818)**	**-**	**-**
OTHER CASH SOURCES / (USES)						
Decrease / (Increase) in Fiscal Agent Cash	(49,315)	1,444,747	-	10,878	-	-
Principal (Loan To) / Repayment From Successor Agency	275,000	295,000	305,000	13,530,000	-	-
BEGINNING AVAILABLE BALANCE	-	-	-	96,940	-	-
ENDING AVAILABLE BALANCE	$ -	$ 96,943	$ -	$ -	$ -	$ -
RECONCILIATION TO FUND BALANCE						
ENDING AVAILABLE BALANCE	*$ -*	*$ 96,943*	*$ -*	*$ -*	*$ -*	*$ -*
Cash with Fiscal Agent	*1,455,625*	*10,878*	*10,878*	*-*	*-*	*-*
Advances Receivable	*13,825,000*	*13,530,000*	*13,225,000*	*-*	*-*	*-*
ENDING FUND BALANCE	*$ 15,280,625*	*$ 13,637,821*	*$ 13,235,878*	*$ -*	*$ -*	*$ -*

SECTION D

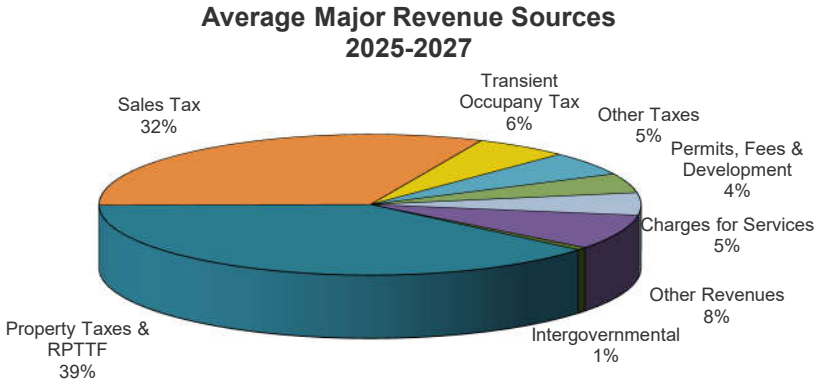
Revenue Summaries

REVENUE SUMMARIES
Descriptions and Assumptions of Key Revenue Sources

The City of Atascadero receives revenue, or income, from a wide variety of sources. The following is a description of the key revenue sources, assumptions, and bases for revenue projections.

General Fund Revenues

The General Fund is the City's primary operating fund, providing resources for most of the City's ongoing activities including police, fire, parks, recreation and general government. It is this fund that the Council has the most discretion in directing expenditures and accomplishing Council priorities. Property Tax and Sales Tax are the City's top two General Fund revenues, making up around 70% (excluding Sales Tax Measure F-14) of total General Fund revenue. Transient Occupancy Tax revenue (TOT) is the next single largest source of General Fund revenue at 6% of total General Fund Revenue.



Property Tax Revenue

Property tax revenues are taxes imposed on real property and tangible personal property. The taxes are collected and administered by the San Luis Obispo (SLO) County Tax Collector and divided among the county, cities, school districts and special districts. The tax is based on the underlying assessed value of the property rather than on a fixed amount or benefit to the property or person. Proposition 13 (Article XIIIA of the State Constitution) limits the real property tax rate to 1% of a property's assessed value, plus rates approved by the voters. Current year secured taxes are those taxes based on the assessed valuation of the property as of January 1 of each year, and usually represent about 65%-75% of the City's total property tax revenue.

A base year assessed value is established when the property undergoes a change of ownership (typically a sale) or when new construction occurs. After the base year value is established, the value is factored annually for inflation, which is the lesser of the change in the consumer price index (CPI) or 2%. The assessed value may also be adjusted by a Proposition 8 factor. Proposition 8 requires the SLO County Assessor (Assessor) to value the property at the lesser of the base year value indexed by inflation or the fair market value. The property tax is paid to the county tax collector and allocated to local taxing agencies pursuant to a statutory allocation formula and is guaranteed by placing a lien on the real property. Atascadero receives between 16% - 18% of the property tax collected within city limits and the remainder is allocated to other agencies.

The City of Atascadero participates in the Teeter Plan with San Luis Obispo County. This Plan allows the City to receive its entire amount of the property tax levy regardless of whether or not the tax has been paid to the County. In exchange, the County is entitled to all future penalties and interest collected on the levy. This Plan proves to be beneficial each year but is exceptionally helpful to participating cities during economic downturn when more property tax bills go delinquent.

Because property tax revenue is based on the underlying assessed values, the factors that influence the assessed value base are evaluated. San Luis Obispo County will be increasing the assessed values by the maximum of 2% for fiscal year 2025-2026 assessments. In addition to those adjustments, the Council's focus on economic development is helping to expand and increase the taxable property base within the City. Many large commercial, residential, and mixed-use projects are in progress and will continue this growth trend. Additionally, residential real estate property values and demand continue to remain strong, in part due to the relative affordability in Atascadero versus other similar communities, the desire to live on California's Central Coast, and the positive energy the City experiences in

***General Fund Revenues** (continued)*

Property Tax Revenue (continued)

progress and events. For every $1 million that is added in new construction, $10,000 a year is paid to the County in property tax, and about $1,600 - $1,800 of that comes back to Atascadero's General Fund.

In developing revenue estimates for property tax revenues, staff evaluates a variety of information from different sources. Staff looks at the current and projected CPI and components that influence CPI, the County Auditor-Controller's Office, information developed by the State Legislative Analyst, State Department of Finance, the League of California Cities, finance professionals from other cities, realtors and the California Association of Realtors projections, information on mortgage loans from Freddie Mac, economic data- including local, state and national trends, historic revenue trends, and analysis of economic development trends within the City. San Luis Obispo County is projecting an overall 4% increase in assessed values, however, Atascadero is seeing relatively more economic development than many other agencies in the County. Based on the information collected and analyzed, staff is projecting a 4.9% increase in current secured property tax revenue in 2025-2026, and a 6.63% increase for 2026-2027 as many new development projects begin to be reflected in the revenue numbers. Current secured property tax revenue is estimated to be $9.8 million in 2025-2026 and $10.5 million in 2026-2027.

Property Tax in Lieu Revenue

Property Tax in Lieu of Vehicle License Fees is the result of a 2004-2005 State swap of property tax for Vehicle License Fees (VLF). Californians saw a decrease in VLF and the reduction in city and county revenues was replaced with a like amount of property taxes. Base year revenues were established in 2004-2005, and subsequent to that, these revenues became part of the City's property tax base and fluctuate in proportion to the gross assessed valuation in the City.

For that reason, these revenues are projected to increase proportionately to Current Secured Property Tax Revenue at 4.9% in 2025-2026 and 6.63% in 2026-2027. Property Tax in Lieu revenue is estimated to be $4.1 million in 2025-2026 and $4.4 million in 2026-2027.

Sales Tax Revenues

Under the Bradley Burns Uniform Sales and Use Tax Law, the sales of tangible personal property are subject to sales or use tax unless exempt or otherwise excluded. Sales tax is imposed on all retailers for the privilege of selling tangible personal property and is measured by the retailer's gross receipts. Use tax is imposed on the purchaser of tangible personal property from any retailer for storage, use or other consumption in California, generally from retailers outside the state. The base sales tax rate in California is 7.25% and Atascadero's sales tax rate is 8.75%, including the 0.5% Measure F-14/L-24 and the 1% Measure D-20 local sales tax add-ons.

Sales tax is an inherently volatile revenue source, and is significantly influenced by the state of the local and national economies. Sales tax revenues have been trending upward for many years but have slowed due to the impacts that COVID-19. Although the COVID-authorized payment delays made it difficult to clearly see the consumer trends during 2020 and several years following, the Bradly-Burns sales tax revenue for fiscal year 2025-2026 is projected to be 21% more than the pre-COVID fiscal year of 2018-2019.

GENERAL FUND *(continued)*

Sales Tax Revenues (continued)

When looked at as a whole, sales tax is closely tied to state and national indicators such as consumer confidence, availability of money, savings rates and other trend projections. Societal trends continue to shape the nature of sales tax over time as was seen with the changes brought about by COVID-19 and the shift away from brick-and-mortar stores and toward more online purchases, and even the trend toward collecting "experiences" versus collecting "things". Tariffs may also shift consumer buying patterns in the current market. The City's sales tax mirrors State trends to a degree, however, the unique business mix in Atascadero and on the Central Coast must be considered when considering sales tax projections. Understanding which industries are leaders or growing, which businesses are starting, and how those interplay with the City's economic development efforts are key to forecasting local sales tax.

Atascadero's largest sales tax sector continues to be Fuel and Service Stations, making up about 20% of total City sales tax revenue. The State and County Pools make up about 18%, the Building and Construction sector makes up about 16% of the City's sales tax, followed by Restaurants and Hotels at about 15%. While many of Atascadero's citizens purchase goods online due to limited in-town retail outlets, the pools are allocated based on each agency's proportionate share of the allocated sales tax. This causes the City to receive a smaller proportion of the pool than is actually earned by purchases made by City residents.

Projecting revenues is always difficult, but that is even more the case with the current unpredictable global market dynamics and the unknown potential impacts of fuel supply fluctuations. Staff considered this information along with an analysis of a various sources of data and information to develop revenue projections. Staff works closely with HdL Companies, the City's Sales Tax Consultant, to evaluate the trends specific to the businesses and industries in Atascadero. Staff also evaluated information from the State Board of Equalization, the State Legislative Analyst, the League of California Cities, through discussions regarding building trends, and the expected effects of Council's economic development policies and strategies. The revenue projections reflect staff's best judgement about performance of the local economy.

Staff has projected a 4.35% increase in Bradley Burns Sales Tax Revenue of about $4.8 million in 2025-2026 and an increase of about 3.95%, or $5.2 million, for 2026-2027. The Bradley Burns and Sales Tax Measure D-20 revenues combined are the second largest General Fund revenue source, representing about 32% of the total General Fund Revenues.

GENERAL FUND *(continued)*

Sales Tax Measure D-20 Revenue

In November 2020, Atascadero voters approved Sales Tax Measure D-20. This general purpose sales tax measure adds an additional one-cent "transaction" tax. Atascadero's Measure D-20 was effective April 1, 2021, and provides funding for public safety, maintenance of parks, public facilities and infrastructure, recreation, community services and other general city services. An annual report on Measure D-20 funds is reviewed, along with the City's annual financial audit, at a heavily publicized joint meeting of the Finance Committee and the Citizens Sales Tax Oversight Committee (CSTOC).

Sales Tax Measure D-20 revenue has had a big impact on the City's ability to fund community services. The voters of Atascadero put their faith in the organization to deliver on the community priorities, and the 2025-2027 budget continues to use Measure D-20 funds for those priorities. Although Measure D-20 is the same 1% rate as the Bradley-Burns sales tax, some items that are purchased by Atascadero residents outside of Atascadero incur the Measure D-20 sales tax rate, and therefore, projected revenues for Measure D-20 are greater than 100% of Bradley Burns revenues.

Staff used similar data and analysis to project Measure D-20 revenues. Sales Tax Measure D-20 revenues are expected to reach $6.7 million in 2025-2026 (1.2% year-over-year increase) and $6.9 million in 2026-2027 (3.6% year-over-year increase), and is included with other General Fund revenue in this document.

Sales Tax Measure F-14 Revenue

In November 2014, Atascadero voters approved Sales Tax Measure F-14. This general purpose sales tax measure adds a half-cent "transaction" tax. Atascadero's Measure F-14 was effective April 1, 2015, and has a 12-year sunset clause. The companion measure, Measure E-14, included provisions for a nine-member Citizen Oversight Committee, an annual report, and recommendations that the Measure F-14 revenue be used primarily for the purpose of repairing and maintaining neighborhood roads and other roadways. Sales Tax Measure F-14 expires March 31, 2027. In 2024, Atascadero votes approved Sales Tax Measure L-24 which will continue the half-cent tax beginning the day after Sales Tax Measure F-14 expires. Measure L-24 will continue until discontinued by voters.

While Sales Tax Measure F-14 revenue is General Fund revenue, it is segregated for budgeting purposes and is not included in any of the General Fund revenue totals in this document. Sales Tax Measure F-14 revenue is projected to be $3.3 million in fiscal year 2025-2026 (1.2% year-over-year increase) and $3.5 million in fiscal year 2026-2027 (3.6% year-over-year increase), following the same assumptions as Measure D-20 revenues. Similar to Measure D-20, Measure F-14 revenues exceed 50% of Bradley Burns revenues.

Transient Occupancy Tax

Transient Occupancy Tax (TOT) is collected from guests staying at hotels within the City. The TOT rate charged to guests is 14%, of which 10% goes to the General Fund, 2.5% goes to the Atascadero Tourism Business Improvement District, and 1.5% goes to the San Luis Obispo Tourism Marketing District. With its beautiful scenery, pleasant weather, and exciting local events, Atascadero is growing as a tourist destination. Atascadero hosts multiple events like the Tamale Festival, the Hot El Camino Cruise Nite and Dancing in the Streets, Winter Wonderland, as well as many others. Popular industries such as craft breweries and cideries are also drawing overnight tourists to town. The Central Coast area is seeing a big increase in lodging establishments, especially in the North County, and many more hotel rooms will be coming available within the next few years. After the frenzy of competition with the new rooms settles in, room rates and occupancy levels are expected to normalize.

GENERAL FUND *(continued)*

Staff consulted HdL Companies, the Atascadero Tourism Business Improvement District, the San Luis Obispo Tourism Marketing District, Tourism Economics, Beacon Economics, Visit California, and local industry leaders to get a better understanding of trends in the area. As in the development of Sales Tax revenue projections, some key information is unknown. The impacts of current events on global tourism and fuel prices for more local tourists are unpredictable and could potentially have negative impacts on the tourist-based TOT revenues. For that reason, TOT revenues are projected to increase only a soft 1.5% in 2025-2026 (to $2 million). For 2026-2027, growth is expected to correct to some degree and staff is projecting year-over-year increases to reach 4.5%, equal to revenues of $2.2 million.

Other Taxes

Other tax revenues are budgeted at about $2 million in each of the next fiscal years. These revenues include property transfer taxes, business licenses, cannabis tax, and franchise tax revenues for cable television, garbage disposal, natural gas, electricity and wastewater. These were projected based on historical trends and expected future trends in the different industries for each of the revenue types.

Permits, Fees and Development

Revenues for Permits, Fees and Development are generated from activity related to building permits and development. This includes construction permits, encroachment permits, grading fees, plan check fees, and other building permits associated with development. The City has seen steady numbers in building permit activity. There continues to be a high level of construction activity, both commercial and residential, with many large projects in various levels of planning and development. Because of this, revenues for fiscal year 2025-2026 are projected to be $1.67 million and $1.68 million in 2026-2027. Development Revenues are expected to continue to be in excess of $1.6 million each year through 2029-2030.

Revenues from Other Agencies

The City receives, from other government agencies, reimbursements, grants and portions of taxes imposed by those agencies. As has been the trend for some time now, the City expects to continue seeing less and less Federal– and State–originated revenues as the available grant funds shrink and the competition for those dollars continue to increase. The City continues to actively pursue relevant grants. The City recognizes and budgets grant revenues only upon award of the grants. These grant awards are then recognized as revenue once the conditions of the grant have been met and the funds are available.

Charges for Services

Fees charged by the City for services are another source of revenue. These include: (1) Safety Fees – mutual aid reimbursements, first response charges, weed abatement, fees for police officers at local events, false alarm billing, and other safety-related fees; (2) Recreation Fees – charges for recreation classes, aquatics sports, and rentals; (3) Colony Park Community Center – teen memberships, community center rentals, security guard fees, and equipment rentals; (4) Administrative Charges – business license application revenues, copies, and mailing fees; (5) Pavilion and Other Rentals – includes all fees charged for the use of the Atascadero Lake Pavilion and other facilities; (6) Parks Fees – charges park reservations and concessions; (7) Zoo Income – revenues generated by the Zoo, including admissions, donations, gift shop sales, and education revenues. Safety, recreation and park fees are projected using a fee-based methodology. Estimated uses, as

GENERAL FUND *(continued)*

Charges for Services (continued)

provided by each department, have been multiplied by the fee to arrive at the projected revenues. Colony Park Community Center and Pavilion fees were projected based on trends as developed by the facility staff. Zoo Revenues were developed based on trends in Zoo attendance, memberships, and Gift Shop sales.

Fines and Forfeitures

Fines and forfeitures are revenues earned from fines or penalties imposed for misdemeanor crimes, infractions committed within City boundaries, or other Municipal Code penalties.

Revenue from Use of Money

Interest earned on cash, investments and loans to other funds are revenues from the use of money. Interest revenues for cash and investments were projected based upon the City's current average yield. Interest for interfund loans is calculated based upon the corresponding loan agreement. A separate line is included in the budget for the Governmental Accounting Standards Board (GASB) Statement No. 31. In fiscal year 1997-1998, the City adopted GASB Statement No. 31 (GASB 31), which requires that the City's investments be carried at fair value instead of cost. Under GASB 31, the City must adjust the carrying value of its investments to reflect their fair value at each fiscal year end, and it must include the effects of these adjustments in income for that fiscal year.

GASB 31 applies to all City investments, even if held to maturity and redeemed at full face value. Since the City's policy is to hold all investments to maturity, the fair value adjustments required by GASB 31 result in accounting gains or losses (called "recognized" gains or losses) which do not reflect actual sales of the investments (called "realized" gains or losses). Thus, recognized gains or losses on an investment purchased at par will now reflect changes in its value at each succeeding fiscal year end, but these recognized gains or losses will net to zero if the investment is held to maturity. By following the requirements of GASB 31, the City is reporting the amount of resources which would actually have been available if it had been required to liquidate all of its investments at any fiscal year end.

Other Revenue

There are several other miscellaneous sources of revenue for the General Fund such as miscellaneous reimbursements, donations, sale of fixed assets, Community Facilities District contributions, and administrative charges. Administrative charges are charges to other funds and departments within the City for services provided by the General Fund (such as legal, finance, etc.). Staff has found that it is more efficient to allocate these charges out as administration fees than to charge a small portion of each support employee's time and operational costs directly. Community Facilities District contributions are revenues received from the Community Facilities District Fund to cover the cost of the related expanded services in public safety and parks.

GAS TAX FUND

A portion of gasoline taxes collected by the State is allocated to the City on a per capita basis. This money must be used to maintain or improve the City's streets and roads. Gas tax revenues were projected using historical trends and projections provided by the *California Local Government Financial Almanac,* estimates from the State Legislative Analyst's Office, and from the League of California Cities. Gas Tax revenues have not been able to keep pace with expenses. Historically, the City has used Gas Tax revenues to fund the Streets Department operations and some road repairs. Beginning in fiscal year 2016-2017, the General Fund started contributing funds in order to cover the cost of operations in the Streets Department (payroll, supplies, etc.). These contributions continue and are projected to increase to $550,000 in 2026-2027.

Section 2031 Road Maintenance and Rehabilitation is a revenue source resulting from passage of the Road Repair and Accountability Act of 2017 (SB1 Beall). This legislation increases per gallon fuel excise tax and diesel fuel sales taxes, increases vehicle registration fees, stabilizes the price-based fuel tax rate and provides for inflationary adjustments to rates in future years. SB1 revenue is expected to be about $834,000 in 2025-2026 and about $880,900 in 2026-2027. The funds can only be used for road maintenance and rehabilitation and other related activities. SB1 revenues are received in the Gas Tax Fund and typically transferred to the Local Transportation Fund when they are ready to be used for roads projects in conjunction with other roads-based funding sources.

WASTEWATER FUND

The City of Atascadero provides wastewater collection and treatment service for nearly all commercial and industrial properties, as well as a portion of the City's residential population. Sewered parcels are generally within the more urban core of Atascadero, with approximately 2,000 acres of the roughly 15,000 acres within the City boundary connected to the sewer system. Within this service area, there are approximately 5,500 parcels connected to the sewer system, while the remainder of the City's population is served by private on-site septic systems. Wastewater services are considered a community investment that helps ensure public health and safety, economic prosperity, and maximizes land use potential and reasonable development and expansion for businesses, residents and other community buildings. The City of Atascadero assumed ownership and operation of the wastewater collection and treatment system from the Atascadero County Sanitation District in 1982 shortly after incorporation (1979). While the City has implemented various upgrades, modifications, and additions to the wastewater treatment facilities over the years, the core treatment process has remained largely unchanged since 1982 and continues to operate as a stabilization pond system. Under current California environmental regulations, this method is no longer considered an acceptable form of wastewater treatment and is not permitted for new facilities or continued long-term operation.

The City charges a sewer fee to residences and businesses that use the service and is intended to cover the costs of operation, maintenance and replacement of the City's wastewater disposal system. Rate studies conducted in 2019 and 2025 analyzed the ability of current charges to fund present demands and projected future needs. Prior to 2019, sewer rates had not been increased since 1994—a 25-year period during which revenue remained flat despite increasing system demands. Since the original construction of the wastewater collection system in the 1970s and 1980s and the Wastewater Reclamation Facility (WRF) in 1980, the City's population has nearly doubled. Between aging infrastructure, increased demand on the system due to population increases, and changing environmental permit regulations, costs have increased significantly. Over the 25 years from 1994 to 2019, the lack of sewer rate increases left the Wastewater Fund unable to keep up with escalating operational and capital expenses. As a result, the recent rate studies recommended annual increases to the rates of 18.5%-20% annually. The City implemented 19% annual increases from 2019 through 2024. The 2025 rate study reaffirmed the need for continued adjustments, recommending additional annual increases of 18.5% for the next two years. These increases are reflected in the projected service revenue of $5.7 million for fiscal year 2025–2026 and $6.8 million for fiscal year 2026–2027. During this budget period, staff will work to find more sustainable solutions and engage with the ratepayers to build understanding, support, and alternatives. Service revenue estimates are based on historical trends, number of service connections, and scheduled rate increases.

WASTEWATER FUND (continued)

The Wastewater Fund also receives permit, inspection, and capacity fees from new properties connecting to the wastewater system. Permit and capacity fees are projected using the estimated development and activity trends and are projected to be $276,800 in 2025-2026 and $283,620 in 2026-2027.

INTERNAL SERVICE FUNDS

Internal Service Fund revenue includes charges to other funds and departments within the City for services provided by the fund. These funds include the Building Maintenance Fund, the Technology Services and Replacement Fund, and the Vehicle and Equipment Replacement Fund. The service revenues for these funds are based on amounts charged to other funds for services provided. These allocated revenues are charged to other funds as follows:

Building Maintenance - The Building Maintenance Fund provides maintenance for all City facilities, with an emphasis on City Hall, the Pavilion on the Lake, the Colony Park Community Center, the Zoo, and the Police Station. All building maintenance operating costs (employee services and supplies) are allocated to each building based on the estimated amount of time building maintenance personnel spend on the building. Costs for each building are then allocated to each division/department based upon the occupied square footage. The Building Maintenance allocation revenue is $694,000 for fiscal year 2025-2026, and $740,000 for fiscal year 2026-2027. When the budget allows, building replacement charges are also collected from each department on the same pro-rata share. Replacement charges are not included in the 2025-2027 budget, but are expected to resume in the next budget cycle.

Technology Services and Replacement - This fund provides information technology support for all City departments and includes the costs of citywide software and technology programs and services. Technology costs directly benefiting one particular department/division are charged to that department/division. Ongoing maintenance costs are allocated to each department/division based on a “technology benefit units” formula, which takes into account the number of computers, users, phones, databases and software programs (and the complexity of those software programs) in each division. The Technology Maintenance Allocation revenue is projected at $1.45 million for 2025-2026 and $1.5 million for 2026-2027. The annual costs for replacement of department/division technology assets are also charged to each department/division and held in the fund balance until those assets need replacement. The collective total of asset replacement revenue into the Technology Fund is projected to be $261,000 in each budget year.

Vehicle and Equipment Replacement - Vehicle Replacement costs are charged to the various departments/divisions based on the annual replacement cost for department/division vehicles. Maintenance and repairs of vehicles are included within each department’s operating budgets. Vehicle replacement is completed on a defined schedule for each vehicle. The Vehicle Replacement Allocation revenue is expected to be $805,000 in each budget year. When the budget allows, equipment replacement charges are also collected from departments based on the replacement value of the equipment in each department. Equipment replacement charges are not included in the 2025-2027 budget, but are expected to resume in the next budget cycle.

FACILITIES IMPACT FEES

Impact fees are fees imposed on developers, in order to mitigate the effect of growth on City facilities and infrastructure. All impact fee revenues are projected using the fee-based methodology and based on anticipated project volume. These fees are based on the Master Facilities Plan and Development Impact Fee Report dated February 2006. An update to the 2006 Master Facilities Plan and Development Impact Fee Report will be completed after the General Plan Update is done.

ASSESSMENT DISTRICTS

These are additional amounts assessed on particular groups of properties, or districts, for a specified purpose. These funds are assessed to provide ongoing funding for the expenses to maintain improvements associated with and resulting from the development of properties within the districts.

COMMUNITY FACILITIES DISTRICT

This is a special tax levied on certain new developments in various areas of the City to mitigate the impact to the City of providing police services, fire protection and suppression services, and park services to these areas.

ATASCADERO TOURISM BUSINESS IMPROVEMENT DISTRICT (ATBID) FEES

The City established the ATBID for the purpose of funding tourism promotion and increasing stays at the lodging businesses in Atascadero. A two and one-half percent (2.5%) assessment is placed on the nightly rent of all occupied rooms or spaces for all transient occupancies in Atascadero. One percent (1%) of the ATBID revenue is transferred to the General Fund for staff administration of the program.

OTHER STATE & FEDERAL REVENUES

Community Development Block Grant (CDBG)

These are federal funds that are allocated to the City based on the number of low/moderate income households within the City. At least 70% of these funds must be spent to directly benefit low- and moderate-income persons. The other 30% may be spent to eliminate blight.

Supplemental Law Enforcement Services Fund Grant (SLESF)

These are state funds, otherwise known as the Citizens Option for Public Safety (COPS) grant, that provide annual funding for cities for the delivery of frontline law enforcement services. These funds provide for important frontline equipment and supplies for the police department. The City has received annual funding through fiscal year 2024-2025, some of which will be spent in fiscal years 2025-2026 and 2026-2027. The City is hopeful that this grant will be available in future years, but until that has been confirmed and grant amounts are programmed for specific frontline services, those potential grant amounts are not included in the current budget.

Urban State Highway Account (USHA)

These funds are Federal Highway Administration funds for projects on a Federal-aid highway, bridge projects on public roads, transit capital projects and bus terminals and facilities. These funds are allocated locally by the San Luis Obispo Council of Governments (SLOCOG). These funds will be used for the Santa Lucia Road Pavement Rehabilitation – Segments B and C project.

Road Repair and Accountability Act (SB 1)

These funds are part of the transportation funding package established by California's Senate Bill 1 (SB 1), the Road Repair and Accountability Act, signed into law in 2017. The funds are apportioned by the State Controller to cities and counties for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system. In the 2025-2027 budget cycle, these funds will be used for the Santa Lucia Road Pavement Rehabilitation – Segments B and C project and the El Camino Real Rehabilitation North, Phase II project.

Highway Bridge Replacement and Rehabilitation Program (HBRRP)

The HBRRP is a safety program that provides federal-aid to local agencies to replace and rehabilitate deficient locally-owned public highway bridges and is allocated locally by SLOCOG. The funds are being used for the final phases of the Via Bridge Replacement and Santa Lucia Bridge Replacement Projects.

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Taxes						
	Property Taxes:						
41110.0000	Current Year Secured	$ 8,448,631	$ 8,977,723	$ 9,233,510	$ 9,364,860	$ 9,823,740	$ 10,474,750
41110.6200	RDA Pass Through	(952,994)	(1,088,610)	(1,045,280)	(1,213,695)	(1,277,920)	(1,363,400)
41110.6280	RPTTF Distributions	529,714	681,243	604,330	758,810	800,200	874,200
41112.0000	Property Tax in Lieu of VLF	3,504,056	3,731,574	3,826,560	3,916,601	4,108,520	4,380,790
41120.0000	Current Year Unsecured	282,171	315,039	290,730	329,250	332,540	335,870
41130.0000	Current Year Supplemental	270,840	237,264	231,400	230,000	223,100	223,100
41140.0000	Prior Year Secured and Unsecured	(15,996)	(21,003)	(10,000)	(15,000)	(15,000)	(15,000)
41150.0000	Property Tax Penalties & Interest	(294)	199	(800)	(300)	(300)	(300)
	Sales Tax:						
41210.0000	Sales & Use Tax	4,964,533	4,887,550	5,344,360	4,809,000	5,018,000	5,216,000
41220.0000	Sales Tax Measure D-20	6,354,899	6,507,108	6,626,500	6,579,000	6,657,200	6,899,000
41330.0003	Transient Occupancy Tax	2,156,988	2,097,167	2,056,100	2,013,000	2,043,200	2,136,100
41610.0000	Property Transfer Tax	167,590	137,477	172,000	155,000	156,550	158,120
41720.0000	Cannabis Business Tax	47,433	53,288	55,140	51,000	52,020	53,060
	Franchise Taxes:						
41410.0000	Cable Television	249,622	227,602	260,130	218,500	218,500	218,500
41420.0000	Electricity	338,733	346,837	381,920	430,804	443,730	457,040
41430.0000	Garbage Disposal	570,178	651,922	571,260	700,800	718,320	736,280
41431.0000	Chicago Grade Landfill Fee	19,813	19,749	18,880	18,400	18,400	18,400
41440.0000	Gas	122,623	148,858	135,140	105,530	109,750	113,040
41470.0000	Wastewater	80,321	96,078	97,320	96,770	115,090	136,860
	Business License Tax:						
41520.0005	Business Licenses	179,253	179,869	181,580	190,000	190,000	191,900
	Total Taxes	27,318,114	28,186,934	29,030,780	28,738,330	29,735,640	31,244,310

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Permits and Fees						
42110.6020	Construction Permits	$ 888,605	$ 805,736	$ 793,770	$ 730,000	$ 730,000	$ 760,000
42110.6010	General Plan Maintenance Permits	14,773	12,045	11,910	14,000	10,950	11,400
42120.8010	Grading and Drainage Permits	36,176	25,258	39,690	25,500	36,500	38,000
42130.8010	Encroachment Permits	138,465	143,202	63,500	120,000	102,000	61,200
42140.6010	Tree Application Fees	4,872	2,763	4,330	5,100	4,080	3,880
42150.6010	Planning Inspections	1,242	1,209	1,300	2,100	1,200	1,200
42150.6020	Building Inspections	-	-	-	8,600	8,000	8,000
	Total Permits and Fees	1,084,133	990,213	914,500	905,300	892,730	883,680
		-					
	Revenues from Other Agencies						
43110.0000	Motor Vehicle In-Lieu Fees (VLF)	31,551	38,021	32,350	48,560	49,050	49,790
	Other Intergovernmental:						
43431.0000	Homeowner's Relief	43,922	44,137	47,050	43,850	43,410	42,980
43432.0000	State Mandated Cost	32,576	29,711	10,000	25,000	25,000	25,000
43434.4120	P.O.S.T.	16,755	20,104	12,000	30,000	20,000	20,000
43451.4000	School Resource Officer	80,000	80,000	80,000	80,000	80,000	80,000
49191.6320	SB 1090 Essential Services Mitigation	45,496	45,496	45,500	49,500	45,500	-
43460.0000	County Reimbursements	324	-	-	-	-	-
	Grants:						
43624.4505	BSCC Officer Wellness	-	3,198	-	-	-	-
43624.4506	BSCC Realignment	5,133	959	10,000	-	-	-
	Office of Traffic Safety Grants:						
43624.454x	OTS DUI Grants	2,462	-	-	-	-	-

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Revenues from Other Agencies *(continued)*						
	Grants *(continued)* :						
	Office of Traffic Safety Grants *(continued)* :						
43624.4552	OTS Traffic Records Grant	$ 46,310	$ -	$ -	$ -	$ -	$ -
43625.6077	Development of Housing Element and Inclusionary Housing Policy HCD Grant	4,989	14,250	-	-	-	-
43625.6165	HCD - LEAP Mixed Use Dev Standards	20,343	119,451	-	-	-	-
43625.6166	HCD - REAP Jurisdictional Zoning	67,607	16,139	-	-	-	-
43625.6167	HCD - REAP Regional ADUs	35,577	-	-	-	-	-
43625.5561	CA Fire Foundation Grant	-	-	-	6,960	-	-
43615.5540	FEMA Firefighters Assistance	1,894	-	-	-	-	-
43449.5001	Fire Safe Council Grant	35,818	46,242	-	-	-	-
43401.2020	CARES Act/ARPA Funds	3,597,290	-	-	-	-	-
43625.2220	SB 1383 Local Assistance Grant Program	22,430	-	-	-	-	-
43677.8346	2018 Parks Bond Act Grant - Lake Park Pier	42,586	135,366	-	-	-	-
43685.2256	Broadband Strategic Plan	200,000	-	-	-	-	-
	Total Revenue from Other Agencies	4,333,063	593,074	236,900	283,870	262,960	217,770

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Charges for Services						
	Safety:						
44010.5001	First Response Charge	$ 134,615	$ 138,997	$ 139,370	$ 142,860	$ 145,720	$ 148,630
44021.5010	Weed Abatement	79,615	58,356	50,000	78,000	50,000	50,000
44435.5000	Communication Site Lease	15,291	14,448	17,170	20,030	20,550	21,090
44030.5001	Other Fire Revenues	855	2	-	400	-	-
44040.4001	False Alarms- Police	1,428	7,140	2,240	2,500	2,500	2,550
44050.5001	Mutual Aid- Fire	387,253	568,525	250,000	815,000	258,900	259,200
44061.4001	Police Report Sales	267	685	190	450	450	450
44065.4001	Vehicle Release Fees	16,016	15,800	13,530	17,500	17,850	18,210
44066.4001	Citation Sign Off	123	-	270	150	150	150
44067.4001	Fingerprints	1,190	2,753	1,140	2,150	2,190	2,230
44068.4001	VIN Verification	-	-	120	-	-	-
44069.4001	Other Police Services	4,258	3,359	4,580	4,800	4,800	4,800
	Development:						
44110.6010	Zoning Fees	55,068	98,371	48,480	81,000	81,000	81,410
44120.6010	Subdivision Fees- Planning	46,350	27,820	52,630	37,000	37,740	38,490
44120.8010	Subdivision Fees- Public Works	34,944	10,101	29,540	16,000	16,240	16,240
44130.6010	General & Specific Plans	-	7,573	-	7,200	-	-
44140.6010	Appeals	4,427	8,584	1,310	2,220	1,330	1,350
44145.6010	Assessment District Formations & Annexations	5,860	-	-	-	-	-
44160.5001	Plan Check Fees- Fire	101,736	105,716	82,000	115,000	80,000	82,000
44160.6010	Plan Check Fees- Planning	73,032	60,225	63,500	64,000	58,400	60,800
44160.6020	Plan Checks- Building	431,663	392,569	476,260	350,400	350,400	364,800

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Charges for Services *(continued)*						
	Development *(continued)* :						
44160.8010	Plan Check and Inspection Fees- Public Works	$ 116,352	$ 70,779	$ 111,130	$ 110,150	$ 94,900	$ 98,800
44170.5001	Inspections- Fire	38,497	52,282	36,410	44,000	44,000	43,560
44170.8010	Stormwater Permit Compliance Site Inspections- Public Works	3,130	-	2,130	-	-	-
44190.6010	Other Planning Fees	1,510	1,338	1,200	1,200	1,000	1,200
44190.6020	Other Building Fees	26,751	25,657	6,000	9,100	8,000	8,000
44190.8010	Other Public Works Fees	471	202	-	220	200	200
	Recreation:						
44201.7110	Advertising	3,450	7,688	3,440	6,900	6,970	7,040
44211.7111	Aquatics Program	-	-	-	10,020	30,000	31,000
44220.7112	Adult Sports Program	22,844	25,926	26,520	26,340	26,600	26,870
44230.7113	Youth Sports Activities	62,899	76,949	74,260	70,100	70,100	70,800
44250.7116	Classes	123,770	130,171	115,940	115,940	117,080	118,250
44260.7117	Special Events	53,164	47,666	47,380	53,000	43,000	44,290
44260.1101	Promotions Special Events	48,418	38,680	44,290	85,750	-	-
	Youth Center:						
44280.7170	CPCC Teen Center Memberships	5,822	5,432	5,300	5,300	5,400	5,450
44451.7170	CPCC Rentals	26,656	17,036	28,990	16,700	16,870	17,040
44455.7170	CPCC Security Guard Revenue	2,019	700	2,170	1,700	1,720	1,740
44457.7170	CPCC Equipment Rental	876	650	620	400	2,910	2,950
44475.7110	Outdoor Court Rental	1,095	2,126	200	200	200	200

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Charges for Services *(continued)*						
	Administrative Charges:						
44310.0000	Copies	$ 577	$ 425	$ 600	$ 400	$ 600	$ 600
44320.0000	Filming Permit	-	750	-	-	-	-
44361.6010	Generation of Labels Fee	3,163	5,852	2,870	3,820	3,600	3,640
44362.6010	Mailing Fee	3,187	5,759	2,870	3,820	3,600	3,640
44364.6010	Document Imaging Fee	7,705	974	-	250	-	-
44365.6010	Technology Surcharge	71,869	81,220	59,530	34,490	34,490	35,910
44375.0005	Business License Application	44,869	40,677	43,150	41,000	32,000	32,320
	Pavilion and Other Rentals:						
44481.7120	Pavilion Rentals	123,511	129,745	117,890	129,500	134,800	136,150
44485.7120	Security Guard Revenue	10,008	7,459	9,980	8,900	9,120	9,350
44422.7120	Other Pavilion Rentals	7,383	7,298	6,940	8,900	8,990	9,080
44422.0000	Other Property Rentals	1	213	-	-	-	-
	Parks:						
44583.8130	Park Reservation Charges	43,774	47,982	46,330	43,000	44,080	45,180
44511.8130	Park Concessions	4,579	5,692	4,730	3,900	4,000	4,100
44538.8160	Road Closure Fees	-	-	620	-	-	-
	Zoo:						
44610.7140	Admission	412,480	449,544	456,750	426,000	507,000	563,240
44621.7140	Sales	-	25	-	-	-	-
44623.7140	Food Sales	19,988	20,971	15,000	22,000	23,490	25,840
44628.7145	Zoo Gift Shop	155,792	136,943	162,400	140,000	153,400	168,740

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Charges for Services ***(continued)***						
	Zoo *(continued)* :						
44260.7140	Special Events- Zoo	$ 47,511	$ 32,054	$ 40,400	$ 55,000	$ 35,900	$ 39,490
44630.7140	Educational Program	59,489	41,349	20,200	22,000	46,310	50,940
44474.7140	Zoo Event Center Rentals	550	2,200	870	700	2,460	2,710
	Total Charges for Services	2,948,151	3,041,438	2,729,440	3,257,360	2,641,010	2,760,720
	Fines and Forfeitures						
45110.4001	Motor Vehicle Fines	20,230	17,245	30,170	14,000	14,140	14,280
45115.4001	Traffic School Fines	-	1,594	-	1,400	1,400	1,400
45120.4001	Red Light Fines	94	554	1,880	400	400	400
45125.4001	Fix-It Fines	109	154	90	100	100	100
45127.4001	Child Restraint Fee	-	-	30	10	-	-
45130.4001	Health & Safety Fines	9	107	20	20	20	20
45150.4001	Misdemeanor Fines	131	550	140	150	150	150
45241.4001	City Parking Fines	1,920	470	840	100	400	410
45969.6020	Other Building Fines	-	-	-	580	-	-
45257.4001	Code Enforcement Fines	570	900	620	500	510	520
45250.5001	Fire Department Fines	-	-	200	-	-	-
45930.0005	Business License Late Fees	16,212	20,652	12,240	17,000	8,000	8,080
45910.0000	NSF Penalties	709	642	300	1,100	300	300
45940.1200	Late Filing Fees- Clerk	-	200	-	-	-	-
45920.0003	TOT Penalties	38,644	11,252	10,000	11,000	10,000	10,000
	Total Fines and Forfeitures	78,628	54,320	56,530	46,360	35,420	35,660

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Revenue from Use of Money						
	Investment Earnings:						
46110.0000	Investment Earning	$ 469,755	$ 385,597	$ 280,000	$ 275,000	$ 275,000	$ 300,000
46111.0000	Investment Earnings- GASB 31	(16,941)	278,946	-	-	-	-
46282.2010	Lease Revenue- 2010 Bonds	-	-	36,100	-	-	-
46510.0000	Other Interest Earned	21,408	32,698	6,590	10,000	10,000	10,000
	Total Revenue from Use of Money	474,222	697,241	322,690	285,000	285,000	310,000
	Other Revenues						
47210.0000	Workers' Compensation Reimbursement	9,618	30,334	5,100	28,000	5,000	5,100
47830.0000	Insurance Reimbursements	6,102	31,563	10,000	25,000	30,000	20,000
47840.8011	SB1186 Disability Access	27,906	1,631	2,000	2,000	2,000	2,000
47870.0000	Administrative Charges to Third Parties	2,753	76	100	-	-	-
47890.0000	Miscellaneous Revenue	36,213	42,840	10,040	9,300	7,420	7,580
	Donations:						
47900.0000	Miscellaneous Donations	17	-	-	-	-	-
47900.4000	Police Donations	9,633	-	-	-	-	-
47900.5000	Fire Donations	6,726	-	-	-	-	-
47900.7110	Recreation Donations	937	11,714	-	-	-	-
47900.8130	Parks Donations	3,500	-	-	-	-	-

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Other Revenues *(continued)*						
	Zoo Donations:						
47900.7140	General Zoo Donations	$ 56	$ 31	$ 1,500	$ 60	$ -	$ -
47903.7140	Friends of the Zoo Memberships Contributions	54,877	89,263	48,000	53,040	120,810	171,810
	Interfund Administrative Charges:						
47110.0000	General Overhead Allocation	474,680	561,520	589,850	589,850	514,670	561,690
47120.0000	Service Charges to Redevelopment Agency	51,570	122,340	49,490	49,490	40,200	25,000
47122.0000	Service Charges to In Lieu Low / Moderate Income Housing Fund	74,800	75,520	78,510	78,510	89,340	92,630
47129.0000	Service Charges to Technology Fund	6,690	6,410	6,650	6,650	7,250	7,780
47180.0000	Public Works Allocation to Other Funds	528,910	552,470	573,500	573,440	595,430	624,050
47185.0000	Service Charges to Capital Projects	183,735	230,838	289,700	240,980	259,020	272,450
47192.2350	ATBID Destination Management Services	27,500	27,500	27,500	27,500	32,500	37,500
47195.0000	C.D.B.G. Administration	9,309	8,444	-	9,400	10,260	-
47125.0000	Service Charges to Assessment Districts	21,367	22,139	32,800	33,310	32,520	32,660
47127.0000	ATBID Administration	4,352	4,202	4,110	4,480	5,110	5,340
47871.2350	SLOCTMD Administration	6,557	6,302	6,170	6,040	6,220	6,410
	Total Other Revenues	1,547,808	1,825,137	1,735,020	1,737,050	1,757,750	1,872,000

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL FUND (100)							
	Transfers In						
49581.0000	Transfer in from Community Facilities District #2005-01	$ 743,353	$ 760,880	$ 783,700	$ 783,700	$ 843,450	$ 851,800
	Total Transfers In	743,353	760,880	783,700	783,700	843,450	851,800
	Total General Fund	$ 38,527,472	$ 36,149,237	$ 35,809,560	$ 36,036,970	$ 36,453,960	$ 38,175,940

SUMMARY OF REVENUES
Sales Tax Measure F-14 Projects Fund

FUND	SECTION
101	F

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
SALES TAX MEASURE F-14 PROJECTS FUND (101)							
	Taxes						
41210.1010	Sales Tax	$ 3,177,914	$ 3,248,486	$ 3,336,300	$ 3,289,500	$ 3,328,600	$ 3,424,500
	Revenue from Use of Money						
46110.1010	Investment Earnings	59,127	119,590	50,200	59,750	34,270	47,010
46111.0000	Investment Earnings- GASB 31	(19,806)	75,046	-	-	-	-
	Total Sales Tax Measure F-14 Projects Fund	$ 3,217,235	$ 3,443,122	$ 3,386,500	$ 3,349,250	$ 3,362,870	$ 3,471,510

SUMMARY OF REVENUES
Gas Tax Fund

FUND	SECTION
260	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GAS TAX FUND (260)							
	Revenues from Other Agencies						
43413.0000	Section 2103 Streets	$ 250,869	$ 280,003	$ 235,560	$ 292,620	$ 288,450	$ 284,120
43415.0000	Section 2105 Streets	175,218	186,732	173,040	197,680	199,080	200,080
43416.0000	Section 2106 Construction	133,717	142,663	128,430	149,480	150,530	152,040
43417.0000	Section 2107 Maintenance	238,793	252,757	220,080	300,260	271,430	273,330
43418.0000	Section 2107.5 Engineering	6,000	6,000	6,000	6,000	6,000	6,000
43419.0000	Section 2031 Road Maintenance and Rehabilitation	686,955	794,336	813,410	805,350	834,170	880,900
	Revenue from Use of Money						
46110.0000	Investment Earnings	11,386	41,227	7,080	38,000	29,000	29,000
46111.0000	Investment Earnings-GASB 31	(24,526)	(802)	-	-	-	-
	Other Revenues						
47210.0000	Workers' Compensation Reimbursements	-	685	-	-	-	-
47830.8160	Insurance Reimbursements	-	-	-	-	-	-
47890.0000	Miscellaneous Revenues	655	770	-	590	600	600
	Transfers In						
49500.0000	Transfer in From General Fund for Operations	275,456	466,850	710,000	500,000	500,000	550,000
	Total Gas Tax Fund	$ 1,754,523	$ 2,171,221	$ 2,293,600	$ 2,289,980	$ 2,279,260	$ 2,376,070

SUMMARY OF REVENUES
Wastewater Fund

FUND	SECTION
527	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
WASTEWATER FUND (527)							
	Permits and Fees						
42310.8270	Permits & Inspections	$ 2,509	$ 2,415	$ 2,300	$ 5,800	$ 6,000	$ 6,120
42320.8270	Extension Fees	1,210	11,649	-	79,400	-	-
42330.8278	Sewer Connection Fees	573	6,207	-	38,950	-	-
42340.8278	Sewer Capacity Fees	305,445	231,457	300,980	265,500	270,800	277,500
	Charges for Services						
44711.8270	Sewer Charges	3,933,164	4,782,396	5,602,520	4,838,600	5,754,280	6,843,160
44712.8278	Sewer Charges- (Paid Directly)	82,882	21,509	-	-	-	-
44721.8270	Well Water	40,812	37,205	52,130	35,000	35,700	36,410
	Revenue from Use of Money						
46110.8270	Investment Earnings	197,783	362,200	94,590	99,000	20,000	2,000
46111.8270	Investment Earnings- GASB 31	(102,169)	157,058	-	-	-	-
	Other Revenues						
47890.8270	Miscellaneous Revenues	-	621	-	-	-	-
	Total Wastewater Fund	$ 4,462,209	$ 5,612,717	$ 6,052,520	$ 5,362,250	$ 6,086,780	$ 7,165,190

SUMMARY OF REVENUES
Transit Fund

FUND	SECTION
529	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
TRANSIT FUND (529)							
	Revenues from Other Agencies						
43422.0000	Article 3- Audit	$ 1,500	$ 1,560	$ 3,000	$ 2,250	$ -	$ -
43424.0000	Article 4- Transit	64,110	-	137,490	149,360	-	-
43426.0000	Article 6.5- STA Discretionary	156,340	211,887	162,660	200,943	-	-
43427.0000	Article 6.5- STA Operator	3,179	3,195	3,300	-	-	-
43616.0000	Federal- Section 5307 Operating	225,129	213,572	305,440	157,847	-	-
43616.8011	Capital 5307- Van	-	-	-	86,800	-	-
	Charges for Services						
44810.8291	Transit Fares	16,128	10,515	35,000	11,500	-	-
44811.8291	Special Fares	5,460	6,615	4,700	2,500	-	-
	Revenue from Use of Money						
46110.0000	Investment Earnings	(2,379)	1,927	(1,000)	-	-	-
	Other Revenues						
47890.8281	Miscellaneous Revenue	1,500	22	-	-	-	-
	Total Transit Fund	$ 470,967	$ 449,293	$ 650,590	$ 611,200	$ -	$ -

SUMMARY OF REVENUES
Building Maintenance Fund

FUND	SECTION
615	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
BUILDING MAINTENANCE FUND (615)							
	Charges for Services						
44910.7150	Building Maintenance Charges	$ 702,390	$ 750,160	$ 778,150	$ 778,150	$ 694,110	$ 739,840
44920.7150	Building Replacement Charges	250,000	250,000	250,000	250,000	-	-
	Revenue from Use of Money				-		
46110.0000	Investment Earnings	107,698	357,099	202,240	212,830	123,810	126,690
46111.0000	Investment Earnings-GASB31	(198,373)	129,888	-	-	-	-
	Other Sources						
49401.1000	One-time Cash Contribution from General Fund for Fund Balance	-	200,000	200,000	200,000	-	-
49401.1000	Cash Contribution from General Fund for Public Safety Center	4,500,000	1,500,000	1,500,000	1,500,000	-	-
	Total Building Maintenance Fund	$ 5,361,715	$ 3,187,147	$ 2,930,390	$ 2,940,980	$ 817,920	$ 866,530

SUMMARY OF REVENUES
Technology Services and Replacement Fund

FUND	SECTION
690	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
TECHNOLOGY SERVICES AND REPLACEMENT FUND (690)							
	Charges for Services						
44910.2900	Computer Maintenance Charges	$ 1,113,170	$ 1,285,840	$ 1,307,870	$ 1,307,870	$ 1,453,310	$ 1,504,100
44920.2900	Annual Computer Replacement Charges	83,340	114,370	114,370	114,370	114,520	114,520
44920.2910	Permitting Software Replacement	-	-	-	20,260	20,260	21,090
	Revenue from Use of Money						
46110.0000	Investment Earnings	46,467	76,774	37,380	67,290	57,510	62,630
46111.0000	Investment Earnings-GASB31	(21,576)	34,305	-	-	-	-
	Other Sources						
49401.0000	One-time Cash Contribution from General Fund for Council Chambers Audio/Visual Technology Update	-	66,000	-	-	-	-
49401.0000	One-time Cash Contribution from General Fund for Firewall	-	-	-	-	73,000	-
	Total Technology Services and Replacement Fund	$ 1,221,401	$ 1,577,289	$ 1,459,620	$ 1,509,790	$ 1,718,600	$ 1,702,340

SUMMARY OF REVENUES
Vehicle and Equipment Replacement Fund

FUND	SECTION
680	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
VEHICLE AND EQUIPMENT REPLACEMENT FUND (680)							
	Charges for Services						
44920.2800	Annual Vehicle Replacement Charges	$ 544,285	$ 804,700	$ 804,700	$ 804,700	$ 805,180	$ 805,180
44920.2801	Annual Equipment Replacement	225,000	225,000	225,000	225,000	-	-
	Revenue from Use of Money						
46110.0000	Investment Earnings	126,575	265,559	242,790	223,820	210,090	217,610
46110.0000	Investment Earnings- GASB31	(143,780)	134,955	-	-	-	-
	Other Revenues						
49101.0000	Proceeds from Sale of Fixed Assets	-	3,141	-	-	-	-
	Other Sources						
49401.1000	One-time Cash Contribution from General Fund for Fund Deficit	2,050,000	-	-	-	-	-
49401.1000	One-time Cash Contribution from General Fund for Equipment- Police Department	162,740	-	-	-	-	-
49401.1000	One-time Cash Contribution from General Fund for Equipment- Fire Department	254,390	-	-	-	-	-
49401.1000	One-time Cash Contribution from General Fund for Repeater Equipment- Public Works	20,850	-	-	-	-	-
49401.1000	One-time Cash Contribution from General Fund for Equipment- Parks Department	118,240	-	-	-	-	-

SUMMARY OF REVENUES
Vehicle and Equipment Replacement Fund

FUND	SECTION
680	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
VEHICLE AND EQUIPMENT REPLACEMENT FUND (680)							
	Other Sources (continued)						
49401.1000	One-time Cash Contribution from General Fund for Type 1 Engine Replacement- Fire Department	$ 329,190	$ -	$ -	$ -	$ -	$ -
49401.1000	One-time Cash Contribution from General Fund for Turnouts- Fire Protective Equipment	-	74,400	-	-	-	-
	Total Vehicle & Equipment Replacement Fund	$ 3,687,490	$ 1,507,755	$ 1,272,490	$ 1,253,520	$ 1,015,270	$ 1,022,790

SUMMARY OF REVENUES
Capital Projects Fund

FUND	SECTION
310	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
CAPITAL PROJECTS FUND (310)							
	Revenue from Use of Money						
46110.0000	Investment Earnings	$ 8,005	$ 9,988	$ 11,320	$ 6,200	$ 4,200	$ 3,200
46111.0000	Investment Earnings- GASB31	(2,899)	8,780	-	-	-	-
	Total Capital Projects Fund	$ 5,106	$ 18,768	$ 11,320	$ 6,200	$ 4,200	$ 3,200

SUMMARY OF REVENUES
Local Transportation Fund

FUND	SECTION
265	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
LOCAL TRANSPORTATION FUND (265)							
	Revenues from Other Agencies						
43421.0000	TDA Non-Transit- Bikepath	$ 41,619	$ 37,594	$ 29,400	$ 36,223	31,150	28,040
43428.0000	TDA Non-Transit- Streets	1,360,686	1,117,843	1,213,100	1,036,230	958,510	910,580
43625.4683	OES-2023 Storms (Disaster 4683)	-	14,680	-	14,955	-	-
43631.4683	FEMA-2023 Storms (Disaster 4683)	-	58,722	-	44,820	-	-
43632.8515	HBRR Grants- Via Avenue Bridge Replacement	726,107	2,647,103	2,115,590	118,450	113,320	113,320
43632.8648	HBRR Grants- Santa Lucia Road Bridge Replacement	1,432,230	3,279,509	1,738,260	106,500	106,500	106,500
43647.8876	SLOCOG Betterment Grant, Cycle 1 - Downtown Infrastructure Enhancement Plan	-	-	1,000,000	1,000,000	-	-
43648.8876	SLOCOG Betterment Grant, Cycle 2 - Downtown Infrastructure Enhancement Plan	-	-	800,000	800,000	-	-
43679.8876	State Legislative Grant - Downtown Infrastructure Enhancement Plan	-	1,029,602	1,970,400	1,970,400	-	-
43638.8876	Federal Legislative Grant - Downtown Infrastructure Enhancement Plan	-	-	-	-	1,000,000	-
43636.8310	FHWA-Del Rio Road Bridge Abutment Repairs	249,654	1,261	-	-	-	-
43636.8312	FHWA-11285 San Marcos Road Landslide Repairs	62,733	822,264	-	-	-	-
43636.8414	FHWA-11800 San Marcos Road Embankment Repairs	-	-	463,900	463,900	-	-

SUMMARY OF REVENUES
Local Transportation Fund

FUND	SECTION
265	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
LOCAL TRANSPORTATION FUND (265) *(continued)*							
	Revenues from Other Agencies *(continued)*						
43641.8033	USHA Grants- Traffic Way/Ardilla Avenue Rehabilitation	$ 64,681	$ -	$ -	$ -	$ -	$ -
43641.8660	USHA Grants- Santa Lucia Segments B and C	-	27,907	250,000	-	472,090	-
43641.8876	USHA Grants- Downtown Infrastructure Plan	55,860	-	-	-	-	-
43642.8876	RSHA Grants- Downtown Infrastructure Enhancement Project	152,040	-	-	597,960	-	-
	Revenue from Use of Money						
46110.0000	Investment Earnings	134,233	241,402	99,840	130,000	48,000	5,000
46111.0000	Investment Earnings- GASB31	(311,494)	239,600	-	-	-	-
	Transfers In						
	Transfer In From:						
49525.8876	Transfer from General Fund for Downtown Infrastructure	4,694,000	-	150,000	150,000	-	-
49560.8012	Transfer from Gas Tax Fund for El Camino Real (South) Rehabilitation	6,512	-	-	-	-	-
49560.8279	Transfer from Gas Tax Fund for Traffic Way (North) Rehabilitation	234	4,052	795,950	795,720	-	-
49560.8660	Transfer from Gas Tax Fund for Santa Lucia Segments B and C	-	-	1,500,000	250,000	1,250,000	-

SUMMARY OF REVENUES
Local Transportation Fund

FUND	SECTION
265	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2025-2026 PROJECTED	2026-2027 ESTIMATED	2027-2028 ESTIMATED
LOCAL TRANSPORTATION FUND (265) *(continued)*							
	Transfers In *(continued)*						
49560.8XXX	Transfer from Gas Tax Fund for El Camino Real Rehabilitation North (Phase II)	$ -	$ -	$ -	$ -	$ -	$ 250,000
49555.8876	Transfer from 2010 Bond Proceeds Master Agreement Fund for Downtown Infrastructure Enhancement Plan	255,090	-	-	-	-	-
	Total Local Transportation Fund	$ 8,924,185	$ 9,521,539	$ 12,126,440	$ 7,515,158	$ 3,979,570	$ 1,413,440

SUMMARY OF REVENUES
Street Maintenance Assessment Districts Fund

FUND	SECTION
267	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2025-2026 PROJECTED	2026-2027 ESTIMATED	2027-2028 ESTIMATED
STREET MAINTENANCE ASSESSMENT DISTRICTS FUND (267)							
	Taxes and Assessments						
41100.0000	Assessment Fees	$ 2,160	$ 2,160	$ 2,160	$ 2,160	$ 2,160	$ 2,160
	Revenue from Use of Money						
46110.0000	Investment Earnings	1,943	2,982	130	2,500	2,300	1,600
46111.0000	Investment Earnings- GASB 31	(726)	1,561	-	-	-	-
	Total Street Maintenance Assessment Districts Fund	$ 3,377	$ 6,703	$ 2,290	$ 4,660	$ 4,460	$ 3,760

SUMMARY OF REVENUES
Circulation System Fees Fund

FUND	SECTION
281	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
CIRCULATION SYSTEM FEES FUND (281)							
	Permits and Fees						
42450.6020	Impact Fees	$ 500,996	$ 264,886	$ 396,000	$ 356,000	$ 359,600	$ 363,200
	Revenue from Use of Money						
46110.0000	Investment Earnings	93,804	141,826	86,190	127,500	123,000	111,000
46111.0000	Investment Earnings- GASB 31	(21,012)	68,983	-	-	-	-
	Total Circulation System Fees Fund	$ 573,788	$ 475,695	$ 482,190	$ 483,500	$ 482,600	$ 474,200

SUMMARY OF REVENUES
Storm Drainage Facilities Fees Fund

FUND	SECTION
282	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
STORM DRAINAGE FACILITIES FEES FUND (282)							
	Permits and Fees						
42450.6020	Impact Fees	$ 62,051	$ 38,578	$ 47,700	$ 52,000	$ 52,500	$ 53,000
	Revenue from Use of Money						
46110.0000	Investment Earnings	12,247	20,263	17,250	18,000	18,500	20,300
46111.0000	Investment Earnings- GASB 31	(6,285)	9,457	-	-	-	-
	Total Storm Drainage Facilities Fees Fund	$ 68,013	$ 68,298	$ 64,950	$ 70,000	$ 71,000	$ 73,300

SUMMARY OF REVENUES
Parkland Facilities Fees Fund

FUND	SECTION
287	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
PARKLAND FACILITIES FEES FUND (287)							
	Permits and Fees						
42450.6020	Impact Fees	$ 279,079	$ 148,572	$ 212,400	$ 310,000	$ 288,000	$ 292,000
	Revenue from Use of Money						
46110.0000	Investment Earnings	17,813	29,727	33,310	30,100	36,100	44,300
46111.0000	Investment Earnings- GASB 31	(14,627)	14,942	-	-	-	-
	Total Parkland Facilities Fees Fund	$ 282,265	$ 193,241	$ 245,710	$ 340,100	$ 324,100	$ 336,300

SUMMARY OF REVENUES
2010 Bond Proceeds Master Agreement Fund

FUND	SECTION
315	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
2010 BOND PROCEEDS MASTER AGREEMENT FUND (315)							
	Revenue from Use of Money						
46110.0000	Investment Earnings	$ 5,285	$ 130	$ -	$ -	$ -	$ -
46111.0000	Investment Earnings- GASB 31	7,371	43	-	70	-	-
	Total 2010 Bond Proceeds Master Agreement Projects Fund	$ 12,656	$ 173	$ -	$ 70	$ -	$ -

SUMMARY OF REVENUES
Public Safety Facilities Project Fund

FUND	SECTION
385	G

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
PUBLIC SAFETY FACILITIES FUND (385)							
	Revenue from Use of Money						
46110.0000	Investment Earnings	$ -	$ -	$ -	$ 61,000	$ -	$ -
	Other Revenues						
49500.2204	Transfers In from General Fund	-	-	-	-	1,800,000	1,800,000
49561.2204	Transfers In from Building Maintenance and Replacement Fund	-	-	6,073,090	2,500,000	-	-
49551.xxxx	Transfers In from 2025 Lease Revenue Bonds	-	-	-	-	10,550,000	17,200,000
	Total Public Safety Facilities Fund	$ -	$ -	$ 6,073,090	$ 2,561,000	$ 12,350,000	$ 19,000,000

SUMMARY OF REVENUES
Community Facilities District 2005-01 Fund

FUND	SECTION
201	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
COMMUNITY FACILITIES DISTRICT 2005-01 FUND (201)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 719,121	$ 804,105	$ 789,370	$ 838,760	$ 849,400	$ 857,900
	Revenue from Use of Money						
46110.0000	Investment Earnings	638	-	-	-	-	-
	Total Community Facilities District 2005-01 Fund	$ 719,759	$ 804,105	$ 789,370	$ 838,760	$ 849,400	$ 857,900

SUMMARY OF REVENUES
Apple Valley Street & Storm Drain Maintenance District #1 Fund

FUND	SECTION
202	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
APPLE VALLEY STREET & STORM DRAIN MAINTENANCE DISTRICT #1 FUND (202)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 38,500	$ 38,500	$ 38,500	$ 38,500	$ 38,500	$ 38,500
	Revenue from Use of Money						
46110.0000	Investment Earnings	11,770	19,019	17,120	17,120	16,560	14,990
46111.0000	Investment Earnings-GASB 31	(5,327)	9,179	-	-	-	-
	Total Apple Valley Street & Storm Drain Maintenance District #1 Fund	$ 44,943	$ 66,698	$ 55,620	$ 55,620	$ 55,060	$ 53,490

SUMMARY OF REVENUES
Apple Valley Landscaping & Lighting District #1 Fund

FUND	SECTION
203	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
APPLE VALLEY LANDSCAPING & LIGHTING DISTRICT #1 FUND (203)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 63,000	$ 63,000	$ 63,000	$ 63,000	$ 63,000	$ 63,000
	Licenses and Permits						
42537.0000	Contributions from Developers	11,000	11,000	11,000	11,000	6,770	-
	Revenue from Use of Money						
46110.0000	Investment Earnings	4,535	6,745	3,920	3,070	4,480	4,120
46111.0000	Investment Earnings-GASB 31	(1,360)	4,096	-	-	-	-
	Other Sources						
49510.0000	Transfer from General Fund	-	-	-	-	3,980	10,820
	Total Apple Valley Landscaping & Lighting District #1 Fund	$ 77,175	$ 84,841	$ 77,920	$ 77,070	$ 78,230	$ 77,940

SUMMARY OF REVENUES
Las Lomas Street & Storm Drain Maintenance District #2 Fund

FUND	SECTION
204	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
LAS LOMAS STREET & STORM DRAIN MAINTENANCE DISTRICT #2 FUND (204)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 99,189	$ 99,189	$ 99,190	$ 101,510	$ 104,290	$ 107,530
	Revenue from Use of Money						
46110.0000	Investment Earnings	13,587	23,667	24,070	$ 12,190	$ 23,260	$ 17,140
46111.0000	Investment Earnings-GASB 31	(7,680)	10,190	-	-	-	-
	Total Las Lomas Street & Storm Drain Maintenance District #2 Fund	$ 105,096	$ 133,046	$ 123,260	$ 113,700	$ 127,550	$ 124,670

SUMMARY OF REVENUES
Las Lomas Landscaping & Lighting District #2 Fund

FUND	SECTION
205	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
LAS LOMAS LANDSCAPING & LIGHTING DISTRICT #2 FUND (205)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 70,452	$ 74,160	$ 76,480	$ 76,010	$ 78,100	$ 80,420
	Revenue from Use of Money						
46110.0000	Investment Earnings	4,089	6,628	4,180	3,990	4,600	3,920
46111.0000	Investment Earnings-GASB 31	(1,829)	3,416	-	-	-	-
	Other Sources						
49510.0000	Transfer from General Fund	2,600	2,600	2,600	1,830	1,830	1,830
	Total Las Lomas Landscaping & Lighting District #2 Fund	$ 75,312	$ 86,804	$ 83,260	$ 81,830	$ 84,530	$ 86,170

SUMMARY OF REVENUES
De Anza Estates Street & Storm Drain Maintenance District #3 Fund

FUND	SECTION
206	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
DE ANZA ESTATES STREET & STORM DRAIN MAINTENANCE DISTRICT #3 FUND (206)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 30,561	$ 30,561	$ 30,560	$ 30,560	$ 30,560	$ 30,560
	Revenue from Use of Money						
46110.0000	Investment Earnings	11,329	18,107	16,140	16,140	15,180	13,930
46111.0000	Investment Earnings-GASB 31	(4,916)	8,850	-	-	-	-
	Total De Anza Estates Street & Storm Drain Maintenance District #3 Fund	$ 36,974	$ 57,518	$ 46,700	$ 46,700	$ 45,740	$ 44,490

SUMMARY OF REVENUES
De Anza Estates Landscaping & Lighting District #3 Fund

FUND	SECTION
207	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
DE ANZA ESTATES LANDSCAPING & LIGHTING DISTRICT #3 FUND (207)							
	Taxes and Assessments						
41161.0000	Assessment Fees	$ 15,874	$ 15,874	$ 15,870	$ 15,870	$ 17,460	$ 19,370
	Revenue from Use of Money						
46110.0000	Investment Earnings	2,786	4,182	3,280	2,230	2,800	2,610
46111.0000	Investment Earnings-GASB 31	(1,067)	2,460	-	-	-	-
	Transfers In						
49510.0000	From General Fund for portion of trail maintenance	1,400	1,400	1,400	1,400	1,400	1,400
	Total De Anza Estates Landscaping & Lighting District #3 Fund	$ 18,993	$ 23,916	$ 20,550	$ 19,500	$ 21,660	$ 23,380

SUMMARY OF REVENUES
Supplemental Law Enforcement Services Fund

FUND	SECTION
214	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (214)							
	Revenues from Other Agencies						
43624.4531	2021 S.L.E.S.F. Grant Revenue	$ 52,700	$ -	$ -	$ -	$ -	$ -
43624.4532	2022 S.L.E.S.F. Grant Revenue	59,379	105,892	-	-	-	-
43624.4533	2023 S.L.E.S.F. Grant Revenue	-	61,707	100,000	111,080	13,700	-
43624.4534	2024 S.L.E.S.F. Grant Revenue	-	-	-	-	97,740	99,870
43624.4535	2025 S.L.E.S.F. Grant Revenue	-	-	-	-	-	14,500
	Revenue from Use of Money						
46110.0000	Investment Earnings	4,628	8,875	-	-	-	-
46111.0000	Investment Earnings-GASB 31	(3,449)	3,608	-	-	-	-
	Total Supplemental Law Enforcement Services Fund	$ 113,258	$ 180,082	$ 100,000	$ 111,080	$ 111,440	$ 114,370

SUMMARY OF REVENUES
In Lieu Low/Moderate Income Housing Fund

FUND	SECTION
222	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
IN LIEU LOW/MODERATE INCOME HOUSING FUND (222)							
	Revenue from Use of Money and Property						
42461.6010	Low/Moderate Housing Loans	$ 43,511	$ -	$ -	$ -	$ -	$ -
46110.0000	Investment Earnings	40,470	59,481	39,170	43,100	33,800	32,200
46111.0000	Investment Earnings-GASB 31	(14,562)	33,027	-	-	-	-
	Total In Lieu Low/Moderate Income Housing Fund	$ 69,419	$ 92,508	$ 39,170	$ 43,100	$ 33,800	$ 32,200

SUMMARY OF REVENUES
Business Improvement Association Fund

FUND	SECTION
230	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
BUSINESS IMPROVEMENT ASSOCIATION FUND (230)							
	Taxes and Assessments						
41530.6300	Business License Fees	$ 13,936	$ 14,734	$ 14,900	$ 13,430	$ 13,700	$ 13,800
	Revenue from Use of Money						
46110.0000	Investment Earnings	191	357	220	300	320	350
46111.0000	Investment Earnings-GASB 31	(117)	231	-	-	-	-
	Total Business Improvement Association Fund	$ 14,010	$ 15,322	$ 15,120	$ 13,730	$ 14,020	$ 14,150

SUMMARY OF REVENUES
Atascadero Tourism Business Improvement District (ATBID) Fund

FUND	SECTION
235	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
ATASCADERO TOURISM BUSINESS IMPROVEMENT DISTRICT (ATBID) FUND (235)							
	Taxes and Assessments						
41530.6300	Transient Occupancy Assessments	$ 431,401	$ 419,591	$ 422,400	$ 447,600	$ 510,800	$ 534,030
	Fines and Forfeitures						
45920.0003	ATBID Tax Penalties	3,904	657	-	260	-	-
	Revenue from Use of Money						
46110.0000	Investment Earnings	12,120	21,044	19,790	17,910	16,210	16,720
46111.0000	Investment Earnings-GASB 31	(9,154)	9,691	-	-	-	-
	Total ATBID Fund	$ 438,271	$ 450,983	$ 442,190	$ 465,770	$ 527,010	$ 550,750

SUMMARY OF REVENUES
Community Development Block Grant (CDBG) Fund

FUND	SECTION
240	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND (240)							
	Revenues from Other Agencies						
43611.6418	Block Grant 2018	$ 546	$ -	$ 24,300	$ -	$ -	$ -
43611.6420	Block Grant 2020	-	3,088	79,080	103,380	-	-
43611.6421	Block Grant 2021	78	81	70,590	40,490	10,000	48,530
43611.6422	Block Grant 2022	20,515	-	90,650	90,650	-	-
43611.6423	Block Grant 2023	-	9,110	148,600	120,160	-	-
43611.6424	Block Grant 2024	-	-	109,140	21,900	-	91,440
43611.6425	Block Grant 2025	-	-	-	-	22,780	95,250
	Total Community Development Block Grant (CDBG) Fund	$ 21,139	$ 12,279	$ 522,360	$ 376,580	$ 32,780	$ 235,220

SUMMARY OF REVENUES
Tree Planting Fund

FUND	SECTION
250	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
TREE PLANTING FUND (250)							
	Permits and Fees						
42450.6020	Tree Mitigation Fees	$ 14,707	$ 22,380	$ 12,000	$ 13,500	$ 16,100	$ 16,300
	Revenue from Use of Money						
46110.0000	Investment Earnings	4,490	6,844	4,580	5,200	4,500	4,200
46111.0000	Investment Earnings-GASB 31	(1,309)	3,693	-	-	-	-
	Total Tree Planting Fund	$ 17,888	$ 32,917	$ 16,580	$ 18,700	$ 20,600	$ 20,500

SUMMARY OF REVENUES
General Government Facilities Fees Fund

FUND	SECTION
280	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
GENERAL GOVERNMENT FACILITIES FEES FUND (280)							
	Permits and Fees						
42450.6020	Impact Fees	$ 80,685	$ 34,716	$ 63,000	$ 95,100	$ 67,500	$ 68,200
	Revenue from Use of Money						
46110.0000	Investment Earnings	6,625	10,742	(30)	4,900	1,600	2,900
46111.0000	Investment Earnings-GASB 31	(3,241)	4,623	-	-	-	-
	Other Sources						
49401.4538	Cash Contribution from General Fund for Fire Vehicle	2,393	-	-	-	-	-
	Total General Government Facilities Fees Fund	$ 86,462	$ 50,081	$ 62,970	$ 100,000	$ 69,100	$ 71,100

SUMMARY OF REVENUES
Law Enforcement Facilities Fees Fund

FUND	SECTION
284	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
LAW ENFORCEMENT FACILITIES FEES FUND (284)							
	Permits and Fees						
42440.6020	Impact Fees	$ 40,354	$ 22,122	$ 45,000	$ 32,900	$ 38,800	$ 39,200
	Revenue from Use of Money						
46110.0000	Investment Earnings	8,525	9,351	9,230	8,800	9,100	10,100
46111.0000	Investment Earnings-GASB 31	(1,910)	7,384	-	-	-	-
	Other Sources						
49401.4533	Cash Contributions from SLESF Fund for Police Vehicle	-	52,384	-	-	-	-
	Total Law Enforcement Facilities Fees Fund	$ 46,969	$ 91,241	$ 54,230	$ 41,700	$ 47,900	$ 49,300

SUMMARY OF REVENUES
Fire Facilities Fees Fund

FUND	SECTION
285	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
FIRE FACILITIES FEES FUND (285)							
	Permits and Fees						
42450.6020	Impact Fees	$ 59,048	$ 32,422	$ 65,700	$ 51,700	$ 52,200	$ 52,700
	Revenue from Use of Money						
46110.0000	Investment Earnings	17,837	28,755	29,190	25,200	25,600	27,300
46111.0000	Investment Earnings-GASB 31	(8,711)	13,915	-	-	-	-
	Total Fire Facilities Fees Fund	$ 68,174	$ 75,092	$ 94,890	$ 76,900	$ 77,800	$ 80,000

SUMMARY OF REVENUES
Open Space Acquisition Fees Fund

FUND	SECTION
286	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
OPEN SPACE ACQUISITION FEES FUND (286)							
	Permits and Fees						
42450.6020	Impact Fees	$ 102,878	$ 51,624	$ 77,400	$ 111,500	$ 90,900	$ 91,800
	Revenue from Use of Money						
46110.0000	Investment Earnings	22,046	35,725	36,630	32,000	33,000	36,000
46111.0000	Investment Earnings-GASB 31	(10,998)	17,154	-	-	-	-
	Total Open Space Acquisition Fees Fund	$ 113,926	$ 104,503	$ 114,030	$ 143,500	$ 123,900	$ 127,800

SUMMARY OF REVENUES
Public Facilities Fees Fund

FUND	SECTION
288	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
PUBLIC FACILITIES FEES FUND (288)							
	Permits and Fees						
42450.6020	Impact Fees	$ 64,153	$ 32,883	$ 50,400	$ 71,500	$ 54,800	$ 55,300
	Revenue from Use of Money						
46110.0000	Investment Earnings	3,018	5,889	7,330	6,200	7,100	8,800
46111.0000	Investment Earnings-GASB 31	(2,974)	2,138	-	-	-	-
	Total Public Facilities Fees Fund	$ 64,197	$ 40,910	$ 57,730	$ 77,700	$ 61,900	$ 64,100

SUMMARY OF REVENUES
Library Expansion Facilities Fees Fund

FUND	SECTION
289	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
LIBRARY EXPANSION FACILITIES FEES FUND (289)							
	Permits and Fees						
42450.6020	Impact Fees	$ 36,839	$ 18,800	$ 25,200	$ 35,100	$ 29,200	$ 29,500
	Revenue from Use of Money						
46110.0000	Investment Earnings	6,766	11,083	11,360	10,000	10,100	10,700
46111.0000	Investment Earnings-GASB 31	(3,528)	5,236	-	-	-	-
	Total Library Expansion Facilities Fees Fund	$ 40,077	$ 35,119	$ 36,560	$ 45,100	$ 39,300	$ 40,200

SUMMARY OF REVENUES
Aerial Fire Truck Fees Fund

FUND	SECTION
290	H

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 PROJECTED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
AERIAL FIRE TRUCK FEES FUND (290)							
	Permits and Fees						
42443.6020	Impact Fees	$ 17,739	$ 4,350	$ 18,000	$ 21,000	$ 17,000	$ 17,000
	Total Aerial Fire Truck Fees Fund	$ 17,739	$ 4,350	$ 18,000	$ 21,000	$ 17,000	$ 17,000

SUMMARY OF REVENUES
2010 Bond Debt Service Fund

FUND	SECTION
461	I

ACCOUNT NUMBER	REVENUE DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2025-2026 PROJECTED	2026-2027 ESTIMATED	2028-2029 ESTIMATED
2010 BOND DEBT SERVICE FUND (461)							
	Revenue from Use of Money						
46110.0000	Investment Earnings	$ 49,315	$ 69,107	$ 36,100	$ -	$ -	$ -
46282.2010	Lease Revenue (Interest)- 2010 Reimbursement Agreement with Successor Agency	689,738	676,962	628,480	100	-	-
46282.2010	Lease Revenue (Insurance)- 2010 Reimbursement Agreement with Successor Agency	3,635	4,032	4,310	-	-	-
46282.2010	Lease Revenue (Trustee)- 2010 Reimbursement Agreement with Successor Agency	1,925	1,925	2,600	-	-	-
	Total 2010 Bond Debt Service Fund	$ 744,613	$ 752,026	$ 671,490	$ 100	$ -	$ -

SECTION E

Department Budgets

Expenses

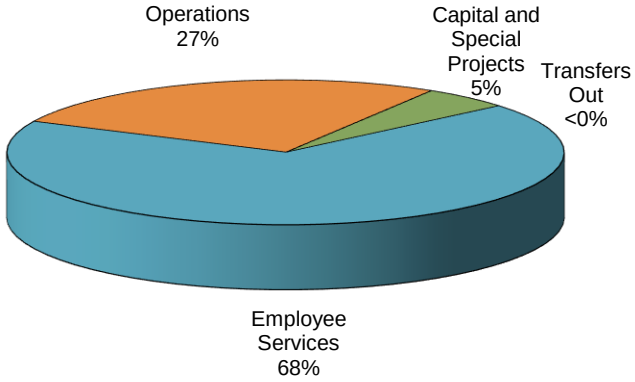
A healthy organization needs to review inflows (revenues) and outflows (expenses) on a regular basis in order to achieve balance over the long-run. Certainly, the Council has successfully navigated this balanced path over the years by holding to the fiscal strategy of saving up a little extra in the good years to use in the down years. Unfortunate events like the Great Recession, rising pension and health insurance costs, COVID-related shutdowns have all put pressure on the City's delicate revenue and expense balance and have limited the City's ability to increase operating budgets as needed. Expense reductions have been made when necessary in order to better balance that inflow and outflow equation. Funding from Sales Tax Measure D-20 has been a game changer in providing needed relief toward better funding for necessary and existing services in order to achieve Council and community priorities. Like in most organizations, services, programs, and amenities that people might desire will exceed available resources. Therefore, by focusing operating budgets on those key priorities, the City will achieve the maximum benefits for the community as a whole.

Operating costs are typically broken into four different categories in the budget document, some are ongoing and some are one-time expenditures:

- Employee Services (ongoing)
- Operations (ongoing)
- Special Programs & Projects (usually one-time)
- Capital Projects (usually one-time)

Employee Services

Average Expenditures by Category
2025-2027



Employee services are the backbone of the community. The City is a service organization, so the largest portion of General Fund expenditures is dedicated to employee services. In fact, an average of 68% of General Fund expenditures for this budget cycle were allocated directly toward the cost of employee services. It is critical that the significance of this component to the budget is well understood since it plays such a major role.

Employees are grouped into five different categories or bargaining units. (Atascadero Police Association, Atascadero Firefighters Bargaining Unit, Local 620 Service Employees International Union, Non-Represented Professional and Management Workers and Confidential Employees, and Non-Represented Part-time employees.) Salaries and benefits for each of the four represented bargaining units are set forth in Memorandums of Understanding (MOUs). Pay and benefits for Management and Confidential employees are governed by a resolution of the Council and pay for part-time employees are governed by administrative policy.

Employee Services (continued)

The following are the general categories of labor costs that are found in the City's budget:

- *Salaries*- This base pay figure for full-time City employees represents over half of the City's total General Fund labor costs.
- *Wages*- This is the pay for part-time or hourly employees such as scorekeepers, recreation workers, and fire reserves.
- *Overtime*- This represents the amount paid in overtime to both full-time and part-time personnel.
- *Other Pay*- This category includes amounts paid to employees for items other than base pay. Items charged to this category include stand-by pay, holiday pay-off, uniform allowance, pay-off of vacation upon leaving the City, and other similar pay types.
- *Benefits, Taxes and Insurance*- This category is made up of the following:
    - *Health Benefits*- Each full-time employee receives health benefits upon employment. The City contributes varying amounts towards medical insurance, dental insurance, vision insurance and life insurance. The amounts vary between bargaining units and whether coverage is for the employee only, the employee plus one dependent, or for the employee and his/her family. Employees who were hired prior to September 1, 2000 are entitled to a "medical payback" stipend if they elect employee only coverage. Current MOUs require the City to pick up 100% of the increased health benefits cost for the employee and 50% of the increased cost for dependents annually.
    - *Retirement*- The City and City employees do not contribute to Social Security and are therefore required to participate in another retirement program. For part-time employees who work less than 1,000 hours per year, the City contributes 2.5% to a FICA Substitute / Defined Contribution plan. For full-time employees and part-time employees who work more than 1,000 hours a year, the City participates in CalPERS. The City is on a three-tiered system for both sworn safety personnel and miscellaneous (non-sworn personnel). This is a defined benefit plan which means that the City is guaranteeing the benefit that the employee will receive upon retirement according to the plan each employee in enrolled in. Contribution rates for this benefit change annually based on actuarial studies performed by CalPERS.
    - *Medicare*- The City contributes 1.45% of pay to Medicare.
    - *Workers Compensation*- The City participates in California Joint Powers Insurance Agency (CJPIA) for workers' compensation coverage. Cost of workers' compensation coverage is a formula based on payroll, the City's loss experience, and the overall loss experience of CJPIA.
    - *Unemployment*- the City is self-insured for unemployment through the Employment Development Department (EDD). The EDD bills the City quarterly for actual unemployment benefits paid to former employees.
    - *Other Benefits*- There are other minor benefits afforded to employees such as the education reimbursement program and long-term disability.

Payroll is not just a function of salary and benefit amounts, but is also a function of the number of employees. The current budget includes funding for 147 full-time employees in both of the fiscal years. With a few exceptions, part-time employees are budgeted with a lump sum dollar amount, rather than the number of employees. In fiscal year 2023-2024, 58 part-time employees worked almost 32,000 hours or the equivalent of about 15 full-time employees. General Fund employee services are projected to be $25.1 million in 2025-2026 and $26.3 million in 2026-2027.

Operations

Operations costs are expenditures related to the regular ongoing operation of the department, including supplies, tools, utilities, insurance, contract services, and other similar expenditures. Each year as the budget is being prepared, a target is established for the operations category. The targeted operating cost increase for this budget cycle was 1% in each fiscal year.

While Atascadero employees do their best to keep costs down, there were a few areas that required more than a 1% annual increases in the 2025-2027 budget. Supplemental budget requests were made by departments for specific items that could not otherwise be accommodated in the existing budgets. Some of these requests are for items that are necessary obligations that the City must fund. Other requests are for items that might enhance efficiencies, reduce costs, or may are great investments in the organization.

- Utilities – The cost of utilities such as electricity, natural gas, and water have been increasing over recent years. Water rates are expected to increase significantly as the Atascadero Mutual Water Company readies to build more infrastructure to comply with environmental regulations. These increase affect all of the City's facilities, but are particularly impactful in the Parks and Wastewater departments as those departments experience higher water usage.
- Janitorial and Other Contract Services – Labor services, such as janitorial services, have been increasing as well. The City has seen an increase of over 25% in janitorial services costs just in the last few budget cycles.
- Insurance – Liability, property, pollution, and crime insurance costs have gone up over 78% since fiscal year 2019-2020. Costs are expected to continue to grow into the next budget cycle. Liability insurance is projected to increase 25% in each of the fiscal years in this cycle.
- Costs Reflecting Investments in the Organization– There were a number of investments in the organization including amounts for professional development of staff, new and replacement technology hardware and software for work efficiencies, and funds for replacement vehicles and equipment.

General Fund operations expense is projected to be $9.9 million in 2025-2026 and $10.3 million in 2026-2027.

Special Programs and Capital Projects

Special Programs and Capital Projects are costs that are either atypical expenses or other projects or programs that are not part of the City's regular operations. These are one-time expenditures that are evaluated during the budget process and funded to the extent possible. Allocations for these are carefully and thoughtfully invested. One-time expenditures don't have the recurring effect on the bottom line as ongoing expenditures do, and can therefore be worked into a specific year in the budget without significantly affecting the future years.

Special Programs and Capital Projects in the General Fund are budgeted at $2.0 million and $1.9 million, for fiscal years 2025-2026 and 2026-2027, respectively.

FUND	FUNCTION	CODE
100	General Government	110

Charles Bourbeau, *Mayor*

Mark Dariz, *Mayor Pro Tem*
Heather Newsom, *Council Member*
Susan Funk, *Council Member*
Seth Peek, *Council Member*

The City Council is composed of five members elected at large by the citizens of Atascadero. Council Members serve four-year overlapping terms. In November 2010, the citizens voted to begin electing the Mayor to a two-year term. The Mayor presides over the Council meetings and performs other ceremonial duties. As the policy-making legislative body, the City Council is responsible for the enactment of all programs, policies and services of the City.

The City Council acts upon all legislative matters concerning the City, approving and adopting all ordinances, resolutions, contracts and other matters requiring overall policy decisions and leadership. The Council appoints the City Manager, City Attorney and various other commissions, boards and citizen advisory committees, all of which ensure broad-based input into the affairs of the City.

The City Council continues to conduct Strategic Planning Workshops annually to determine important issues and set overall goals for the City. Each City department also prepares a strategic plan to interface with the priorities established by the Council. The City's annual operating budget becomes the guide and the means for implementing those strategies.

Department Mission Statement: ***Working together to SERVE, build COMMUNITY, and enhance QUALITY OF LIFE.***

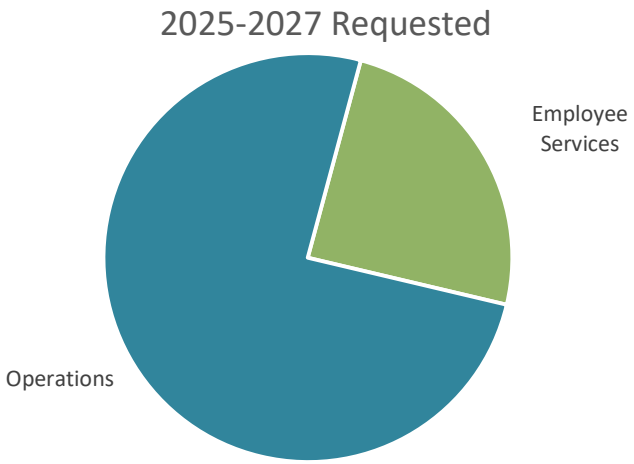
Priorities for the Next Two-Year Budget

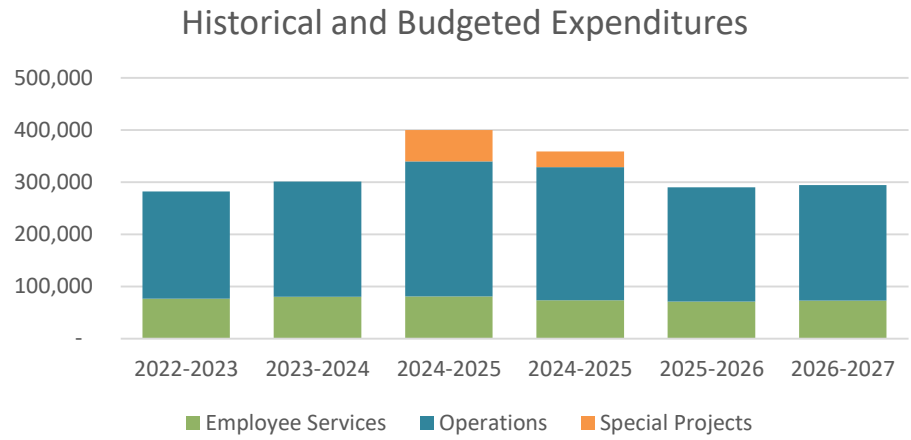
* Economic and Community Vibrancy
* Fiscal and Infrastructure Efficiency and Sustainability
* Ensuring Public Safety and Providing Exceptional City Services

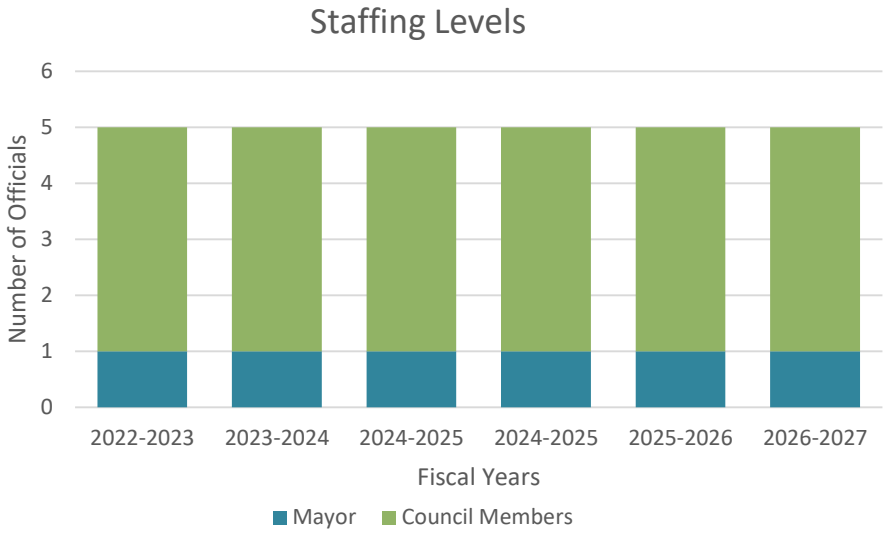
DEPARTMENT BUDGETS
City Council

FUND	FUNCTION	CODE
100	General Government	110

Budget at a Glance







DEPARTMENT BUDGETS
City Council

FUND	FUNCTION	CODE
100	General Government	110

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 37,903	$ 38,007	$ 37,800	$ 37,620	$ 37,800	$ 37,800
5800000	Benefits, Insurance & Taxes	38,349	42,258	42,680	35,820	32,790	34,990
	Total Employee Services	76,252	80,265	80,480	73,440	70,590	72,790
OPERATIONS							
6050000	Office Expense	89	174	200	410	300	310
6070000	Advertising	-	-	870	600	880	890
6100000	Computer Maintenance & Replacement	14,050	9,230	9,380	9,380	13,350	13,780
6250000	Occupancy Charges	83,190	87,660	90,680	90,680	68,060	74,440
6350000	Communications	198	195	460	200	470	470
6400000	Operating Supplies	1,754	1,814	4,110	2,910	4,070	4,110
6450000	Vehicle & Equipment Operating Costs	289	535	650	650	660	660
6500000	Contract Services	36,000	36,000	40,280	36,000	40,680	41,090
6600000	Professional Development	19,597	22,809	34,850	34,800	40,470	40,710
6710000	Community Outreach	32,748	43,608	56,840	58,000	29,410	23,650
6750000	LAFCO Contribution	17,920	18,666	20,970	21,430	21,180	21,390
	Total Operations	205,835	220,691	259,290	255,060	219,530	221,500
SPECIAL PROJECTS							
7144012	Sales Tax Measure Renewal Process	-	-	60,000	30,000	-	-
	Total Special Projects	-	-	60,000	30,000	-	-
ACTIVITY TOTAL		$ 282,087	$ 300,956	$ 399,770	$ 358,500	$ 290,120	$ 294,290

DEPARTMENT BUDGETS
City Council

FUND	FUNCTION	CODE
100	General Government	110

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Council Members and Mayor	Estimated	$ 37,800	$ 37,800
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation and fringe benefits	Estimated	32,790	34,990
6050000	Office Expense	Mailing costs, stationary and office supplies	Estimated	300	310
6070000	Advertising	Cost of Council requested display ads	Estimated	880	890
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support	Allocated	13,350	13,780
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	68,060	74,440
6350000	Communications	Telephone service	Estimated	470	470
6400000	Operating Supplies	Cost of recognition plaques, City pins, meeting refreshments and other special Council requests	Estimated	4,070	4,110
6450000	Vehicle & Equipment Operating Costs	Mileage costs	Estimated	660	660
6500000	Contract Services	Grant writing subscription and miscellaneous contractual services, including equipment rentals	Estimated	40,680	41,090
6600000	Professional Development	Conferences, memberships and subscriptions	Estimated	40,470	40,710
6710000	Community Outreach	Customer surveys, publications, events to engage the Community and televising of Council meetings	Estimated	29,410	23,650
6750000	LAFCO Contribution	Per AB2838- the City's share of the LAFCO Commission's operational budget	Mandated	21,180	21,390

FUND	FUNCTION	CODE
100	General Government	120

Lara Christensen, *City Clerk*

Alyssa Slater, *Deputy City Clerk*

Appointed by the City Manager, the City Clerk is the official responsible for overseeing key democratic processes, including the administration of elections, access to public records, and the documentation of legislative actions to ensure government transparency. The City Clerk ensures that all City Council actions are accurately executed, recorded, and maintained. Serving as a compliance officer, the City Clerk upholds federal, state, and local laws such as the Political Reform Act, the Brown Act, and the Public Records Act. Additionally, the City Clerk manages public inquiries, fosters community relations, and coordinates ceremonial and official city functions.

Accomplishments in the Prior Two-Year Budget

* Successfully managed the 2024 General Municipal Election process which included 3 elected offices (1 Mayor and 2 City Council) and 2 ballot measures
* Continuing to utilize technology to increase and clarify transparency and accountability and facilitate online access to public records including:
    - Integration and training of eScribe Agenda Management Software to streamline creation, management, and distribution of City Council agendas, minutes, and public meetings
    - Launched eSignatures and acceptance of electronic documents enabling the City's transition to operating in a more paperless environment
* Managed transition of municipal code codification company and implementation of eCode360 and republication of the City's Municipal Code

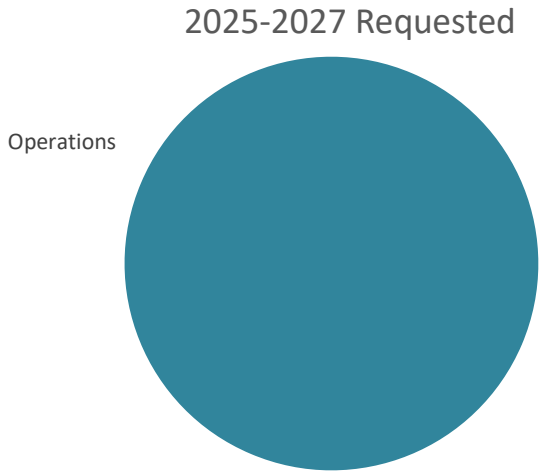
Work Program Highlights for Next Two-Year Budget

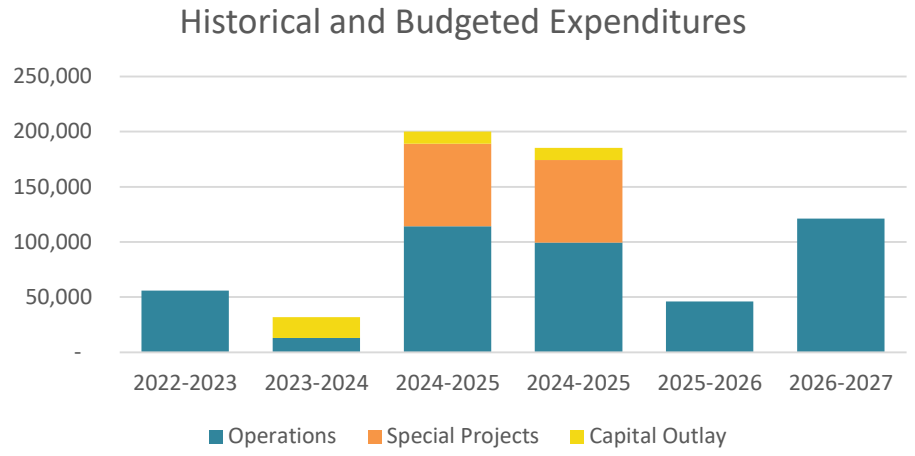
* Ensure accurate and timely minutes of Council Meetings and increase administrative efficiency through routine archival collection processing and digitization
* Keep City Municipal Code current
* Conduct elections as per State law
* Update and train on City's Records Retention Schedule to streamline the management of and disposition process for records
* Implement Citywide digitization of records to increase transparency and access to public records

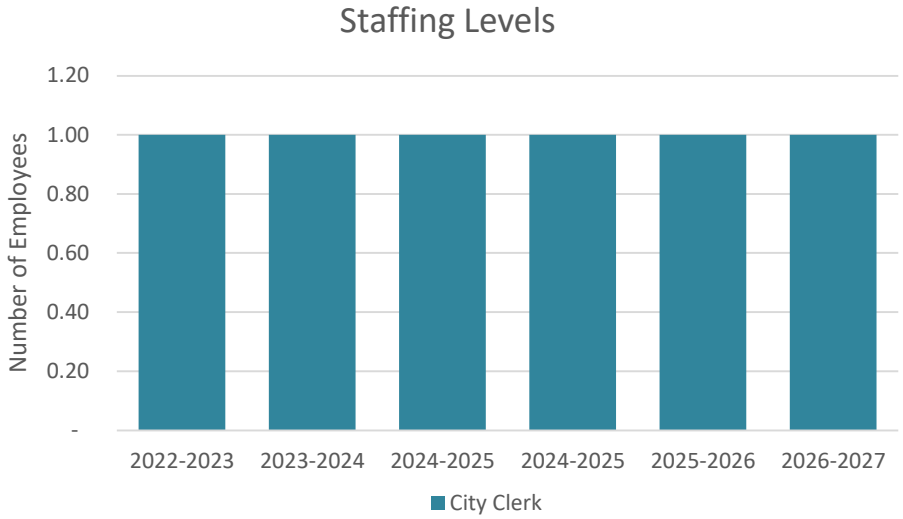
DEPARTMENT BUDGETS
City Clerk

FUND	FUNCTION	CODE
100	General Government	120

Budget at a Glance







DEPARTMENT BUDGETS
City Clerk

FUND	FUNCTION	CODE
100	General Government	120

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 23	$ 75	$ 700	$ 710	$ 610	$ 610
6070000	Advertising	1,427	3,152	5,850	5,000	5,910	5,970
6100000	Computer Maintenance & Replacement	3,226	-	19,700	20,600	19,900	20,100
6500000	Contract Services	-	6,276	6,600	10,000	11,670	11,730
6600000	Professional Development	904	4,460	6,910	4,200	7,540	7,610
6760000	Municipal Election	50,182	(1,247)	74,260	58,770	360	75,030
	Total Operations	55,762	12,716	114,020	99,280	45,990	121,050
SPECIAL PROJECTS							
7505018	Citywide Scanning Project	-	-	75,000	75,000	-	-
	Total Special Projects	-	-	75,000	75,000	-	-
CAPITAL OUTLAY							
8102031	Agenda & Meeting Management Software	-	18,875	10,930	10,930	-	-
	Total Capital Outlay	-	18,875	10,930	10,930	-	-
ACTIVITY TOTAL		$ 55,762	$ 31,591	$ 199,950	$ 185,210	$ 45,990	$ 121,050

DEPARTMENT BUDGETS
City Clerk

FUND	FUNCTION	CODE
100	General Government	120

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, copying, office supplies and archival paper	Estimated	$ 610	$ 610
6070000	Advertising	Publication of ordinances, public and legal notices and miscellaneous ads	Estimated	5,910	5,970
6100000	Computer Maintenance & Replacement	Agenda and meeting management software support costs	Estimated	19,900	20,100
6500000	Contract Services	Municipal Code supplement service	Estimated	11,670	11,730
6600000	Professional Development	Mileage and hotel fees (League Annual Conference, City Clerk's New Law and Election Conference and CCAC Annual Conference), Clerk's Handbook-Election Law update, International Institute of Municipal Clerks dues, City Clerk's Association of California dues, California Election Code Book and miscellaneous books / publications	Estimated	7,540	7,610
6760000	Municipal Election	Election costs which include County costs, advertising and related forms and supplies	Estimated	360	75,030

FUND	FUNCTION	CODE
100	General Government	130

Jeri Rangel, CCMT, *City Treasurer*

The City Treasurer is an elected position and has a four-year term. The Treasurer elected by popular vote in 2022 resigned from the position in 2024 and the Council appointed an interim Treasurer to fill the remainder of the term.

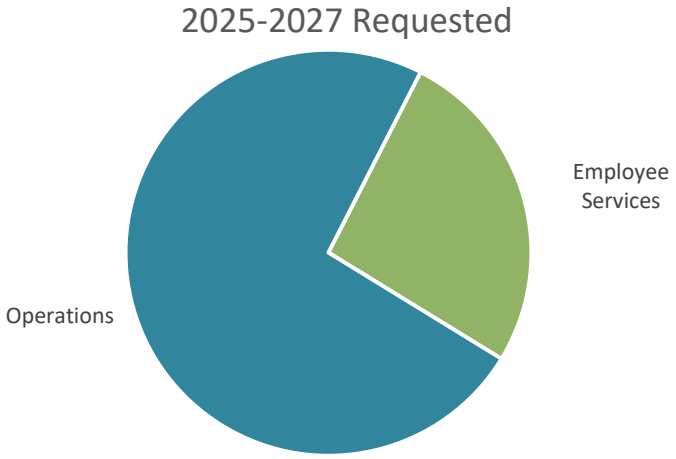
The Treasurer is responsible for ensuring that City funds are invested in a manner consistent with the City's Investment Policy and to achieve maximum safety, liquidity and yield. The City Treasurer also produces a quarterly report on the status of cash and investments.

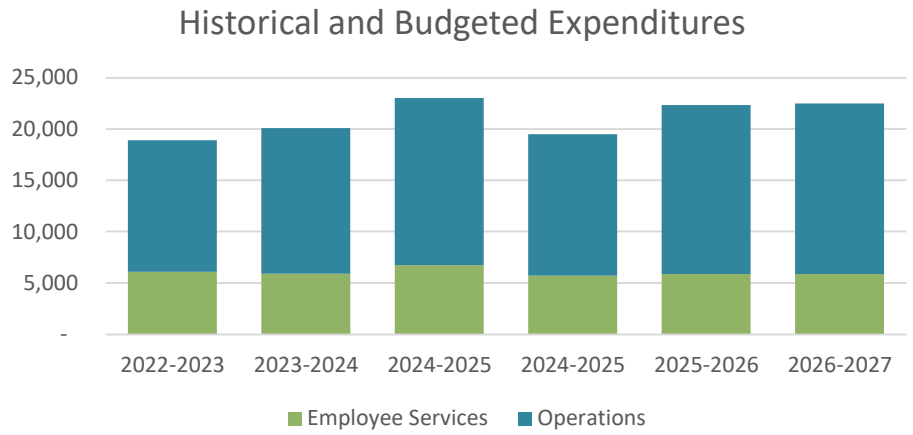
Work Program Highlights for Next Two-Year Budget

* Invest City funds with primary objectives of Safety, Liquidity, and Yield, in that order
* Provide timely and transparent reporting
* Maintain the Investment Policy in compliance with relevant regulations

FUND	FUNCTION	CODE
100	General Government	130

Budget at a Glance





DEPARTMENT BUDGETS
City Treasurer

FUND	FUNCTION	CODE
100	General Government	130

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 4,813	$ 4,826	$ 4,800	$ 4,790	$ 4,800	$ 4,800
5800000	Benefits, Insurance & Taxes	1,266	1,062	1,950	930	1,080	1,080
	Total Employee Services	6,079	5,888	6,750	5,720	5,880	5,880
OPERATIONS							
6500000	Contract Services	12,830	14,182	13,770	13,770	13,910	14,050
6600000	Professional Development	-	-	2,500	-	2,520	2,540
	Total Operations	12,830	14,182	16,270	13,770	16,430	16,590
ACTIVITY TOTAL		$ 18,909	$ 20,070	$ 23,020	$ 19,490	$ 22,310	$ 22,470

DEPARTMENT BUDGETS
City Treasurer

FUND	FUNCTION	CODE
100	General Government	130

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Elected City Treasurer	Estimated	$ 4,800	$ 4,800
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	1,080	1,080
6500000	Contract Services	Contracted safekeeping fees	Estimated	13,910	14,050
6600000	Professional Development	Professional conferences, books, dues and memberships	Estimated	2,520	2,540

FUND	FUNCTION	CODE
100	General Government	140

Dave Fleishman, *City Attorney*

The City's legal budget provides funding for Special Counsel and other legal services. The City Attorney's mission is to provide legal advice and support to the Mayor and City Council, City Manager, City departments and City boards and commissions; represent the City before judicial and administrative agencies in civil litigation matters; and prosecute misdemeanor violations of the Atascadero Municipal Code.

City Attorney services are provided by a contract with the law firm of Richards Watson Gershon. Primary responsibilities include legal advice to City officials and employees; drafting and reviewing contracts, opinions, resolutions and ordinances; defending the City, its officers and employees in civil litigation; coordinating/monitoring litigation arising out of claims against the City; administrative, and criminal and civil prosecution of violations of the Municipal Code.

Special Counsel includes the use of outside counsel as needed by the City. Often these persons have special expertise or experience in a particular field of law. Typically the City Attorney oversees the use of special counsel. Other legal service includes specific work for individual departments. Specialty legal needs would be included in this budget.

The City Attorney does not provide private legal advice to citizens nor does it prosecute violations of the California Penal Code, California Vehicle Code or other violations of State law.

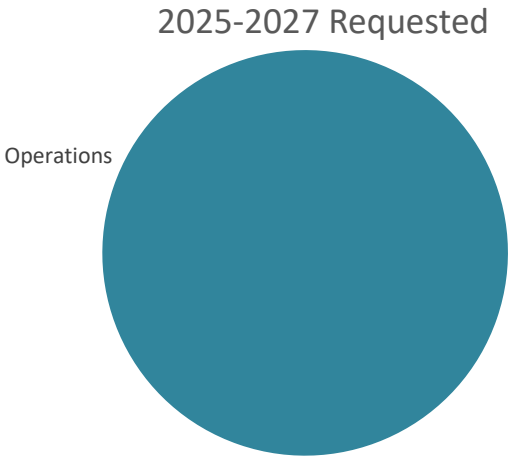
Work Program Highlights for Next Two-Year Budget

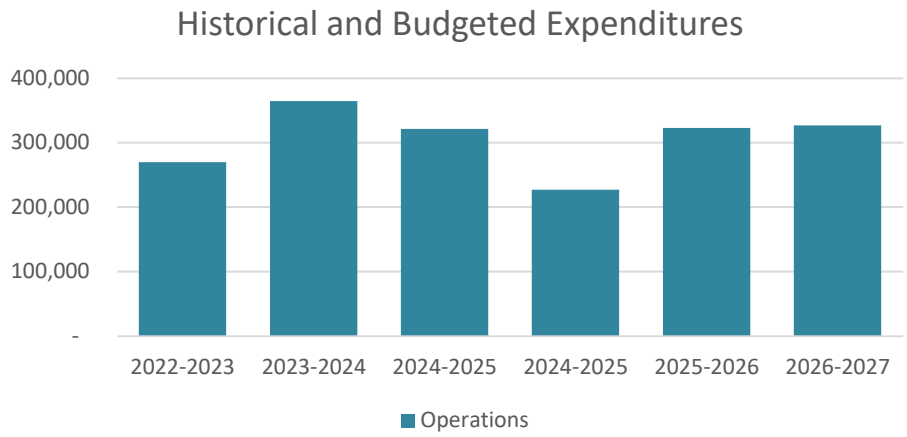
* Provide legal support for economic development activities
* Provide timely legal review on City actions
* Keep City Council and City Manager informed on litigation issues
* Keep City Council and City Manager informed on evolving legal issues
* Provide advice as needed on conflict issues
* File and pursue code enforcement complaints as directed

DEPARTMENT BUDGETS
Legal

FUND	FUNCTION	CODE
100	General Government	140

Budget at a Glance





DEPARTMENT BUDGETS
Legal

FUND	FUNCTION	CODE
100	General Government	140

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ -	$ 179	$ 80	$ 80	$ 80	$ 80
6250000	Occupancy	6,030	6,350	6,560	6,560	4,930	5,390
6350000	Communications	36	35	80	40	80	80
6500000	Contract Services	136,280	194,971	314,560	217,000	317,710	320,890
790992x	Litigation Costs	127,408	162,967	-	3,500	-	-
	Total Operations	269,754	364,502	321,280	227,180	322,800	326,440
ACTIVITY TOTAL		$ 269,754	$ 364,502	$ 321,280	$ 227,180	$ 322,800	$ 326,440

DEPARTMENT BUDGETS
Legal

FUND	FUNCTION	CODE
100	General Government	140

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Mailing costs, printing, copy and paper costs, general office products	Estimated	$ 80	$ 80
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	4,930	5,390
6350000	Communications	Telephone service	Estimated	80	80
6500000	Contract Services	City attorney services	Estimated	317,710	320,890

FUND	FUNCTION	CODE
100	General Government	201

James R. Lewis, *City Manager*

Lara Christensen, *Assistant City Manager*

Luke Knight, *Deputy City Manager*

Rachel Hunter, *Human Resources Manager*

The City Manager's Office acts as the executive and administrative center of the City, providing essential support services, managing internal operations, and ensuring clear communication and information sharing with the public, City Council, and City staff. The City Manager serves as the chief executive officer of the City, overseeing the planning, organization, and direction of all municipal operations. Additionally, the City Manager provides the City Council with recommendations on program options and ensures the effective implementation of Council approved policies and initiatives. The Information Technology Division, City Clerk's Office, and Human Resources Department report directly to the City Manager. The City Manager's Office focuses on staff development, regularly assesses the City's organizational structure, guides employee relations and personnel management, and implements programs aimed at enhancing the community such as legislative affairs, community engagement, risk management and City safety programs.

Accomplishments in the Prior Two-Year Budget

* Measure L-24, renewal of Measure F-14, was passed with 71% approval by the voters in November 2024 and will become effective upon the sunset of Measure F-14 in April 2027
* Successfully negotiated a contract with and onboarded a Design-Build Entity for the design and construction of the Public Safety Facilities Project
* Broke ground on the Downtown Infrastructure Enhancement Project (DIEP) in June 2024 with completion expected Summer 2025
* Established a Citywide Community Engagement program and strategies to build public trust and implemented a robust DIEP Project community engagement program
* Continued economic development activities to attract new businesses and support and retain existing businesses
* Launched the annual all-staff event, All for Atascadero, All In!, in Fall 2023 to highlight the importance of a cohesive culture
* Onboarded a total of 97 staff members; 47 full-time, 35 part-time, 15 seasonal, and 1 elected official, including a new Police Chief, City Attorney, and Zoo Director
* Completed a rebranding campaign updating the City's brands to modernize the City's image and enhance staff and community credibility and pride
* Successfully negotiated three-year contracts with all bargaining units providing competitive salaries/benefits and appropriate classifications for all employees
* Supported and/or advocated for legislative changes that positively impact the City through an adopted Legislative Program and capitalized on grant opportunities with the assistance of federal and state lobbyists and the hiring and onboarding of a grant writing consultant

FUND	FUNCTION	CODE
100	General Government	201

Work Program Highlights for Next Two-Year Budget

Implement the goals and programs adopted by the City Council:

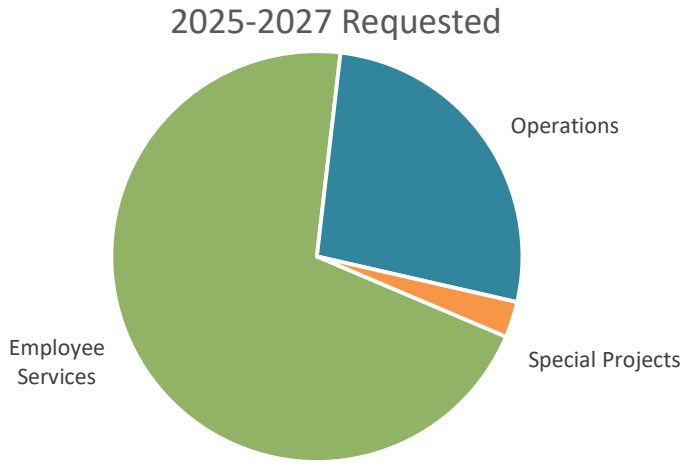
* Economic and Community Vibrancy
* Fiscal and Infrastructure Efficiency and Sustainability
* Ensuring Public Safety and Providing Exceptional City Services

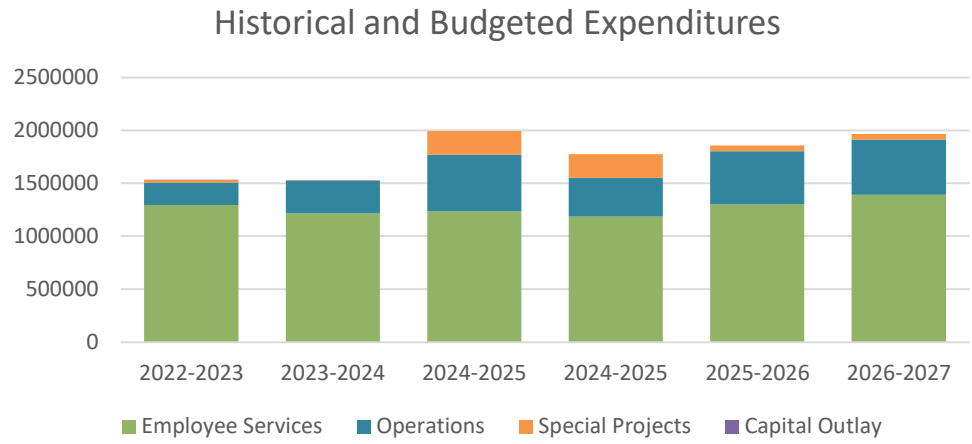
Performance / Workload Measures

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Recruitment (Positions)	20	21	32	17	20	20
New Employee Orientations (FT & PT)	45	44	45	41	45	45
Employee Termination Documents Processed	49	39	35	36	35	35
FMLA/PDL/CFRA Leave Requests Processed	6	11	10	8	10	10
Workers Compensation Claims Managed	15	36	15	27	25	25
Liability claims managed	35	11	15	16	20	20
Grant applications submitted	-	5	3	5	5	5

FUND	FUNCTION	CODE
100	General Government	201

Budget at a Glance





DEPARTMENT BUDGETS
City Manager

FUND	FUNCTION	CODE
100	General Government	201

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 718,843	$ 753,115	$ 725,110	$ 734,990	$ 793,370	$ 852,330
5200000	Wages	1,840	-	5,950	4,150	5,950	6,070
5300000	Overtime	3,972	3,884	1,760	1,600	1,760	1,810
5400000	Other Pay	165,071	45,008	4,390	9,250	2,610	2,790
5800000	Benefits, Insurance & Taxes	405,248	414,501	495,850	437,180	497,060	529,640
	Total Employee Services	1,294,974	1,216,508	1,233,060	1,187,170	1,300,750	1,392,640
OPERATIONS							
6050000	Office Expense	6,312	8,085	7,270	9,160	7,360	7,600
6100000	Computer Maintenance & Replacement	80,076	84,239	88,490	89,220	94,310	96,560
6200000	Insurance	28,215	21,125	26,530	26,530	33,130	41,350
6250000	Occupancy	57,040	52,000	53,780	53,780	40,370	44,150
6350000	Communications	2,640	2,017	2,020	2,710	2,040	2,060
6400000	Operating Supplies	3,259	18,680	10,960	10,350	11,070	11,180
6450000	Vehicle & Equipment Operating Costs	3,963	5,491	3,980	3,980	7,620	7,620
6500000	Contract Services	7,185	47,381	167,660	99,490	168,330	169,540
6600000	Professional Development	17,899	31,217	42,920	39,350	48,870	49,260
6650000	Recruitment	2,595	364	540	410	550	550
6610000	Citywide Training	1,499	1,077	7,700	5,700	8,780	8,850
6700000	Employee Development	2,028	36,173	23,610	22,900	23,850	24,080
6990000	Citywide Contingency	-	-	100,000	-	56,000	56,000
	Total Operations	212,711	307,849	535,460	363,580	502,280	518,800

FUND	FUNCTION	CODE
100	General Government	201

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101011	Desks	$ -	$ 4,106	$ -	$ -	$ -	$ -
7109024	Other Equipment	-	-	-	800	-	-
7402213	Grant Assessment and Writing	-	-	35,000	35,000	-	-
7702220	SB 1383 Consulting Services	22,430	-	-	-	-	-
7402512	Personnel System Rules Update	-	-	80,500	80,500	-	-
7805029	Opportunities Fund	-	-	108,000	108,000	54,000	54,000
	Total Special Projects and Purchases	22,430	4,106	223,500	224,300	54,000	54,000
CAPITAL OUTLAY							
7102033	Tablet Computers	1,565	3,000	-	-	-	-
	Total Capital Outlay	1,565	3,000	-	-	-	-
ACTIVITY TOTAL		$ 1,531,680	$ 1,531,463	$ 1,992,020	$ 1,775,050	$ 1,857,030	$ 1,965,440

FUND	FUNCTION	CODE
100	General Government	201

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 793,370	$ 852,330
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	5,950	6,070
5300000	Overtime	Overtime	Estimated	1,760	1,810
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	2,610	2,790
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	497,060	529,640
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	7,360	7,600
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	94,310	96,560
6200000	Insurance	Allocated portion of liability coverage	Allocated	33,130	41,350
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	40,370	44,150
6350000	Communications	Telephone and cell phone services	Estimated	2,040	2,060
6400000	Operating Supplies	Cost of food for events and meetings, employee recognition and service awards	Estimated	11,070	11,180
6450000	Vehicle & Equipment Operating Costs	Vehicle allowance and mileage costs	Agreement	7,620	7,620
6500000	Contract Services	Miscellaneous contractual services, including records management and grant notification	Estimated	168,330	169,540
6600000	Professional Development	League of California Cities Annual Conference, City Manager meeting, and labor relations; International City/County Management Association; books, memberships, subscriptions and dues	Estimated	48,870	49,260
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals and other processing charges	Estimated	550	550

FUND	FUNCTION	CODE
100	General Government	201

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6610000	Citywide Training	Strategic planning and miscellaneous training and videos	Estimated	$ 8,780	$ 8,850
6700000	Employee Development	Atascadero Employee Development Advisory Committee activities	Estimated	23,850	24,080
6990000	Citywide Contingency	Reserve for unexpected expenditures which arise during the fiscal year	Estimated	56,000	56,000
7805029	Opportunities Fund	Funding for the City to be able to take swift action when opportunities arise for the City to leverage funds, participate in regional programs or solve priority community problems	Estimated	54,000	54,000

FUND	FUNCTION	CODE
100	General Government	301

Jeri Rangel, *Administrative Services Director* **Cynthia Chavez,** *Deputy Administrative Services Director*

The Administrative Services Department oversees the City's financial health and supports a range of essential services. The department delivers accurate and timely financial information to the public, City Council, and City management, while promoting efficiency, cost-effectiveness, and excellent service. Core responsibilities include development and management of the annual budget, payroll, purchasing, contract management, vendor payments, and revenue collection. The department also oversees cash management, debt management, financial reporting, performs general accounting, administers grants and the affordable housing loan program, and supports personnel services like benefits and policy compliance. Through strong financial stewardship and effective service, the department helps ensure City resources are used wisely for the community's benefit.

Accomplishments in the Prior Two-Year Budget

* Facilitated the consolidation of Dial-A-Ride with the San Luis Obispo Regional Transit Authority
* Participated in the planning and selection of Design-Build Entity for the Public Safety Facilities Project
* Participated in the scope, evaluation, and vendor selection for Infrastructure Asset Management software
* Defined scope, evaluated options, selected product, and authorized contract with Tyler Technologies for financial system replacement, with implementation beginning July 2025
* Facilitated implementation of credit card acceptance program
* Facilitated the switch of City's mobile devices from Verizon to T-Mobile
* Participated in bringing Sales Tax Measure L-24 option to voters to successfully replace Measure F-14 when it sunsets
* Provided fiscal analysis, management, and accounting support for all City departments, projects, and programs
* Continued balanced and sustainable fiscal strategy
* Obtained a clean opinion on audited financial statements
* Participated in the Association of Zoos and Aquariums accreditation of the Zoo by providing fiscal support and analysis
* Initiated training with new department staff
* Collaborated with the Federal Emergency Management Agency (FEMA) and the California Office of Emergency Services (CalOES) for reimbursements of the costs associated with damages from the 2023 storms
* Facilitated a change to the City's Municipal Code allowing hotels in commercial zones to offer limited extended stays under certain conditions
* Adopted new Debt Management policy and updated the Investment and Purchasing Policies
* Updated employee investment plans, resulting in lower costs and better investment options
* Successfully negotiated three-year contracts with all bargaining units providing competitive salaries/benefits and appropriate classifications for all employees
* Refunded the 2004 and 2010 Redevelopment Bonds with the 2024 Tax Allocation Refunding Bonds to save tax dollars and be fiscally responsible
* Received the 2023-2025 Operating Budget Excellence Award from the California Society of Municipal Finance Officers (CSMFO)
* Achieved an increased long-term credit rating from Standard & Poor's Global Ratings to 'A+' for the Atascadero Successor Agency of the Community Redevelopment Agency's series 2024A and 2024B Tax Allocation Refunding Bonds

FUND	FUNCTION	CODE
100	General Government	301

Work Program Highlights for Next Two-Year Budget

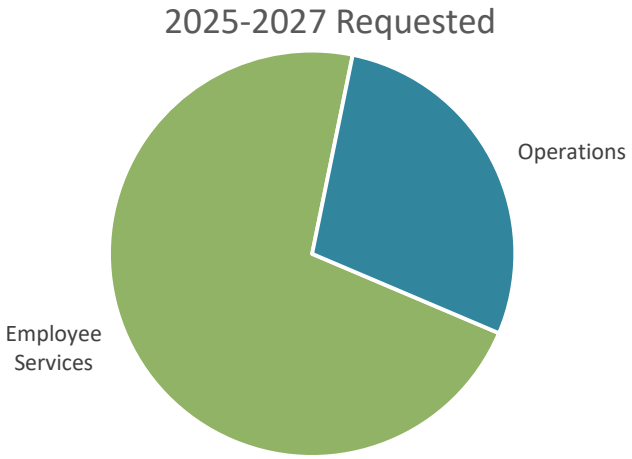
* Issue fiscally responsible bonds for construction of the Public Safety Facilities Project
* Continue to participate in the fiscal management of Public Safety Facilities Project
* Implement the new financial system replacement
* Participate in the implementation of Infrastructure Asset Management software
* Continue to develop financing plans for new Wastewater Treatment Plant and collection system
* Continue implementation of electronic payment mechanisms
* Maintain conservative fiscal policies and budgeting, ensuring strong reserves
* Help develop a plan for funding large fire apparatus replacement
* Continue to provide fiscal analysis, management, and accounting support to all City departments, projects and programs
* Participate in the completion of the General Plan update
* Receive clean opinion on audited financial statements
* Apply and receive 2025-2027 Operating Budget Excellence Award from CSMFO

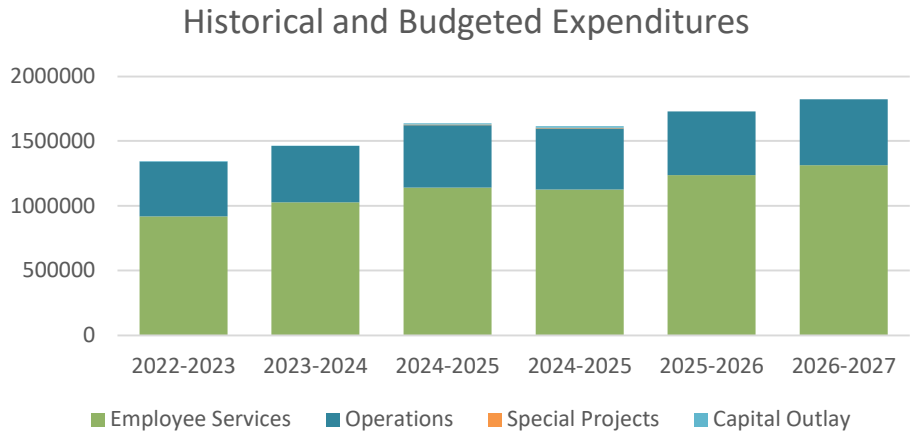
Performance / Workload Measures

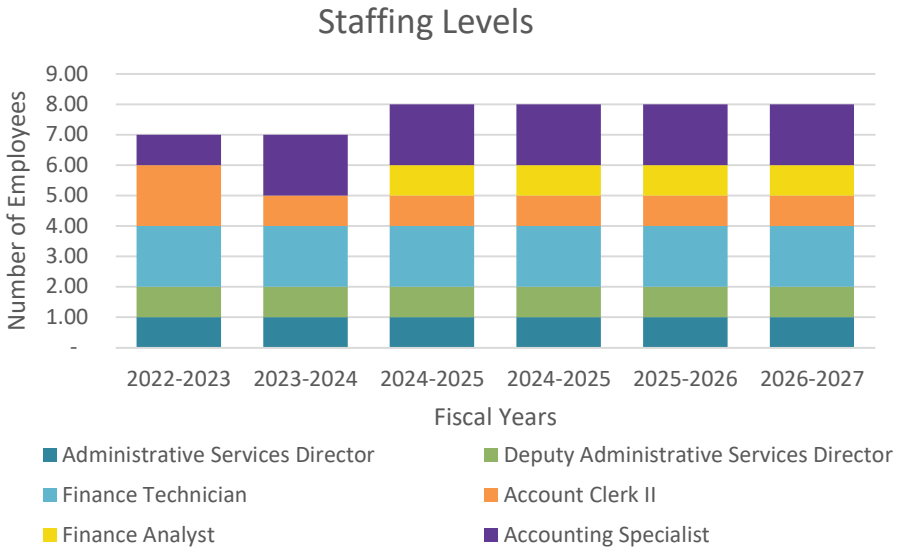
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Payroll checks and direct deposits processed	4,346	4,376	4,340	4,547	4,570	4,590
Vendor invoice lines processed	17,014	18,920	16,900	16,730	17,000	17,000
Purchase orders processed	67	73	55	75	75	75
Change orders processed	30	36	55	50	50	50
Contracts reviewed	45	57	35	45	50	50
Cannabis tax returns processed	23	21	25	20	20	20
Receipts processed	2,360	2,402	2,750	2,000	2,500	2,600
Agenda items / staff reports	37	35	37	41	40	40
Affordable Housing loans issued / payoffs / releases / refinances	2	1	12	3	8	10
Employment verification requests	6	9	10	3	5	5

FUND	FUNCTION	CODE
100	General Government	301

Budget at a Glance







DEPARTMENT BUDGETS
Administrative Services

FUND	FUNCTION	CODE
100	General Government	301

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 580,536	$ 654,511	$ 742,550	$ 726,830	$ 806,630	$ 850,120
5300000	Overtime	1,613	2,990	6,370	6,180	10,280	10,590
5400000	Other Pay	10,551	28,704	7,490	29,820	12,340	12,890
5800000	Benefits, Insurance & Taxes	325,219	340,837	383,780	362,430	407,750	438,590
	Total Employee Services	917,919	1,027,042	1,140,190	1,125,260	1,237,000	1,312,190
OPERATIONS							
6050000	Office Expense	16,818	13,713	15,490	17,080	15,640	15,800
6070000	Advertising	475	391	530	530	540	550
6100000	Computer Maintenance & Replacement	97,093	103,348	104,900	105,770	90,190	92,710
6200000	Insurance	29,364	21,943	50,340	23,040	33,640	41,600
6250000	Occupancy Charges	77,950	81,936	84,750	84,710	65,990	71,610
6350000	Communications	619	642	1,080	1,080	700	710
6400000	Operating Supplies	111	43	310	600	700	710
6450000	Vehicle & Equipment Operating Costs	3,605	3,640	3,600	3,600	3,600	3,600
6500000	Contract Services	194,170	201,058	208,390	227,240	248,010	251,260
6600000	Professional Development	1,020	6,244	7,240	7,240	21,980	21,250
6650000	Recruitment	1,138	516	200	1,410	-	-
6990000	Contingency	-	-	5,000	-	10,000	10,000
	Total Operations	422,363	433,474	481,830	472,300	490,990	509,800

FUND	FUNCTION	CODE
100	General Government	301

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101090	Office Furniture	$ -	$ -	$ 4,000	$ 4,000	$ -	$ -
	Total Special Projects	-	-	4,000	4,000	-	-
CAPITAL OUTLAY							
8905132	Credit Card Acceptance Program	6,350	1,448	12,200	12,200	-	-
	Total Capital Outlay	6,350	1,448	12,200	12,200	-	-
ACTIVITY TOTAL		$ 1,346,632	$ 1,461,964	$ 1,638,220	$ 1,613,760	$ 1,727,990	$ 1,821,990

FUND	FUNCTION	CODE
100	General Government	301

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 806,630	$ 850,120
5300000	Overtime	Overtime for budget preparation, audit preparation and mid-year report preparation	Estimated	10,280	10,590
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	12,340	12,890
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	407,750	438,590
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	15,640	15,800
6070000	Advertising	Required public notice of financial information	Estimated	540	550
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs, Eden Financials software support costs and Business License software support costs	Allocated/ Contract	90,190	92,710
6200000	Insurance	Allocated portion of liability coverage and errors and omissions coverage for the City	Allocated/ Contract	33,640	41,600
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	65,990	71,610
6350000	Communications	Telephone and cell phone services	Estimated	700	710
6400000	Operating Supplies	Cost of food for events and meetings	Estimated	700	710
6450000	Vehicle & Equipment Operating Costs	Vehicle allowance and mileage costs	Estimated	3,600	3,600
6500000	Contract Services	County services for collection of property taxes ($130,000 annually), audit services, state mandated costs filing services, sales tax consultant services, state electronic funds transfer charges, banking fees, and other minor services	Estimated	248,010	251,260
6600000	Professional Development	CSMFO conference and meetings, League Finance Officers meeting, computer training, payroll update conference, accounting training for staff members, strategic planning, tuition reimbursement and mileage for operations	Estimated	21,980	21,250

FUND	FUNCTION	CODE
100	General Government	301

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	$ 10,000	$ 10,000

FUND	FUNCTION	CODE
100	General Government	401

Dan Suttles, *Police Chief*

Bob Molle, *Police Commander*

Jeff Wilshusen, *Police Commander*

The Police Department provides a full range of law enforcement services to the community. Core services are two pronged: Patrol services and Criminal Investigation. Other responsibilities include crime prevention, public safety dispatching, code enforcement, traffic safety, public education, animal control, and assistance to crime victims. The Police Department embraces a Community-Oriented Policing and Problem Solving (COPPS) philosophy that promotes partnerships with other City staff and other stakeholders to identify and solve problems that adversely impact the quality of life in the community.

Department Mission Statement: "Do Good" - and to work toward the greater good of our community.

Accomplishments in the Prior Two-Year Budget

* Created a Public Safety Dispatch Supervisor position in the dispatch center
* Created a Records Supervisor Position in the police records department
* Created a full-time Records Technician position in the police records department
* Achieved success with the Community Action Team (CAT) and Outreach for Underrepresented Residents (OUR) Team, assisting in housing several people and providing resources to those in need
* Established the Special Enforcement Team to focus on specific issues within the City
* Created a Collision Response Team to investigate major traffic collisions

Work Program Highlights for Next Two-Year Budget

* Complete all design, planning, permitting, construction, and rehabilitation of the Police Station
* Continue to reduce the negative impacts of homelessness and partner with non-profits serving the homeless community
* Develop a new cadet program and expand on the volunteer program
* Embrace and utilize new technology to provide public safety services
* Improve traffic and pedestrian safety throughout major vehicular corridors in the City

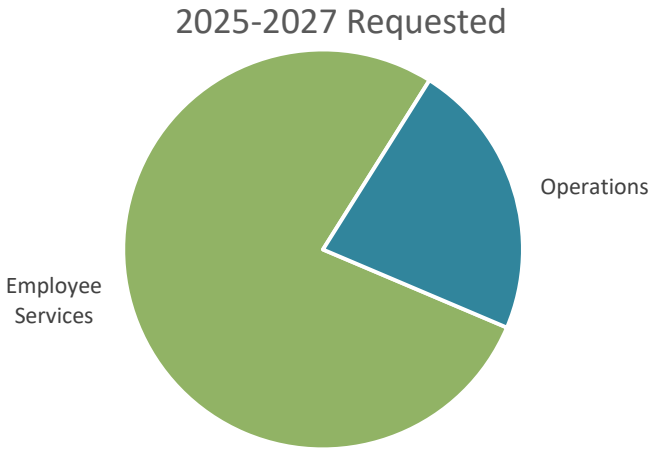
FUND	FUNCTION	CODE
100	General Government	401

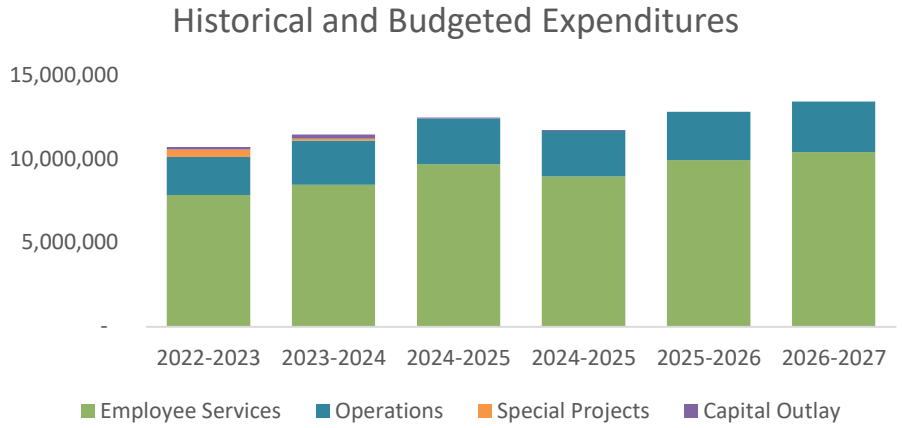
Performance / Workload Measures

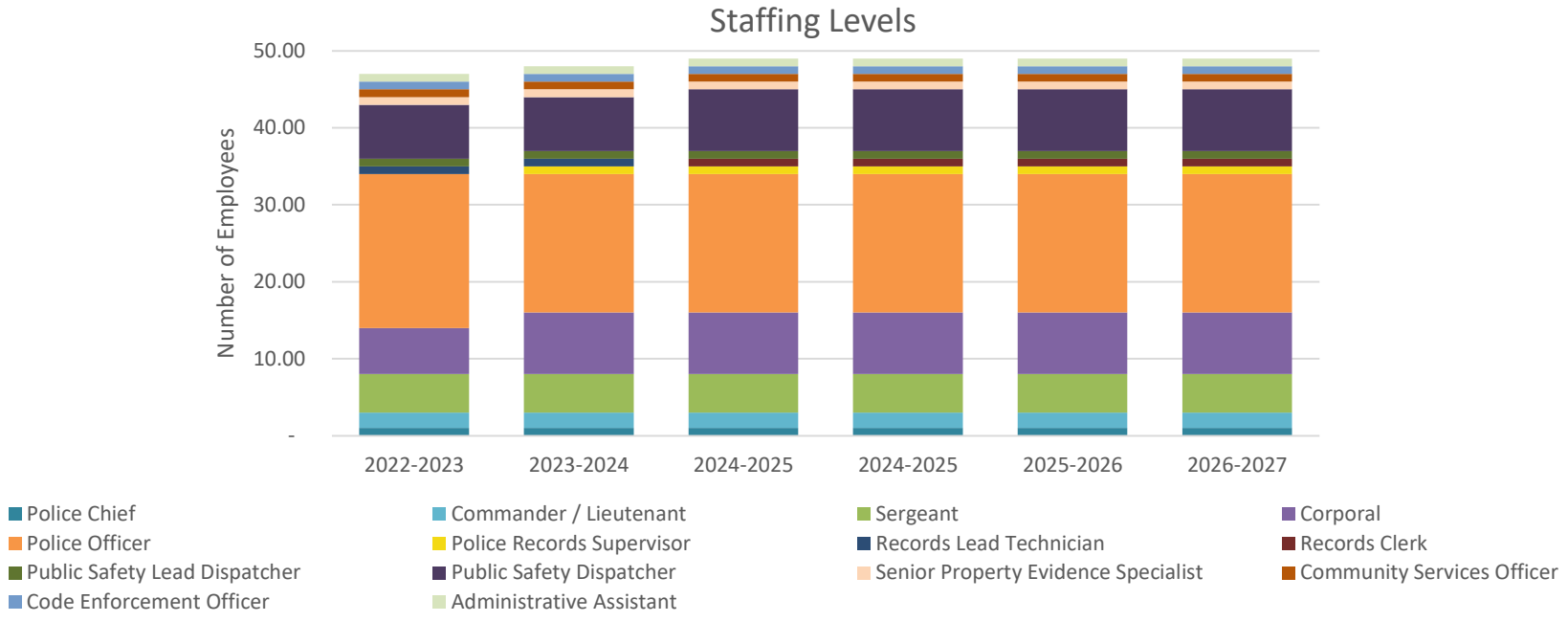
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Total calls for service	22,602	21,325	22,800	21,700	22,000	22,300
Officer initiated contacts	4,702	5,694	8,000	5,100	5,500	5,700
Part One crimes (arson, homicide, rape, robbery, assault, burglary, theft)	1,182	914	900	950	950	975
Traffic collisions	204	222	325	275	275	275
Alarms	641	696	675	675	675	675
Parking citations	15	13	100	12	25	30
Traffic citations	192	141	850	175	180	200
Adult arrests	714	683	1,400	675	700	725
Juvenile arrests	10	17	45	15	17	19
Written/processed reports	4,027	3,600	5,250	3,900	4,000	4,250

FUND	FUNCTION	CODE
100	General Government	401

Budget at a Glance







DEPARTMENT BUDGETS
Police

FUND	FUNCTION	CODE
100	Public Safety	401

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 4,116,149	$ 4,415,478	$ 5,328,500	$ 4,659,750	$ 5,406,810	$ 5,643,910
5200000	Wages	38,493	55,666	59,210	52,160	74,830	76,320
5300000	Overtime	336,398	447,873	261,630	470,080	261,640	269,480
5400000	Other Pay	339,838	336,622	264,650	267,390	309,310	271,480
5800000	Benefits, Insurance & Taxes	3,008,108	3,197,291	3,757,420	3,494,070	3,876,440	4,143,690
	Total Employee Services	7,838,986	8,452,930	9,671,410	8,943,450	9,929,030	10,404,880
OPERATIONS							
6050000	Office Expense	20,954	23,094	17,400	17,400	17,570	17,750
6100000	Computer Maintenance & Replacement	506,753	628,981	782,620	743,220	837,430	858,470
6200000	Insurance	277,117	355,875	269,360	428,810	455,550	567,460
6250000	Occupancy	77,459	72,053	63,140	66,980	50,180	50,480
6300000	Utilities	61,296	68,190	57,100	76,720	57,640	58,250
6350000	Communications	37,630	33,822	32,450	31,600	32,770	33,100
6400000	Operating Supplies	190,345	44,452	33,150	34,300	33,480	33,810
6450000	Vehicle & Equipment Operating Costs	505,453	583,640	589,090	569,370	513,290	515,160
6500000	Contract Services	512,421	733,019	832,850	677,500	810,030	817,280
6600000	Professional Development	26,474	32,930	36,700	36,700	36,560	36,930
6650000	Recruitment	54,539	52,182	14,150	32,450	14,290	14,430
6990000	Contingency	-	-	10,000	-	15,000	15,000
	Total Operations	2,270,441	2,628,238	2,738,010	2,715,050	2,873,790	3,018,120

DEPARTMENT BUDGETS
Police

FUND	FUNCTION	CODE
100	Public Safety	401

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101011	Desks	$ 2,096	$ -	$ -	$ -	$ -	$ -
7102523	Scanner	359	-	-	-	-	-
7102021	Small Printers	7,800	-	-	-	-	-
7155011	HVAC Units	-	4,750	-	-	-	-
7155056	Water Heater	-	780	-	-	-	-
7106011	Security Fencing	6,704	-	-	-	-	-
7702341	Contracted Dispatch Services	153,738	-	-	-	-	-
9404028	Cash Contribution to Vehicle and Equipment Replacement Fund for Equipment Replacement Reserve Deficit	159,940	-	-	-	-	-
9404028	Cash Contribution to Vehicle and Equipment Replacement Fund for Generator at Pine Mountain Repeater Site	2,800	-	-	-	-	-
9404029	Cash Contribution to Tech Fund for Mark43 Annual Maintenance	119,744	119,744	-	-	-	-
	Total Special Projects	453,181	125,274	-	-	-	-
CAPITAL OUTLAY							
7102011	Computer	-	-	-	2,340	-	-
7102033	Tablet Computer	-	1,339	-	-	-	-
8102584	Communications System Upgrade	14,861	-	-	-	-	-
8104503	Radio Replacement	-	55,077	1,920	1,920	-	-
8102591	Radio Console Replacement	-	186,632	16,370	16,370	-	-
8102590	911 Recording System Replacement	-	-	36,000	36,000	-	-
8102031	CAD/RMS Software	137,778	-	-	-	-	-
	Total Capital Outlay	152,639	243,048	54,290	56,630	-	-
ACTIVITY TOTAL		$ 10,715,247	$ 11,449,490	$ 12,463,710	$ 11,715,130	$ 12,802,820	$ 13,423,000

FUND	FUNCTION	CODE
100	Public Safety	401

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 5,406,810	$ 5,643,910
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	74,830	76,320
5300000	Overtime	Overtime	Estimated	261,640	269,480
5400000	Other Pay	Other pay items such as uniform allowance, leave payoff, standby, etc.	Estimated	309,310	271,480
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	3,876,440	4,143,690
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	17,570	17,750
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	837,430	858,470
6200000	Insurance	Allocated portion of liability coverage and property insurance for the police station	Allocated	455,550	567,460
6250000	Occupancy	Janitorial services, building repair supplies, electrician and plumbing services	Estimated	50,180	50,480
6300000	Utilities	Water, electricity and natural gas	Estimated	57,640	58,250
6350000	Communications	Telephone, cell phone, and emergency phone services, wireless connection for mobile data computers, and radio repairs	Estimated	32,770	33,100
6400000	Operating Supplies	Uniforms, fingerprint supplies, ammunition, range fees, police gear, flares, emergency supplies, fire extinguishers, batteries, cameras, investigative equipment, traffic diagramming supplies, crime scene investigation supplies	Estimated	33,480	33,810
6450000	Vehicle & Equipment Operating Costs	Vehicle and equipment repair and maintenance costs, gasoline, diesel, oil, vehicle replacement costs and equipment replacement costs	Estimated	513,290	515,160

FUND	FUNCTION	CODE
100	Public Safety	401

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6500000	Contract Services	Animal control, Sexual Assault Response Team (SART) costs, booking fees, spay/neuter program, lab fees, bomb task force and CLETS	Estimated	$ 810,030	$ 817,280
6600000	Professional Development	Seminars, conferences, memberships, subscriptions, books and other training materials, narcotics surveillance, felony investigations requiring overnight stays	Estimated	36,560	36,930
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals and other processing charges	Estimated	14,290	14,430
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Allocated	15,000	15,000

FUND	FUNCTION	CODE
100	Public Safety	401.4XXX

Dan Suttles, *Police Chief*

Bob Molle, *Police Commander*

Jeff Wilshusen, *Police Commander*

This section includes Police Department Programs that have differing levels of volume from year to year. In order to achieve consistency with the established and ongoing business of the Department in the Police Department section, the activities in this section have been segregated. Included here are the Police Officer Standards and Training (POST) Program, the K-9 Program, and Grants.

The Commission on Police Officer Standards and Training (POST) is a State organization that sets standards and provides training opportunities and certifications for police officers. The City's POST Program receives partial reimbursement funding from the Commission on POST for required officer perishable skills trainings and certifications. The funding for this program ultimately comes through the State from penalty assessments on criminal and traffic fines.

The K-9 Program provides supplies and training for one police dog and the dog-handling officer. The purpose of the K-9 Unit is to help locate illegal narcotics and apprehend fleeing felons. The dog is trained and certified in its particular duties of narcotics and tracking. Training for both the K-9 and the handler is ongoing.

Department staff have been successful in securing competitive grants from the U.S. Department of Transportation through the California Office of Traffic Safety (OTS), the National Highway Traffic Safety Administration through OTS, the California Department of Alcoholic Beverage Control (ABC), and the U.S. Department of Justice. The Department can use these grant funds to enhance the safety of the Community through increased enforcement of laws related to driving under the influence (DUI), and through the purchase of equipment, supplies, studies, and training that would not be possible without the grants. The Department also receives funds from the Board of State and Community Corrections for both Officer Wellness and for costs connected with responding to those experiencing homelessness.

Accomplishments in the Prior Two-Year Budget

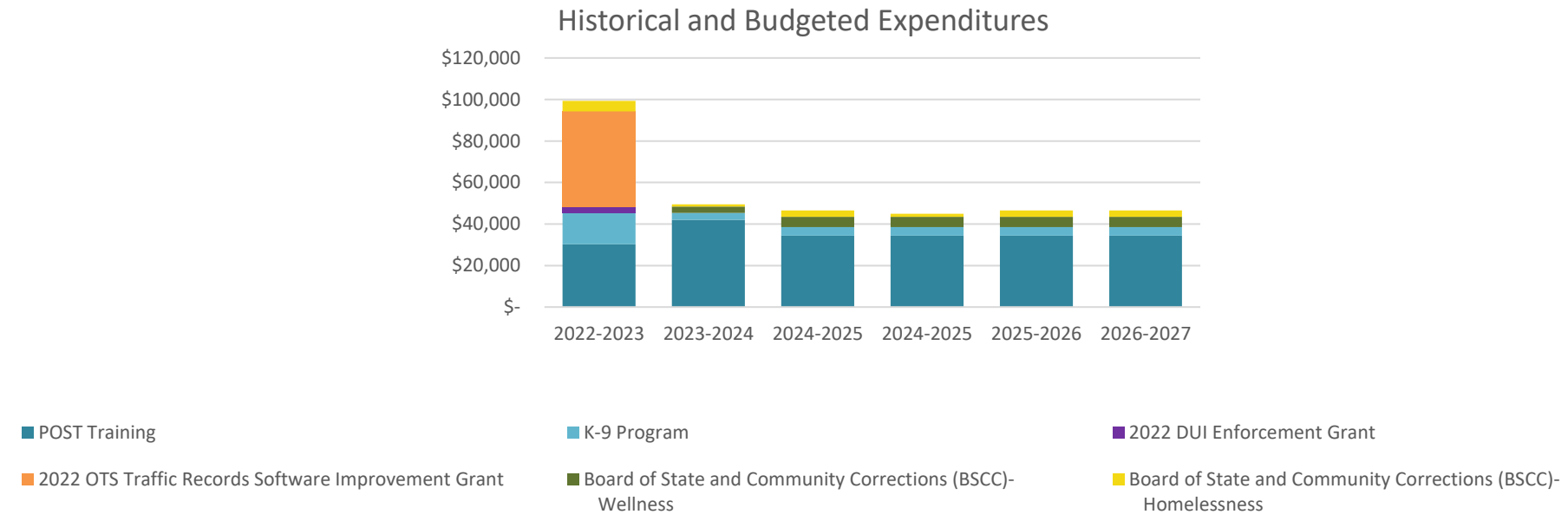
* Replaced a retiring K-9 with the newest dog Maverick, ensuring the continued strength and readiness of the department’s two-dog K-9 program
* Utilized grant funds to support the Homeward Bound Program, helping reconnect unhoused individuals with family members and stable support systems
* Invested in the mental and physical wellness of department personnel, especially following critical incidents, through targeted wellness initiatives funded by grants

FUND	FUNCTION	CODE
100	Public Safety	401.4XXX

Work Program Highlights for Next Two-Year Budget

* Enhance community safety
* Update the use of current technology
* Continue the operations of the K-9 Program
* Promote organizational excellence through training

Budget at a Glance



DEPARTMENT BUDGETS
Police Grants and Programs

FUND	FUNCTION	CODE
100	Public Safety	401.4XXX

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5300000	Overtime	$ 2,643	$ -	$ -	$ -	$ -	$ -
5800000	Benefits, Insurance & Taxes	216	-	-	-	-	-
	Total Employee Services	2,859	-	-	-	-	-
OPERATIONS							
6400000	Operating Supplies	4,729	1,888	3,620	2,300	3,620	3,620
6500000	Contract Services	5,448	1,845	1,500	1,550	1,500	1,500
6600000	Professional Development	40,062	45,702	41,380	41,150	41,380	41,380
	Total Operations	50,239	49,435	46,500	45,000	46,500	46,500
CAPITAL OUTLAY							
8102031	Software	46,310	-	-	-	-	-
	Total Capital Outlay	46,310	-	-	-	-	-
ACTIVITY TOTAL		$ 99,408	$ 49,435	$ 46,500	$ 45,000	$ 46,500	$ 46,500

FUND	FUNCTION	CODE
100	Public Safety	401.4XXX

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6400000	Operating Supplies	Safety vests, cones, flares, preliminary alcohol screening (PAS) supplies, reflective banners and signs, checkpoint lights, K-9 food and supplies, and uniform patches for Explorers	Estimated	$ 3,620	$ 3,620
6500000	Contract Services	Maintenance training and veterinary services for the K-9	Estimated	1,500	1,500
6600000	Professional Development	Seminars, conferences, and other trainings	Estimated	41,380	41,380

FUND	FUNCTION	CODE
100	Public Safety	501

Casey Bryson, *Fire Chief*

Matt Miranda, *Battalion Chief - Operations*

Dave Van Son, *Battalion Chief - Community Risk Reduction*

The Fire Department provides emergency services to the community. Responsibilities include wildland and structural fire suppression, fire prevention, paramedic emergency medical services and technical rescue. The Department responds to emergencies within the City and neighboring County areas. The Department is responsible for emergency planning and training of all City personnel. The City's natural environment provides unique challenges as the Department works to manage the wildland areas, prepare the community for and protect against wild fire.

Department Mission Statement: Our mission is to provide professional emergency service and exceptional care to our community.

Accomplishments in the Prior Two-Year Budget

* Selected a Design-Build Entity for the Public Safety Facilities Project with an expected start of construction Fall/Winter 2025
* Took delivery of a new Type 3 Wildland Fire Engine
* Traded with Morro Bay Fire Department a surplus Wildland Fire Engine for a Rescue Unit, resulting in a major upgrade of the Disaster Response Trailer
* Implemented Tablet Command, a Computer Aided Dispatch (CAD) to tablet interface that provides emergency call details, mapping, resource location and assignment details to City fire engines and command vehicles
* Implemented a new fire inspection program that allows Fire staff to complete inspections in the field on a tablet and email corrections and/or signoff to the property owner
* Implemented a grant-funded Wildfire Consultation program to assist homeowners in better preparing their homes for wildfire
* Replaced all thermal imaging cameras, firefighting turnout gear, heart monitors, City Automated External Defibrillators (AEDs), gas detectors and mobile data terminals with iPads

Work Program Highlights for Next Two-Year Budget

* Relocate Fire Station No. 1 to the Armory property and provide temporary housing at Fire Station No. 2 in order to begin the Public Safety Facilities Project
* Complete all design, planning, permitting and demolition of Fire Stations and begin construction
* Take delivery of new Type 1 Structural Firefighting Engine
* Replace all ventilation chain saws and turnout extractor
* Begin major fuels modification project with help from Fire Safe Council Grant funding
* Complete updates to Local Hazard Mitigation Plan, Fire Hazard Severity Zone Map, Community Wildfire Protection Plan, and Emergency Operations Plan

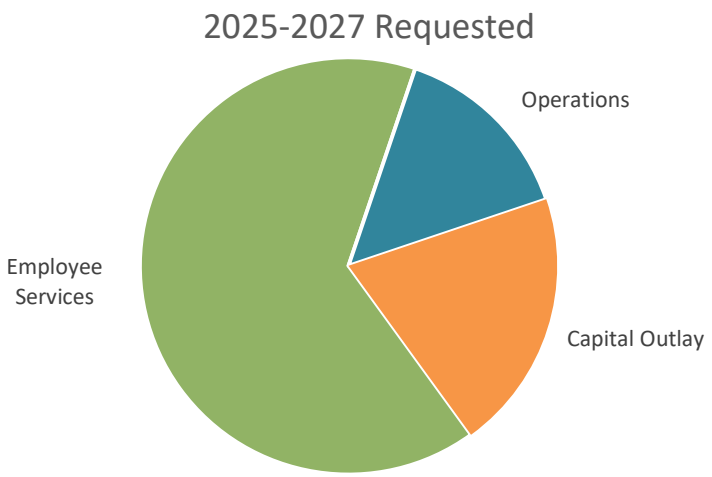
FUND	FUNCTION	CODE
100	Public Safety	501

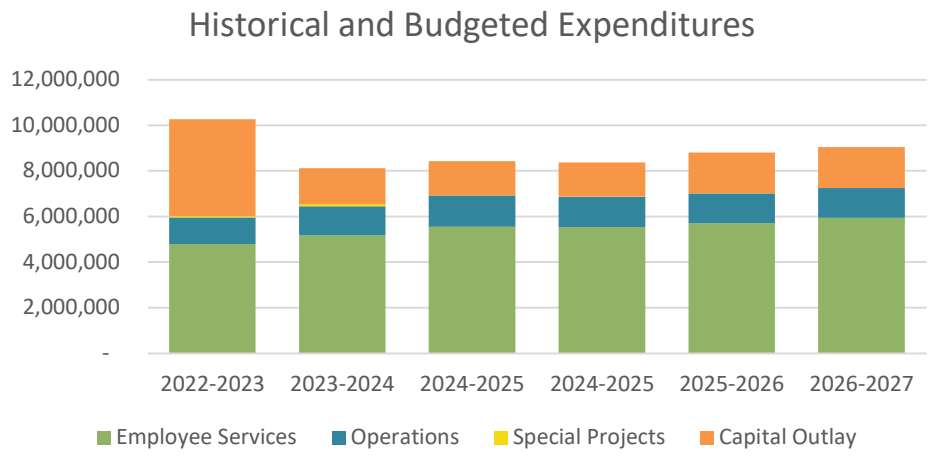
Performance / Workload Measures

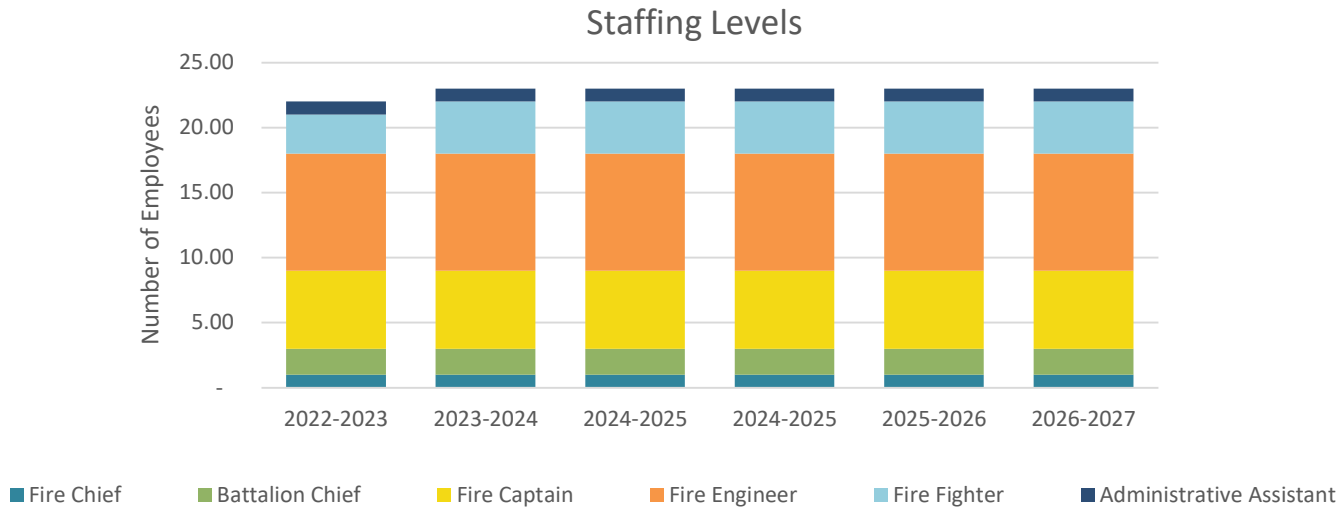
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Engine Company inspections						
Schools, hotels, motels, care facilities	29	29	40	30	30	30
Plan reviews						
Residential and commercial (hours)	200	160	160	160	160	160
Fire Marshal inspections						
Mandatory apartment inspections	141	141	177	141	141	141
Sprinkler systems, fire alarms	210	162	350	250	250	250
Wildfire consultations	39	37	100	40	40	40
Chipping (residences)	150	113	150	125	125	125
Public education programs (students contacted)	1,500	1,500	1,305	1,500	1,500	1,500
Training Hours Completed	3,374	3,101	4,000	4,000	4,000	4,000
Average per person	190	170	240	240	240	240
Emergency Calls	3,493	3,426	3,730	3,550	3,600	3,625
Fires	98	73	120	100	100	100
Emergency medical services and rescue	2,223	2,187	2,400	2,200	2,225	2,250
Hazardous condition/materials	71	100	85	250	250	250
Service and assist	514	473	575	600	600	600
False alarm and other	587	593	550	400	425	425

FUND	FUNCTION	CODE
100	Public Safety	501

Budget at a Glance







DEPARTMENT BUDGETS
Fire Department

FUND	FUNCTION	CODE
100	Public Safety	501

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 2,414,105	$ 2,683,585	$ 2,830,280	$ 2,799,290	$ 2,933,090	$ 3,025,630
5200000	Wages	112,413	126,277	122,670	128,280	122,670	125,120
5300000	Overtime	412,107	350,171	365,560	425,750	365,570	376,530
5400000	Other Pay	48,689	54,158	53,930	40,110	54,200	51,610
5800000	Benefits, Insurance & Taxes	1,806,686	1,948,908	2,177,820	2,141,490	2,218,050	2,361,450
	Total Employee Services	4,794,000	5,163,099	5,550,260	5,534,920	5,693,580	5,940,340
OPERATIONS							
6050000	Office Expense	2,510	4,825	3,750	2,760	3,550	3,550
6100000	Computer Maintenance & Replacement	239,359	254,312	274,280	277,370	281,800	290,790
6200000	Insurance	132,808	104,351	129,870	110,480	154,810	190,800
6250000	Occupancy	81,983	82,906	89,570	83,100	61,400	65,000
6300000	Utilities	39,272	38,106	33,500	39,000	37,000	38,450
6350000	Communications	9,615	12,021	11,600	12,630	10,850	11,100
6400000	Operating Supplies	63,572	57,172	76,700	57,480	76,250	76,250
6450000	Vehicle & Equipment Operating Costs	544,813	660,285	665,560	667,260	526,110	528,860
6500000	Contract Services	20,992	45,912	41,780	48,340	115,370	54,020
6600000	Professional Development	26,378	23,543	24,350	21,700	23,850	24,230
6650000	Recruitment	653	3,025	3,500	900	3,350	3,350
6990000	Contingency	-	-	10,000	-	15,000	15,000
	Total Operations	1,161,955	1,286,458	1,364,460	1,321,020	1,309,340	1,301,400

FUND	FUNCTION	CODE
100	Public Safety	501

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101023	Cabinets	$ 1,189	$ 2,667	$ -	$ -	$ -	$ -
7101535	Washing Machine	1,631	-	-	-	-	-
7104525	AED Repairs	11,084	-	-	-	-	-
7402028	Local Hazard Mitigation Plan	31,541	-	-	-	-	-
7104507	Wildland Protective Gear	-	10,060	8,840	8,840	-	-
9404028	Cash Contribution to Vehicle and Equipment Fund for Turnout Gear	-	74,400	-	-	-	-
	Total Special Projects	45,445	87,127	8,840	8,840	-	-
CAPITAL OUTLAY							
8104503	Radio Replacement	-	6,734	-	-	-	-
8104517	AED Purchases	-	69,113	-	-	-	-
8102583	Radio Repeater Replacement	180,215	-	-	-	-	-
9404028	Contribution to Vehicle and Equipment Replacement Fund for Equipment Reserves	583,580	-	-	-	-	-
9404033	Contribution to Public Safety Facilities Project Fund for Public Safety Facilities Project	-	-	-	-	1,800,000	1,800,000
9404061	Contribution to Building Maintenance Fund for Public Safety Facilities Project	3,500,000	1,500,000	1,500,000	1,500,000	-	-
	Total Capital Outlay	4,263,795	1,575,847	1,500,000	1,500,000	1,800,000	1,800,000
ACTIVITY TOTAL		$ 10,265,195	$ 8,112,531	$ 8,423,560	$ 8,364,780	$ 8,802,920	$ 9,041,740

FUND	FUNCTION	CODE
100	Public Safety	501

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 2,933,090	$ 3,025,630
5200000	Wages	Wages for Reserve/Seasonal (non-benefited) staff	Estimated	122,670	125,120
5300000	Overtime	Overtime costs	Estimated	365,570	376,530
5400000	Other Pay	Other pay items such as leave payoff, Paramedic and Hazardous Materials pay	Estimated	54,200	51,610
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	2,218,050	2,361,450
6050000	Office Expense	Postage, printing, copies, office supplies, toner, office equipment maintenance and small office equipment	Estimated	3,550	3,550
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	281,800	290,790
6200000	Insurance	Allocated portion of liability insurance, and property and vehicle coverage	Allocated	154,810	190,800
6250000	Occupancy	Cleaning and custodial supplies, lumber, plumbing, electrical, other building materials, minor repair costs, linen service, grounds maintenance, supply costs, and janitorial services	Contract/ Estimated	61,400	65,000
6300000	Utilities	Electricity, water, and natural gas for the two fire stations	Estimated	37,000	38,450
6350000	Communications	Telephones and fax, pager service, and radio repairs	Estimated	10,850	11,100
6400000	Operating Supplies	Uniforms, personal protective equipment, fire gear, medical supplies, fire suppression supplies, tools, and other fire operating supplies	Estimated	76,250	76,250
6450000	Vehicle & Equipment Operating Costs	Parts, repairs, and maintenance of vehicles, engine and truck equipment, breathing apparatus, generators, and air machines, including gas, oil, vehicle replacement costs and equipment replacement costs	Estimated	526,110	528,860

FUND	FUNCTION	CODE
100	Public Safety	501

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6500000	Contract Services	Breathing equipment maintenance, physician services, ladder testing, and other minor contract services	Estimated	$ 115,370	$ 54,020
6600000	Professional Development	Continuing education, maintenance of required certifications, books, dues, subscriptions, and conferences such as League of California Cities, California Fire Chiefs' Administrative Fire Services Workshop, Fire Instructors Workshop, Training Officer Symposium and California Conference of Arson Investigators	Estimated	23,850	24,230
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals and other processing charges such as respiratory screening and fingerprinting	Estimated	3,350	3,350
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	15,000	15,000
9404033	Contribution to Public Safety Facilities Project Fund for Public Safety Facilities Project	Contribution to the Public Safety Facilities Project and eventual debt service payments	Estimated	1,800,000	1,800,000

FUND	FUNCTION	CODE
100	Public Safety	501.5XXX

Casey Bryson, *Fire Chief*

Matt Miranda, *Battalion Chief - Operations*

Dave Van Son, *Battalion Chief - Community Risk Reduction*

This section includes Fire Department Programs that have differing levels of volume from year to year. In order to achieve consistency with the established and ongoing business of the Department in the Fire Department section, the activities in this section have been segregated. Included here are the Chipping Program, Wildfire Consultation Program, Grants, Donations and Contract Services for the Weed Abatement Program.

The Chipping Program, funded through the San Luis Obispo County Fire Safe Council (SLOCFSC), provides an economical way for citizens with large land parcels to dispose of brush & trees in an environmentally friendly manner. This program is grant supported and will end if funds are lost. The SLOCFSC also provides funding for the Wildfire Consultation Program.

Department staff have been successful in securing competitive grants from the Office of Traffic Safety, the Assistance to Firefighters' Grant Program, and the Office of Homeland Security. The Department can use these grant funds to enhance the safety of the Community and fire personnel through the purchase of equipment, supplies, studies, and training that would not be possible without the grants.

The Donation Program is an important part of Community involvement. Donations provide an avenue for the purchase of equipment when City funds or grants are not available.

The costs of the Weed Abatement Program are split between this section and the Fire Department section. This section contains the costs for Weed Abatement Contract Services. This is the amount the City pays to a contractor to abate weeds on non-compliant lots. The City then bills the property owner for the related costs. The Contract Services cost varies from year to year based on the number of non-compliant lots. The costs that are combined in the Fire Department section of the budget (staffing, supplies, overhead, etc.) are consistent year to year, regardless of the level of lots needing cutting.

Work Program Highlights for Next Two-Year Budget

* Better prepare the City and staff for emergencies
* Continue successful Weed Abatement Program to help community continue to be fire wise
* Continue Wildfire Consultations with grant funding

FUND	FUNCTION	CODE
100	Public Safety	501.5XXX

Performance / Workload Measures

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Weed Abatement						
Properties evaluated	11,169	11,282	11,186	11,282	11,290	11,290
Property owners advised	5,655	6,272	4,500	6,000	6,000	6,000
Lots abated through contract	24	23	20	25	25	25

DEPARTMENT BUDGETS
Fire Grants and Programs

FUND	FUNCTION	CODE
100	Public Safety	501.5XXX

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 PROJECTED	2026-2027 PROJECTED
EMPLOYEE SERVICES							
5300000	Overtime	$ 3,084	$ 1,989	$ -	$ 2,000	$ -	$ -
5800000	Benefits, Insurance & Taxes	24	19	-	-	-	-
	Total Employee Services	3,108	2,008	-	2,000	-	-
OPERATIONS							
6050000	Office Expense	6,075	4,666	3,800	5,160	2,320	2,340
6070000	Advertising	-	2,335	-	-	-	-
6400000	Operating Supplies	6,763	86	-	-	-	-
6500000	Contract Services	131,924	154,499	104,870	142,580	75,620	76,380
	Total Operations	144,762	161,586	108,670	147,740	77,940	78,720
SPECIAL PROJECTS							
7702016	COVID-19 Protective Measures	2,105	-	-	-	-	-
	Total Special Projects	2,105	-	-	-	-	-
ACTIVITY TOTAL		$ 149,975	$ 163,594	$ 108,670	$ 149,740	$ 77,940	$ 78,720

FUND	FUNCTION	CODE
100	Public Safety	501.5XXX

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, copies, office supplies, toner, office equipment maintenance and small office equipment	Estimated	$ 2,320	$ 2,340
6500000	Contract Services	Weed abatement services	Estimated	75,620	76,380

FUND	FUNCTION	CODE
100	Public Safety	501.5030

Casey Bryson, *Fire Chief*

Matt Miranda, *Battalion Chief - Operations*

Dave Van Son, *Battalion Chief - Community Risk Reduction*

The Mutual Aid Program was established to further develop Public Safety employees who respond to and mitigate the wide array of natural and man-made disasters that are prone to exist in the local community and throughout California. This program has enabled on-the-job experience to coincide with disaster training and education to respond to large scale, multi-agency disasters where a large resource commitment is required and a variety of incident management positions are necessary to effectively and efficiently mitigate the emergency response and recovery efforts. These opportunities and experiences have qualified a large number of employees in the different disciplines of emergency management and have provided enhanced capabilities to engine companies. This program is reimbursed through mutual aid payments established under the California Fire Assistance Agreement (CFAA) and U.S. Forest Service (USFS) Los Padres Cooperative Agreements.

The extent of mutual aid activity varies with the severity of the fire season and state-wide needs. The Fire Department responds to approximately 20 to 35 reimbursable assignments per year.

Work Program Highlights for Next Two-Year Budget

* Enhance the Fire Department's abilities to respond to and manage large scale disasters and emergencies
* Be an active participant in the California Mutual Aid System through the California Fire Assistance Agreement (CFAA)
* Be an active participant in the USFS Cooperative Agreement with the Los Padres National Forest
* Fulfill trainee opportunities and experiences that qualify individuals through the California Incident Command Certification System
* Foster relationships with allied agencies that are mutually advantageous in the interest of life, environment and property
* Practice fiscal responsibility and efficient budgetary measures
* Maintain adequate staffing levels to appropriately respond to all emergencies and be an integral part of the mutual aid system
* Provide opportunities for personnel to obtain the required hours of mandated training per year
* Maintain apparatus and equipment in a state of readiness with adequate back up units
* Monitor auto aid and mutual aid contracts with neighboring cities and counties
* Support the Type III XSL SLO County Incident Management Team and the Type II Central Coast Interagency Incident Management Team

FUND	FUNCTION	CODE
100	Public Safety	501.5030

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Personnel reimbursements	$ 238,803	$ 616,283	$ 300,000	$ 626,837	$ 300,000	$ 300,000
Expense reimbursements	23,676	33,005	15,000	60,702	15,000	15,000
Equipment rental	46,710	128,734	60,000	153,031	60,000	60,000
Administrative reimbursements	51,004	166,388	60,000	141,627	60,000	60,000
Total reimbursements	$ 360,193	$ 944,410	$ 435,000	$ 982,197	$ 435,000	$ 435,000
Number of Mutual Aid incident responses	23	27	30	37	30	30

DEPARTMENT BUDGETS
Mutual Aid Program

FUND	FUNCTION	CODE
100	Public Safety	501.5030

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5200000	Wages	$ -	$ -	$ 13,840	$ -	$ 13,840	$ 14,260
5300000	Overtime	232,211	302,388	121,200	534,230	121,200	124,830
5800000	Benefits, Insurance & Taxes	22,376	26,670	12,140	54,420	13,940	15,160
	Total Employee Services	254,587	329,058	147,180	588,650	148,980	154,250
OPERATIONS							
6400000	Operating Supplies	17,444	22,820	15,000	34,340	22,070	20,360
6450000	Vehicle & Equipment Operating Costs	-	-	5,500	2,000	5,500	2,250
	Total Operations	17,444	22,820	20,500	36,340	27,570	22,610
ACTIVITY TOTAL		$ 272,031	$ 351,878	$ 167,680	$ 624,990	$ 176,550	$ 176,860

DEPARTMENT BUDGETS
Mutual Aid Program

FUND	FUNCTION	CODE
100	Public Safety	501.5030

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5200000	Wages	Wages for reserve/seasonal (non-benefited) staff	Estimated	$ 13,840	$ 14,260
5300000	Overtime	Overtime costs	Estimated	121,200	124,830
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	13,940	15,160
6400000	Operating Supplies	Travel costs and other fire operating supplies	Estimated	22,070	20,360
6450000	Vehicle & Equipment Operating Costs	Vehicle repair	Estimated	5,500	2,250

FUND	FUNCTION	CODE
100	General Government	601

Phil Dunsmore, *Community Development Director*

Kelly Gleason, *Planning Manager*

Bruce St. John, *Chief Building Official*

The Community Development Department is responsible for managing the City's Central Reception services and reviewing all construction permits and planning projects in the City. The department maintains, amends and administers the City's General Plan, zoning ordinance, building code, native tree ordinance and CEQA environmental regulations. The department provides three main functions: Planning Services, Building Services, and Permit Center/Customer Service. Planning Services develops and implements long range plans and standards to ensure logical growth while preserving Atascadero's "quality of life" environment. Planning Services also reviews current development projects for consistency with City codes and policies and while performing outreach and public hearings on a variety of projects. Building Services provides plan check and construction inspection services to implement the State's building and fire code and to protect the public's health and safety. The department also manages the one-stop Permit Center and provides customer service for all development, business license, and environmental related issues with an emphasis on customer service and efficiency. The Community Development Department provides technical analysis and recommendations to the Design Review Committee, Planning Commission and City Council on all land use issues upon which they must act.

Department Mission Statement: Dedicated to Atascadero's character and safety by helping people plan and build quality projects.

Accomplishments in the Prior Two-Year Budget

* Completed CEQA streamlining code update including grading standards, watercourse adjacent development standards and standards related to development of historic and biologically sensitive properties
* Developed and adopted Objective Design Standards, consistent with State law for multi-family and mixed-use development
* Completed State required updates to the City's ADU ordinance
* Continued the Citywide General Plan Update effort
* Commenced the Citywide comprehensive Zoning Code Update
* Processed major development projects such as Centenial Plaza, Dove Creek Mixed-Use, Del Rio Marketplace, and La Moda
* Processed 80 planning applications submitted in 2023 and 2024
* Processed over 4,000 permit reviews by planning and building from 2023-2024
* Issued 1850 construction permits

FUND	FUNCTION	CODE
100	General Government	601

Work Program Highlights for Next Two-Year Budget

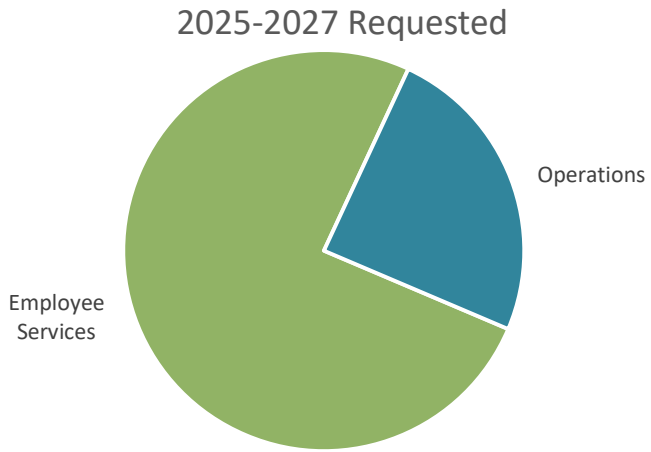
* Complete and adopt the 2045 General Plan
* Complete and adopt the comprehensive Zoning Code Update
* Adopt the 2025 Building Code and local amendments
* Facilitate the construction permitting process for Barrel Creek, Dove Creek, Del Rio Marketplace continued phases, and Del Rio Ranch
* Continue to provide next day inspections for all projects
* Increase in-house plan check to commercial tenant improvements and commercial additions

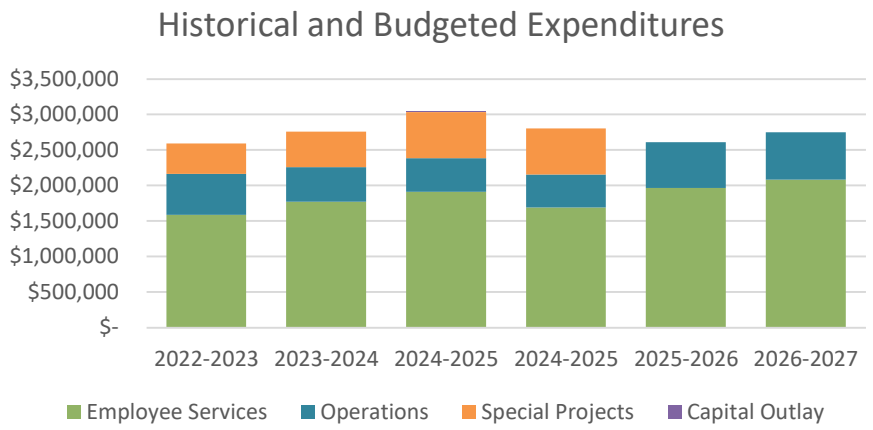
Performance / Workload Measures

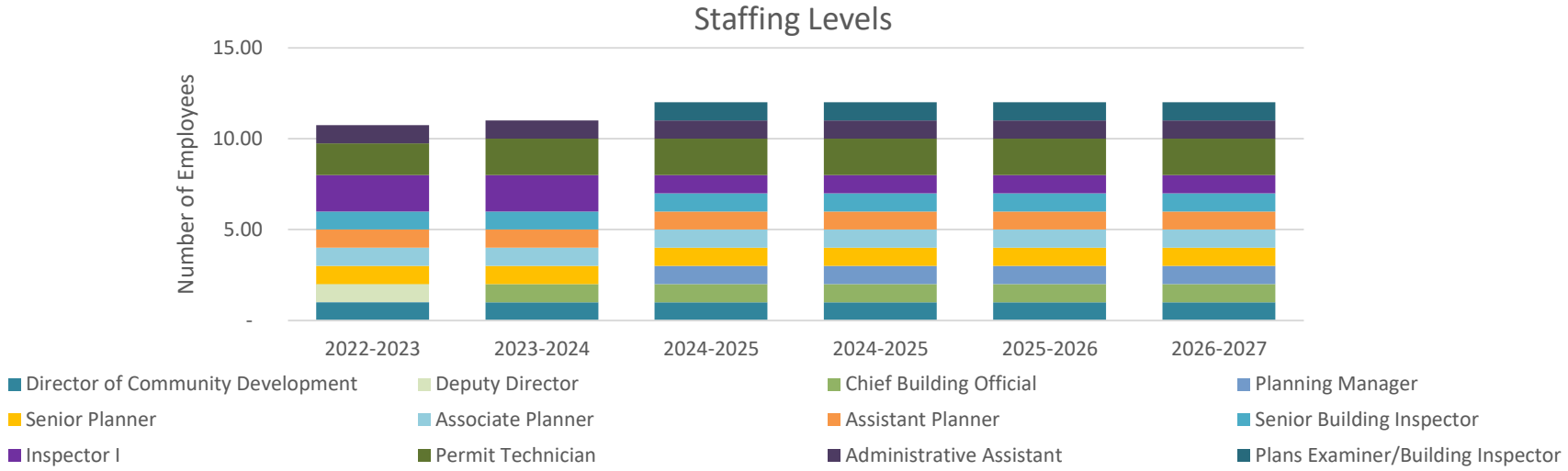
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Planning Applications	107	87	68	65	68	84
Planning Commission Meetings	20	18	22	20	20	20
Public Records Requests	85	100	35	89	90	72
Property Information Requests	324	267	300	250	221	300
Permit Center Customers	3,200	3,200	3,200	3,200	3,200	3,200
Site Visits	320	350	350	350	350	350
Community Presentations / Workshops	35	35	35	35	35	35
Building Permit Plan Checks	2,476	2,800	2,800	2,435	2,300	2,500
DRC Appearance Review (COM / IND / MFR)	20	20	20	20	20	20
Business License Review / Zoning Clearance	300	300	300	300	300	300
Permits Applied-Structures	165	165	165	165	165	165
Permits Applied-Other	1,765	2,000	1,800	1,900	1,950	2,000
Building / Inspections	1,987	2,500	2,500	2,500	2,500	2,500

FUND	FUNCTION	CODE
100	General Government	601

Budget at a Glance







DEPARTMENT BUDGETS
Community Development

FUND	FUNCTION	CODE
100	Community Development	601

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 964,574	$ 1,071,837	$ 1,204,520	$ 1,064,590	$ 1,218,600	$ 1,293,480
5200000	Wages	18,666	25,585	31,720	15,820	31,720	32,350
5300000	Overtime	32,696	19,041	15,340	7,660	15,340	15,800
5400000	Other Pay	11,630	89,548	10,630	19,360	7,630	8,040
5800000	Benefits, Insurance & Taxes	557,304	563,829	648,020	580,890	689,200	733,840
	Total Employee Services	1,584,870	1,769,840	1,910,230	1,688,320	1,962,490	2,083,510
OPERATIONS							
6050000	Office Expense	21,763	23,842	15,180	15,300	17,980	20,400
6070000	Advertising	5,137	4,707	5,500	3,500	4,000	4,000
6100000	Computer Maintenance & Replacement	166,564	156,597	182,460	182,460	230,230	235,680
6200000	Insurance	44,168	28,655	35,990	35,990	48,520	60,650
6250000	Occupancy Charges	87,000	91,660	94,830	94,830	78,060	85,380
6350000	Communications	5,110	5,421	4,350	3,000	3,500	3,500
6400000	Operating Supplies	1,461	1,408	1,150	880	750	1,050
6450000	Vehicle & Equipment Operating Costs	16,414	18,999	17,350	16,350	17,100	17,300
6500000	Contract Services	189,060	136,365	90,000	90,000	210,200	210,200
6600000	Professional Development	41,094	18,039	18,200	21,700	27,550	19,300
6650000	Recruitment	1,310	2,494	850	1,760	950	950
6990000	Contingency	-	-	5,000	-	6,000	6,000
	Total Operations	579,081	488,187	470,860	465,770	644,840	664,410

DEPARTMENT BUDGETS
Community Development

FUND	FUNCTION	CODE
100	Community Development	601

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101000	Office Furniture	$ -	$ 783	$ -	$ -	$ -	$ -
7812077	Development of Housing Element and Inclusionary Housing Policy - SB2 Planning Grant	4,989	14,250	-	-	-	-
7812165	Mixed Use Development Standards	20,343	91,462	-	-	-	-
7812166	Zoning/Subdivision Ordinance Update	67,608	19,746	-	-	-	-
7812511	Zoning Code Update	-	-	150,000	150,000	-	-
7812167	ADU Accessibility & Development	30,738	-	-	-	-	-
6702065	General Plan Update	302,449	370,633	500,010	500,010	-	-
	Total Special Projects	426,127	496,874	650,010	650,010	-	-
CAPITAL OUTLAY							
7102066	Electronic Plan Review Equipment	-	-	4,500	-	-	-
	Total Capital Outlay	-	-	4,500	-	-	-
ACTIVITY TOTAL		$ 2,590,078	$ 2,754,901	$ 3,035,600	$ 2,804,100	$ 2,607,330	$ 2,747,920

DEPARTMENT BUDGETS
Community Development

FUND	FUNCTION	CODE
100	Community Development	601

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 1,218,600	$ 1,293,480
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	31,720	32,350
5300000	Overtime	Overtime costs	Estimated	15,340	15,800
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	7,630	8,040
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	689,200	733,840
6050000	Office Expense	Mailing costs, printing, copy and paper costs, general office products, office equipment, and related maintenance	Estimated	17,980	20,400
6070000	Advertising	Cost of public notices and community promotions	Estimated	4,000	4,000
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	230,230	235,680
6200000	Insurance	Allocated portion of liability coverage	Allocated	48,520	60,650
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	78,060	85,380
6350000	Communications	Telephone and cell phone services	Estimated	3,500	3,500
6400000	Operating Supplies	Inspection tools, safety items and field supplies	Estimated	750	1,050
6450000	Vehicle & Equipment Operating Costs	Gasoline, oil, vehicle repairs, vehicle replacement and car allowance	Estimated	17,100	17,300
6500000	Contract Services	Contract arborist, contract building plan check, contract engineering plan check, special consultants, and document imaging	Estimated	210,200	210,200
6600000	Professional Development	Professional development activities and professional organization memberships for planning staff, building staff and the City Planning Commission	Estimated	27,550	19,300

FUND	FUNCTION	CODE
100	Community Development	601

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals and other processing charges	Estimated	$ 950	$ 950
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	6,000	6,000

FUND	FUNCTION	CODE
100	Community Development	601.7011

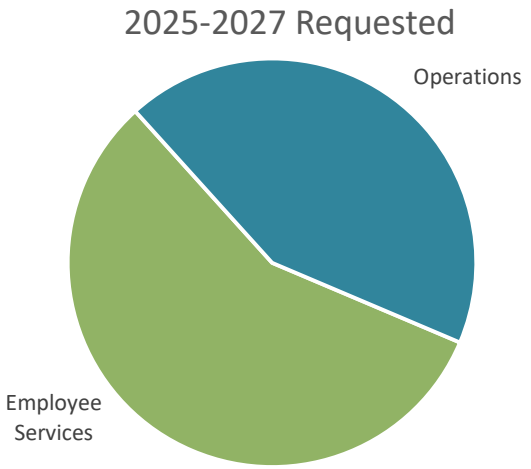
Phil Dunsmore, Community Development Director

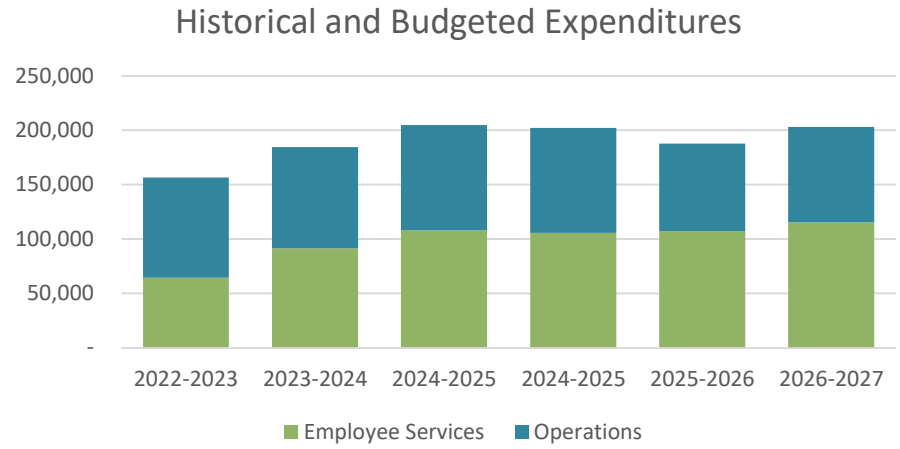
Loreli Cappel, *Deputy Director of Economic and Community Development*

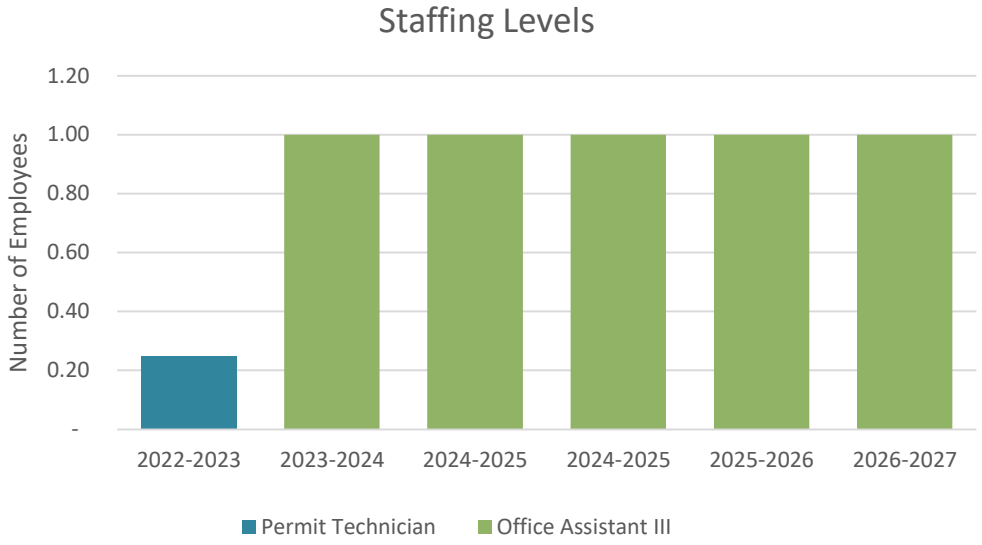
Administrative City Hall support services is managed by the Community Development Department. This is the primary point of contact for citizens and customers for business activities, whether by walk-in, e-mail or telephone. This function includes management, delivery and distribution of U.S. mail, general screening of walk-in questions, phone reception and dispatch of citizens and customers to other departments as well as historical society tours, bus passes, volunteer coordination, business license renewals and public records requests. In addition, staff provides administrative support to all the departments within the City by directing walk-in traffic, completing copy requests, and all other miscellaneous customer service duties in support of all departments as required.

FUND	FUNCTION	CODE
100	Community Development	601.7011

Budget at a Glance







DEPARTMENT BUDGETS
Central Reception

FUND	FUNCTION	CODE
100	Community Development	601.7011

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 15,285	$ 30,380	$ 61,090	$ 59,400	$ 58,580	$ 63,350
5200000	Wages	29,964	33,374	-	-	-	-
5300000	Overtime	203	18	-	-	-	-
5800000	Benefits, Insurance & Taxes	19,019	27,887	47,010	46,270	48,510	52,090
	Total Employee Services	64,471	91,659	108,100	105,670	107,090	115,440
OPERATIONS							
6050000	Office Expense	826	616	900	1,000	900	940
6100000	Computer Maintenance & Replacement	20,540	19,170	19,480	19,480	20,580	21,250
6200000	Insurance	2,663	2,357	2,960	2,960	4,010	5,000
6250000	Occupancy Charges	66,550	70,140	72,560	72,560	54,460	59,570
6350000	Communications	289	299	190	240	280	280
6400000	Operating Supplies	56	-	30	-	-	-
6600000	Professional Development	-	-	410	250	400	380
6650000	Recruitment	1,180	420	180	-	150	150
	Total Operations	92,104	93,002	96,710	96,490	80,780	87,570
ACTIVITY TOTAL		$ 156,575	$ 184,661	$ 204,810	$ 202,160	$ 187,870	$ 203,010

DEPARTMENT BUDGETS
Central Reception

FUND	FUNCTION	CODE
100	Community Development	601.7011

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 58,580	$ 63,350
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	48,510	52,090
6050000	Office Expense	Mailing costs, printing, copy and paper costs, general office products, office equipment and related maintenance	Estimated	900	940
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	20,580	21,250
6200000	Insurance	Allocated portion of liability coverage	Allocated	4,010	5,000
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	54,460	59,570
6350000	Communications	Telephone and fax services	Estimated	280	280
6600000	Professional Development	Training for staff	Estimated	400	380
6650000	Recruitment	Cost of employee recruitment including advertising and other recruitment costs	Estimated	150	150

FUND	FUNCTION	CODE
100	General Government	607

Phil Dunsmore, *Community Development Director*

Loreli Cappel, *Deputy Director of Economic and Community Development*

The 2025 Action plan endorsed by the City Council includes goals to strengthen and support Economic Development. The strategic plan includes a series of action items for the next two years that are designed to enhance Economic and Community Vibrancy for Atascadero. This includes seeking new business that can support head of household jobs, supporting the expansion of broadband high-speed internet connections, and helping to make Atascadero an attractive place to live, entertain, and thrive. In this endeavor, the City is responsible for the implementation of policies and programs to improve the economic strength of Atascadero. The goal is to support local business, industry, downtown, and job development. The City leads the efforts to implement policies, programs and projects that strengthen head of household jobs and the City's revenue base, while working to improve economic conditions of the City and the community as a whole.

In addition to Economic Development activities, the role of economic and business development intertwines with long range planning to ensure that policy development is geared towards careful, sustainable planning, while attracting new business, housing, and opportunities for all.

Department Mission Statement: Dedicated to enhancing, and preserving Atascadero's character and safety by helping people plan and build quality projects.

Accomplishments in the Prior Two-Year Budget

* Completed extensive community engagement, plans, and construction of the Downtown Infrastructure Enhancement Project
* Positioned Centennial Plaza for development through surplus land act, issued request for proposals, and selected developer to create a $13 million investment
* Completed the North County Broadband Strategic Plan in collaboration with Paso Robles, which facilitated miles of fiber installation, 10G dark fiber network for City anchor institutions, and $6.8M in federal funding
* General Plan Update and comprehensive overhaul of Zoning Code will be completed Summer 2025 and will increase vibrancy in the Downtown and revenue citywide
* Continued to recruit and attract new businesses in the downtown adding vibrancy and shopping and dining options for residents
* Created an incentive program for new restaurants through the Restaurant Low-Interest Loan Program
* Helped to realize new development including Del Rio Marketplace, Barrel Creek, Dove Creek, and Del Rio Ranch
* Continued creative support of buildout of Springhill/Home Depot node with the potential of a new restaurant to develop on the empty pad in front of Springhill Suites.

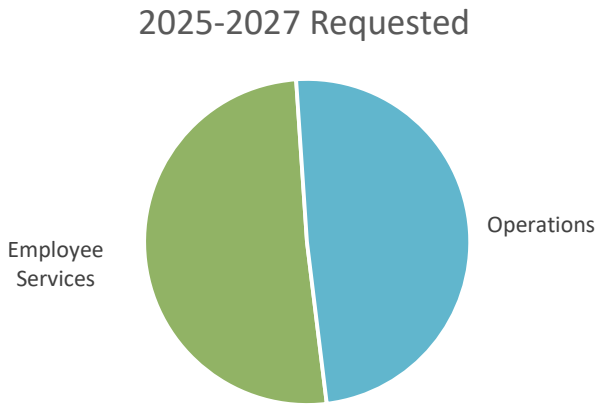
FUND	FUNCTION	CODE
100	General Government	607

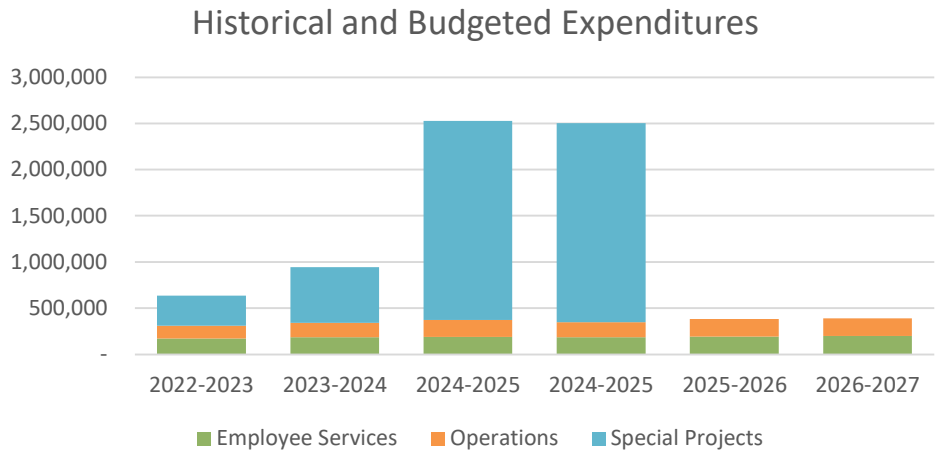
Work Program Highlights for Next Two-Year Budget

* Facilitate high-wage job growth and increase city tax base by building relationships and seeking new investment
* Support Downtown vibrancy through business attraction, retention, and facilitation of new development/redevelopment
* Continue efforts to bring new tenants and investment to Kmart, Colony Square, Santa Cruz Road, Del Rio Road, Santa Barbara Road, and continue fill downtown vacancies
* Facilitate additional broadband high-speed internet fiber for unserved and underserved residents and businesses through grants and internet service provider partnerships
* Support Marketing and Events Team with ribbon cuttings, press releases, and media requests
* Continue to engage in regional economic development efforts with other jurisdictions and neighboring counties to align with state goals for increased funding.
* Complete General Plan, and Zoning Code Update and prepare for next Housing Element Cycle
* Support staff goal of obtaining Accredited California Economic Developer (ACE) designation from California Association for Local Economic Development (CALED).

FUND	FUNCTION	CODE
100	General Government	607

Budget at a Glance





DEPARTMENT BUDGETS
Economic & Business Development

FUND	FUNCTION	CODE
100	Community Development	607

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 128,494	$ 137,039	$ 141,290	$ 140,810	$ 145,030	$ 149,380
5800000	Benefits, Insurance & Taxes	40,675	45,651	46,950	44,050	47,540	49,900
	Total Employee Services	169,169	182,690	188,240	184,860	192,570	199,280
OPERATIONS							
6050000	Office Expense	-	-	-	-	-	100
6070000	Advertising	-	247	-	-	2,000	2,000
6100000	Computer Maintenance & Replacement	3,460	10,870	11,000	11,000	11,980	12,280
6200000	Insurance	-	4,817	6,050	-	7,370	9,210
6250000	Occupancy Charges	4,210	4,430	4,580	4,580	6,300	6,890
6400000	Operating Supplies	-	129	-	-	-	-
6500000	Contract Services	-	488	5,000	-	5,000	-
6600000	Professional Development	-	-	3,700	3,700	4,200	4,450
6720000	Chamber of Commerce	129,600	133,747	137,480	138,960	143,000	147,000
6740000	Business Development	2,500	2,500	14,000	3,000	8,000	8,500
	Total Operations	139,770	157,228	181,810	161,240	187,850	190,430

DEPARTMENT BUDGETS
Economic & Business Development

FUND	FUNCTION	CODE
100	Community Development	607

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7607023	Economic Development-Downtown	$ 126,203	$ -	$ 374,380	$ 374,380	$ -	$ -
7702256	Broadband Enhancement Project	200,000	89,950	1,298,160	1,298,160	-	-
7607010	Restaurant Loan Program	-	513,435	486,560	486,560	-	-
	Total Special Projects	326,203	603,385	2,159,100	2,159,100	-	-
ACTIVITY TOTAL		$ 635,142	$ 943,303	$ 2,529,150	$ 2,505,200	$ 380,420	$ 389,710

FUND	FUNCTION	CODE
100	Community Development	607

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 145,030	$ 149,380
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation and fringe benefits	Estimated	47,540	49,900
6050000	Office Expense		Estimated	-	100
6070000	Advertising	Advertising to promote special events	Estimated	2,000	2,000
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support	Allocated	11,980	12,280
6200000	Insurance	Allocated portion of liability coverage	Allocated	7,370	9,210
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	6,300	6,890
6500000	Contract Services	Grant writing contract services	Estimated	5,000	-
6500000	Professional Development	Professional development activities and professional organization memberships	Estimated	4,200	4,450
6720000	Chamber of Commerce	Agreement with the Chamber of Commerce	Contract	143,000	147,000
6740000	Business Development	Program to promote business development through a digitial marketing campaign	Contract	8,000	8,500

FUND	FUNCTION	CODE
100	General Government	701

Terrie Banish, *Community Services and Promotions Director*

The City of Atascadero's Community Services Department oversees operations for Special Events, Recreation, the Pavilion on the Lake, the Zoo, the Skate Park, the Colony Park Community Center, the City's Public Information Officer, the City's Marketing and Promotions Program, and the liaison for the Atascadero Tourism Business Improvement District.

Some of the popular Special Events that the department offers include the annual Tamale Festival in May, the Summer Concert Series that runs June through August, Cruisin' Weekend in August, and Winter Wonderland in December. These events bring the community together and continue to promote the simply genuine character of the City of Atascadero.

The City of Atascadero's Promotions and Marketing budget is designed to promote the City's assets, create and promote events that appeal to the local community, attract county residents and encourage visitors who are already here to "stay, spend and enjoy." This budget focuses on supporting local businesses through promotions and events that drive traffic into the City. Growth in retail and restaurant sales helps attract more business to the area, which will foster economic growth. The City's Marketing budget focuses to establish, create and promote both community and signature City events and City sponsored events. In addition, it complements the marketing efforts being done outside the County through the Atascadero Tourism Business Improvement District's marketing efforts to encourage travel to our area to "sleep, stay, spend".

Department Mission Statement: Working together to SERVE, build COMMUNITY and enhance QUALITY OF LIFE!

Accomplishments in the Prior Two-Year Budget

* Established the Community Services and Promotions Department overseeing divisions including the Zoo, the Pavilion, the Colony Park Community Center, the Skate Park, Special Events, Recreation, and Promotions
* Achieved Association of Zoos & Aquariums Accreditation for the Zoo for five years
* Added new events with Fall First Fridays and a new theme to them, like Dia de los Muertos
* Continued the success of signature City events like Tamale Festival, Cruisin Weekend, Winter Wonderland, and Brew at the Zoo and City sponsored events like Central Coast Cider Festival, Central Coast Beer Festival, and the Atascadero Fall Festival
* Introduced a new Holiday Lighting event, "Garden Lights & Winter Nights" that took place December- mid January 2025
* Expanded the Kickball program and introduced a new Youth Pickleball program

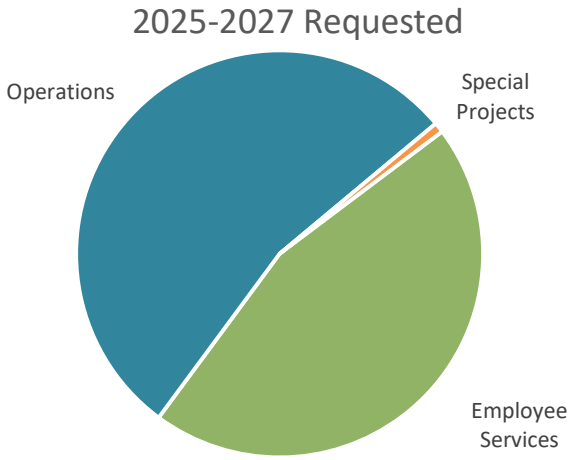
FUND	FUNCTION	CODE
100	General Government	701

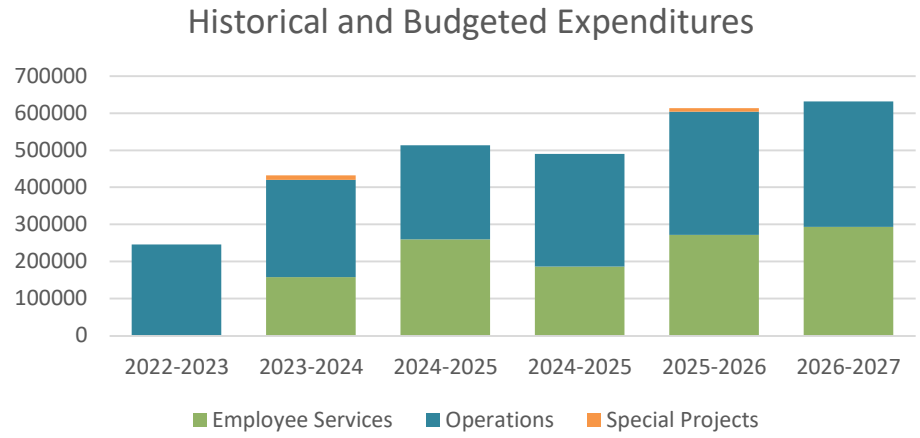
Work Program Highlights for Next Two-Year Budget

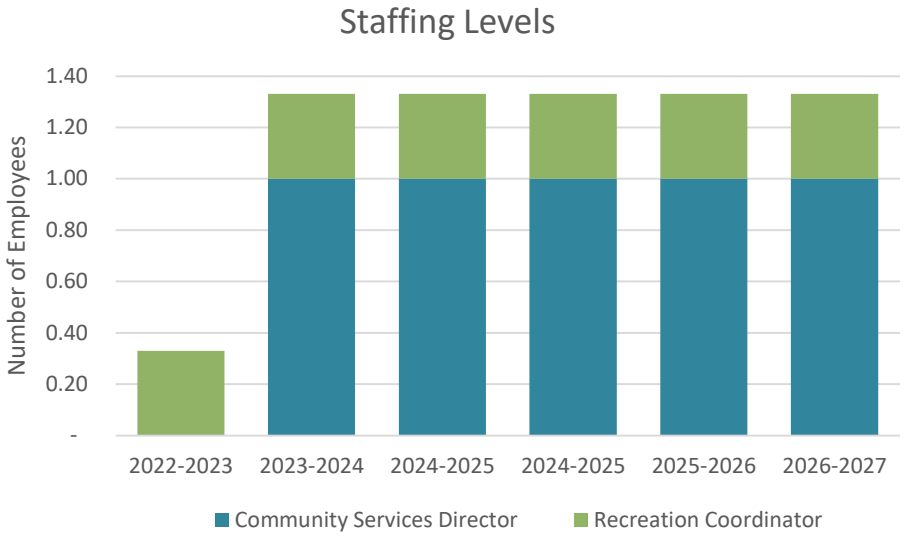
* Rebrand the Charles Paddock Zoo to provide a brand that has a broader appeal with it's geographic footprint and name more recognizable to visitors and in the Zoo industry
* Launch a new marketing plan and sponsorship program for the Zoo
* Continue the success and implementation of the signature and community events, along with growing event sponsorship programs
* Add to Recreation activities in both Youth and Adult Sports programs and contracted instructor offerings
* Promote the Pavilion on the Lake by participating in Wedding Expositions and expanding the marketing reach to additional potential renters
* Launch a new Paddleboat Concessionaire at Atascadero Lake Park
* Work toward food truck offering options at the Zoo during the weekends

FUND	FUNCTION	CODE
100	General Government	701

Budget at a Glance







DEPARTMENT BUDGETS
Community Services

FUND	FUNCTION	CODE
100	General Government	701

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ -	$ 121,794	$ 202,470	$ 131,160	$ 202,330	$ 218,820
5200000	Wages	189	-	-	-	-	-
5300000	Overtime	-	15	400	350	-	-
5400000	Other Pay	-	-	3,000	2,570	2,750	2,970
5800000	Benefits, Insurance & Taxes	12	36,537	54,000	52,030	66,780	71,730
	Total Employee Services	201	158,346	259,870	186,110	271,860	293,520
OPERATIONS							
6050000	Office Expense	8,402	3,657	12,690	6,070	6,980	6,960
6070000	Advertising	71,382	68,164	51,600	66,270	69,950	71,450
6100000	Computer Maintenance & Replacement	-	5,400	5,490	5,490	21,030	21,730
6200000	Insurance	-	3,846	4,820	3,900	9,580	11,900
6250000	Occupancy Charges	-	8,120	8,400	8,400	13,380	13,560
6350000	Communications	-	-	780	-	-	-
6400000	Operating Supplies	55,010	49,354	55,240	53,600	52,980	56,400
6450000	Vehicle & Equipment Operating Costs	635	1,896	700	3,600	4,000	4,000
6500000	Contract Services	109,690	120,535	112,560	155,840	147,590	145,500
6600000	Professional Development	834	551	930	600	500	500
6990000	Contingency	-	-	-	-	6,000	6,000
	Total Operations	245,953	261,523	253,210	303,770	331,990	338,000
SPECIAL PROJECTS							
7101011	Desks	-	100	-	-	-	-
7152471	Ranger House Upgrades	-	12,040	-	-	10,000	-
	Total Special Projects	-	12,140	-	-	10,000	-
ACTIVITY TOTAL		$ 246,154	$ 432,009	$ 513,080	$ 489,880	$ 613,850	$ 631,520

DEPARTMENT BUDGETS
Community Services

FUND	FUNCTION	CODE
100	General Government	701

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 202,330	$ 218,820
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	2,750	2,970
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation and fringe benefits	Estimated	66,780	71,730
6050000	Office Expense	Mailing costs, stationary and office supplies	Estimated	6,980	6,960
6070000	Advertising	Cost of Council requested display ads	Estimated	69,950	71,450
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support	Allocated	21,030	21,730
6200000	Insurance	Allocated portion of liability coverage	Allocated	9,580	11,900
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	13,380	13,560
6350000	Communications	Telephone service	Estimated	-	-
6400000	Operating Supplies	Cost of recognition plaques, City pins, meeting refreshments and other special Council requests	Estimated	52,980	56,400
6450000	Vehicle & Equipment Operating Costs	Mileage costs	Estimated	4,000	4,000
6500000	Contract Services	Grant writing subscription and miscellaneous contractual services, including equipment rentals	Estimated	147,590	145,500
6600000	Professional Development	Conferences, memberships and subscriptions	Estimated	500	500
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Mandated	6,000	6,000
7152471	Ranger House Upgrades	Upgrades include two heating/air units, kitchen cabinet, a sink, lighting, and paint	Estimated	10,000	-

FUND	FUNCTION	CODE
100	General Government	711

Terrie Banish, *Community Services and Promotions Director* **Larisse Lopez**, *Recreation Supervisor*

The Recreation Division is part of the Community Services Department and includes the Colony Park Community Center, Recreation Programs (Classes, Sports Leagues, Special Events, etc.), and parks, fields, and BBQ area rentals. As part of Recreation Services, the City of Atascadero offers A-Town Park for scootering and skateboarding activities, Pickleball Courts, Joy Playground, and outdoor basketball courts as well as other outdoor spaces.

Recreation offers an extensive range of classes and programs designed to cater to the diverse interests and age groups within the community. From children to adults, there is something for everyone to enjoy. The classes span various categories, including fitness and wellness, arts and crafts, sports and recreation, dance and music, and educational workshops. Participants can engage in activities such as yoga, pottery, painting, soccer, basketball, and much more. These classes are led by experienced instructors who are passionate about their craft and provide a supportive and inclusive environment for participants to learn and grow. The recreation programs also include exciting events, community celebrations, and seasonal activities throughout the year. By offering these classes and recreational programs, the City is able to foster an active and vibrant community, enhance personal well-being, and provide opportunities for residents to connect, learn, and have fun in a safe and welcoming environment.

Department Mission Statement: Working together to SERVE, build COMMUNITY and enhance QUALITY OF LIFE.

Accomplishments in the Prior Two-Year Budget

* Dedicated one Recreation Coordinator position specifically to sports
* Added a Fall Youth Pickleball Program and expanded Adult Basketball and Adult Kickball Programs
* Increased revenue for the Recreation Guide through redesigning the magazine, which led to more advertising and increased readership
* Increased sponsorship across all of the City's Youth Sports Programs

Work Program Highlights for Next Two-Year Budget

* Add a Summer Aquatics Program that will begin in Summer 2025
* Increase contract classes and offer the community a wider range of opportunities

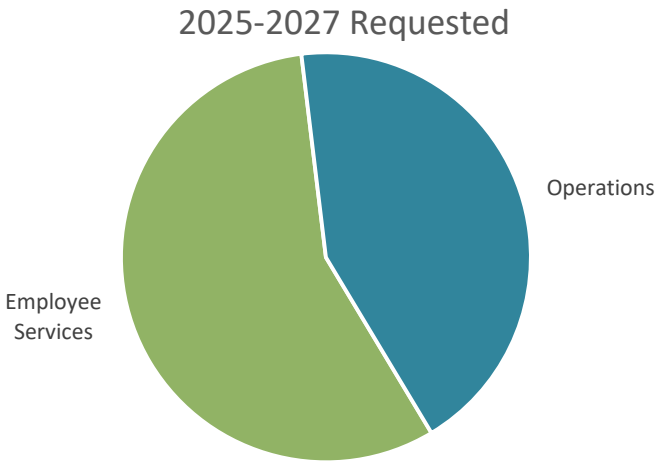
FUND	FUNCTION	CODE
100	General Government	711

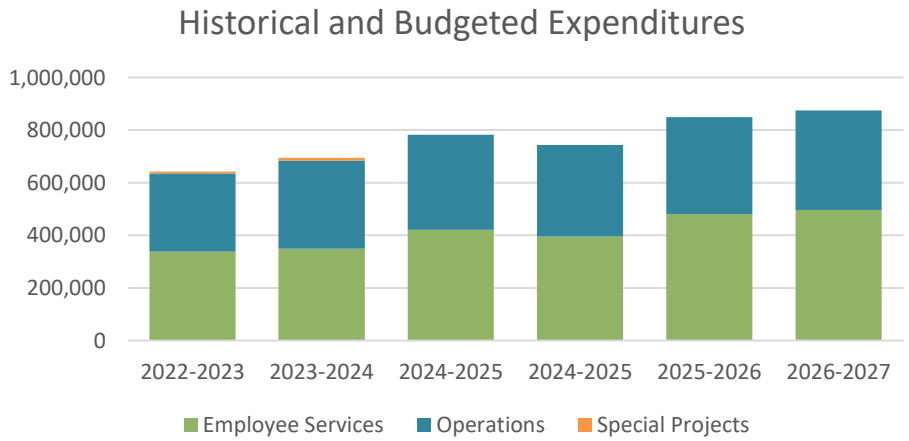
Performance / Workload Measures

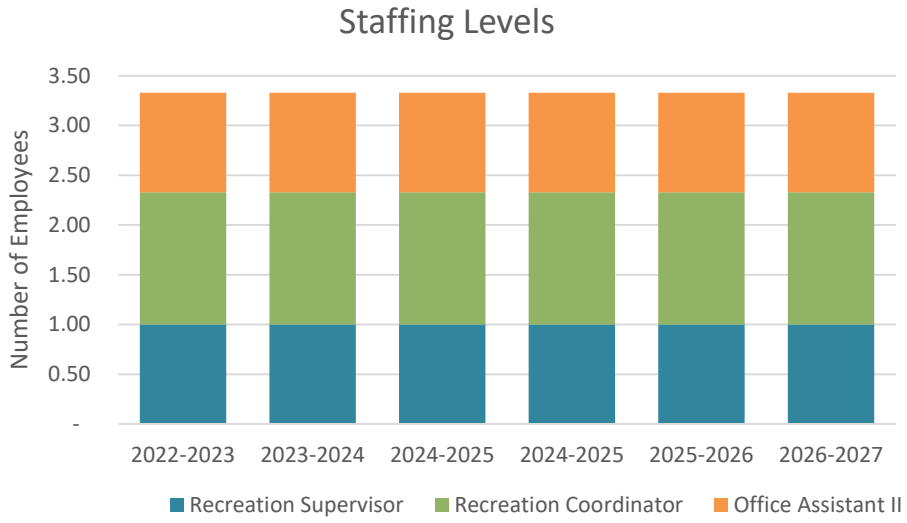
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Registration transactions	3,710	3,851	7,200	4,000	4,200	4,400
Adult sports participants	577	630	1,500	700	750	800
Contract class participants	1,527	1,575	3,300	2,000	2,200	2,400
Youth sports participants	579	716	1,500	825	850	900
Skate Park participants	1,921	1,684	1,650	1,356	1,500	1,650
BBQ reservations	241	258	425	400	400	400
Field rentals	214	316	200	350	350	350

FUND	FUNCTION	CODE
100	General Government	711

Budget at a Glance







DEPARTMENT BUDGETS
Recreation

FUND	FUNCTION	CODE
100	Community Services	711

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 168,949	$ 185,274	$ 205,170	$ 212,510	$ 227,840	$ 245,600
5200000	Wages	23,737	26,763	29,590	24,470	58,400	59,570
5300000	Overtime	1,046	175	-	580	-	-
5400000	Other Pay	3,124	-	-	190	-	-
5800000	Benefits, Insurance & Taxes	141,528	136,879	186,350	158,000	194,620	190,850
	Total Employee Services	338,384	349,091	421,110	395,750	480,860	496,020
OPERATIONS							
6050000	Office Expense	7,810	8,854	4,970	8,740	9,390	9,630
6070000	Advertising	21,218	26,957	26,900	26,100	27,170	27,260
6100000	Computer Maintenance & Replacement	28,075	30,060	30,550	30,550	37,270	38,510
6200000	Insurance	26,922	24,268	26,340	23,780	28,280	32,270
6250000	Occupancy	48,398	52,705	55,060	52,590	47,720	50,720
6300000	Utilities	4,651	4,871	4,450	4,450	5,110	4,890
6350000	Communications	755	745	2,790	2,790	2,810	2,820
6400000	Operating Supplies	22,942	33,550	39,360	34,820	38,110	39,120
6450000	Vehicle & Equipment Operating Costs	3,816	4,225	5,030	4,450	4,510	4,510
6500000	Contract Services	125,702	141,434	156,910	154,650	157,920	159,330
6600000	Professional Development	4,635	5,691	5,100	4,100	4,180	4,220
6650000	Recruitment	1,670	1,436	880	880	890	900
6990000	Contingency	-	-	2,500	-	4,500	4,500
	Total Operations	296,594	334,796	360,840	347,900	367,860	378,680

DEPARTMENT BUDGETS
Recreation

FUND	FUNCTION	CODE
100	Community Services	711

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7800402	Youth Scholarships	$ 437	$ 11,319	$ -	$ -	$ -	$ -
7107142	Event Booth Tents	5,330	-	-	-	-	-
7107141	Inflatable Movie Screen	1,838	-	-	-	-	-
	Total Special Projects	7,605	11,319	-	-	-	-
ACTIVITY TOTAL		$ 642,583	$ 695,206	$ 781,950	$ 743,650	$ 848,720	$ 874,700

DEPARTMENT BUDGETS
Recreation

FUND	FUNCTION	CODE
100	Community Services	711

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 227,840	$ 245,600
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	58,400	59,570
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	194,620	190,850
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	9,390	9,630
6070000	Advertising	Advertising for special events	Estimated	27,170	27,260
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	37,270	38,510
6200000	Insurance	Allocated portion of liability coverage and property insurance	Allocated	28,280	32,270
6250000	Occupancy	Allocated portion of building maintenance costs, rental of space for youth sports and aquatic facility, building alarm services, building repair supplies and services	Allocated	47,720	50,720
6300000	Utilities	Water, electricity, and natural gas	Estimated	5,110	4,890
6350000	Communications	Telephone and cell phone services	Estimated	2,810	2,820
6400000	Operating Supplies	Activity supplies, softballs, uniforms, trophies, minor recreation equipment, decorations for events, food/drink for events and other supplies	Estimated	38,110	39,120
6450000	Vehicle & Equipment Operating Costs	Vehicle repair, maintenance and replacement costs, gasoline, oil and mileage reimbursement	Estimated	4,510	4,510
6500000	Contract Services	Sports officials, instructor payments, equipment rentals, national sports team registration, building maintenance services, fees paid to accept registration payments by credit card, and other miscellaneous contract services	Estimated	157,920	159,330
6600000	Professional Development	Seminars, conferences, memberships, subscriptions, books and other training materials	Estimated	4,180	4,220

FUND	FUNCTION	CODE
100	Community Services	711

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6650000	Recruitment	Cost of employee recruitment including advertising and processing charges	Estimated	$ 890	$ 900
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	4,500	4,500

Pavilion

FUND	FUNCTION	CODE
100	General Government	712

Terrie Banish, *Community Services and Promotions Director* **Patti Deirmenjian**, *Senior Recreation Coordinator*

The Atascadero Lake Pavilion is a 10,000 square foot building that serves as a community-oriented facility for the citizens of Atascadero. Fees, charges, and use policies are established to keep the Pavilion affordable and accessible to both non-profit and private groups, while offsetting a significant percentage of the operating and maintenance costs. The outdoor gazebo on the lawn is the perfect romantic setting for a wedding ceremony with the lake as a natural scenic backdrop for photos. The floor-to-ceiling windows provide guests with a stunning view of the lake giving an event an open space atmosphere. The Pavilion on the Lake is available year round for weddings, banquets, meetings, fundraisers, and every type of event imaginable.

Department Mission Statement: The Pavilion carries out the City's Mission Statement through community service and enhanced quality of life - most assuredly with excellent public service and stewardship of the lake park environment.

Accomplishments in the Prior Two-Year Budget

* Trained new staff member to assist as a backup for facilities and event management and to help with workload to focus on expanding marketing of the facility
* Moved into new office in the nearby Ranger House, providing a quieter and more collaborative work space to enable working on administrative tasks without interruption
* Replaced window tinting on all 68 inside window panes
* Had the facility tented and treated for termites
* Replaced twenty-one (21) 8' banquet tables
* Replaced two 4x8 stage pieces

Work Program Highlights for Next Two-Year Budget

* Participate in County Wedding Expositions to expand marketing of the facility
* Increase social media exposure and marketing
* Contract for interior painting of the facility
* Replace existing window blinds
* Contract for exterior beam repairs

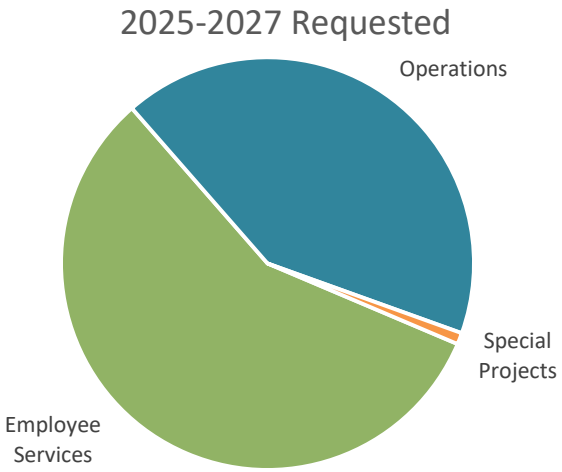
FUND	FUNCTION	CODE
100	General Government	712

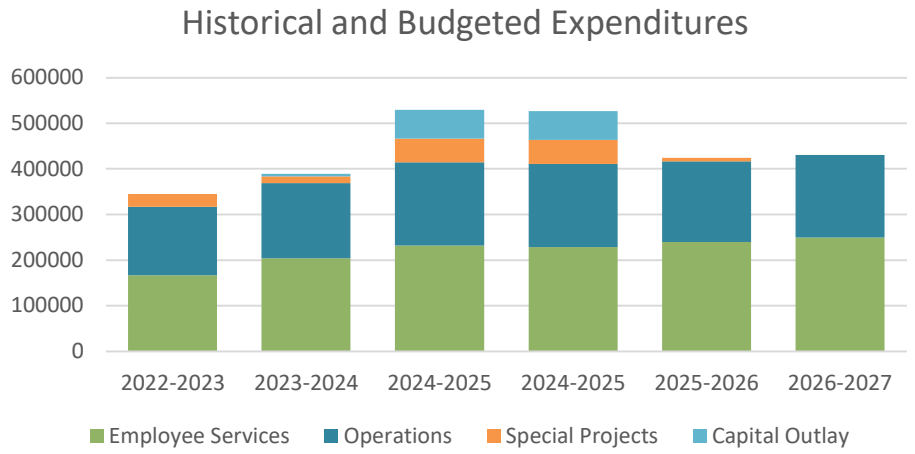
Performance / Workload Measures

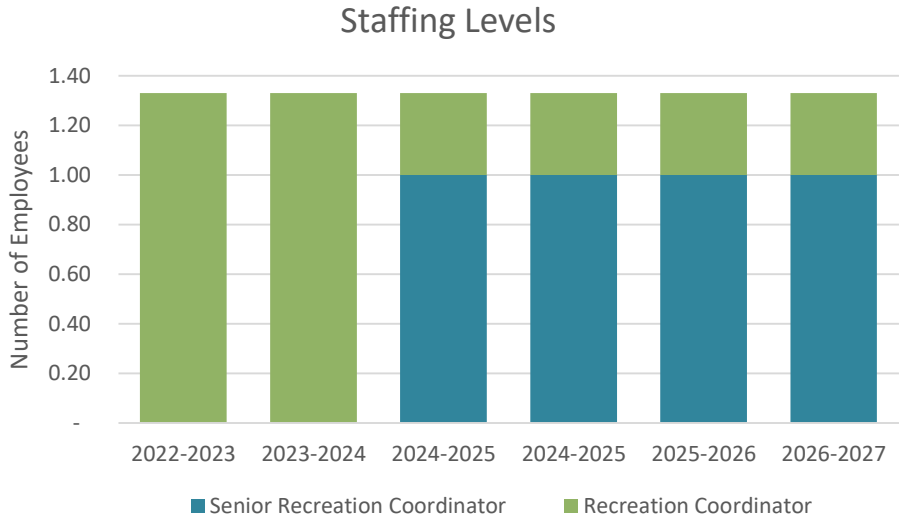
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Number of private group rentals	55	57	60	46	50	55
Number of non-profit group rentals	185	198	180	190	190	195
Number of City-sponsored rentals	26	44	30	43	40	40
Total hours of use for Recreation classes	125	156	125	168	160	160
Total hours of facility use	1,622	1,720	1,700	1,806	1,700	1,750
Hours of non-profit group use	746	771	750	830	750	775
Hours of City-sponsored use	196	264	150	259	250	250
Hours of private party use	555	530	550	550	550	575
Number of weddings	26	21	30	21	25	25
Number of fundraisers	7	7	6	9	10	10
Number of meetings	2	-	5	5	5	5
Number of banquets	7	9	5	14	10	10

FUND	FUNCTION	CODE
100	General Government	712

Budget at a Glance







DEPARTMENT BUDGETS
Pavilion

FUND	FUNCTION	CODE
100	Community Services	712

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 67,416	$ 94,347	$ 97,140	$ 94,980	$ 107,950	$ 112,450
5200000	Wages	37,892	37,244	50,290	51,330	50,290	51,290
5300000	Overtime	4,245	5,903	-	3,120	-	-
5400000	Other Pay	410	1,995	1,130	590	1,280	1,320
5800000	Benefits, Insurance & Taxes	57,097	64,800	83,420	78,630	80,020	84,190
	Total Employee Services	167,060	204,289	231,980	228,650	239,540	249,250
OPERATIONS							
6050000	Office Expense	333	530	1,180	920	1,020	1,020
6070000	Advertising	4,296	4,562	4,800	5,000	5,000	5,000
6100000	Computer Maintenance & Replacement	12,230	16,360	16,630	16,630	17,620	18,210
6200000	Insurance	9,786	10,174	11,930	11,780	13,770	16,330
6250000	Occupancy	57,190	67,990	69,470	69,470	53,520	54,240
6300000	Utilities	27,802	30,504	37,000	37,000	37,000	37,000
6350000	Communications	3,286	3,727	3,550	3,550	3,550	3,550
6400000	Operating Supplies	8,981	5,571	7,480	7,480	10,050	10,050
6450000	Vehicle & Equipment Operating Costs	343	224	2,600	1,300	2,100	2,100
6500000	Contract Services	25,284	24,057	27,070	28,900	27,800	28,650
6600000	Professional Development	-	-	100	100	100	100
6650000	Recruitment	518	812	300	200	300	300
6990000	Contingency	-	-	-	-	5,000	5,000
	Total Operations	150,049	164,511	182,110	182,330	176,830	181,550

DEPARTMENT BUDGETS
Pavilion

FUND	FUNCTION	CODE
100	Community Services	712

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7150710	Air Duct Cleaning	$ -	$ -	$ -	$ -	$ 5,000	$ -
7155003	Wood Floor Maintenance	-	-	-	-	2,700	-
7155000	Minor Building Projects	-	-	40,000	40,000	-	-
7101013	Tables	3,980	-	11,020	11,020	-	-
7152472	Termite Repairs	-	14,688	-	-	-	-
7155063	Door/Window Repairs	23,615	-	1,390	1,390	-	-
	Total Special Projects	27,595	14,688	52,410	52,410	7,700	-
CAPITAL OUTLAY							
8105001	Painting Projects	-	-	35,000	35,000	-	-
8104079	Window Shades/Blinds	-	-	28,000	28,000	-	-
7107135	Other Building Improvements	-	5,561	-	-	-	-
	Total Capital Outlay	-	5,561	63,000	63,000	-	-
ACTIVITY TOTAL		$ 344,704	$ 389,049	$ 529,500	$ 526,390	$ 424,070	$ 430,800

FUND	FUNCTION	CODE
100	Community Services	712

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 107,950	$ 112,450
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	50,290	51,290
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	1,280	1,320
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance, and fringe benefits	Estimated	80,020	84,190
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	1,020	1,020
6070000	Advertising	Advertising to promote the facility	Estimated	5,000	5,000
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	17,620	18,210
6200000	Insurance	Allocated portion of liability coverage and property insurance	Allocated	13,770	16,330
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	53,520	54,240
6300000	Utilities	Water, electricity, and natural gas	Estimated	37,000	37,000
6350000	Communications	Telephone and cell phone services	Estimated	3,550	3,550
6400000	Operating Supplies	Custodial supplies, building repair and maintenance supplies, personal safety supplies and minor equipment purchases	Estimated	10,050	10,050
6450000	Vehicle & Equipment Operating Costs	Mileage reimbursement	Estimated	2,100	2,100
6500000	Contract Services	Pass-through cost for event cleaning by private contractor, special contract cleaning of Pavilion equipment and facilities, equipment rental, security guards, building maintenance services, and contract services	Estimated	27,800	28,650
6600000	Professional Development	California Parks and Recreation Society conference and local workshops	Estimated	100	100
6650000	Recruitment	Cost of employee recruitment including advertising and other charges	Estimated	300	300

FUND	FUNCTION	CODE
100	Community Services	712

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	$ 5,000	$ 5,000
7150710	Air Duct Cleaning	Duct cleaning in various rooms of the Pavilion	Estimated	5,000	-
7155003	Wood Floor Maintenance	Buff and seal wood floor	Estimated	2,700	-

FUND	FUNCTION	CODE
100	General Government	714

Terrie Banish, *Community Services and Promotions Director*

Dr. Cynthia Stringfield, *Zoo Director*

The Zoo is the California Central Coast's only zoo accredited by the Association of Zoos and Aquariums. Nested on five wooded acres, the Zoo is home to hundreds of animal species from around the world. Many of the zoo residents are part of globally managed programs to preserve animals and their habitats. The Zoo is dedicated to the conservation of local and exotic species. It provides an educational resource for conservation and wildlife awareness and an enriched recreational experience for residents and visitors alike. A variety of camps and programs are offered, as well as a gift shop for souvenirs.

Department Mission Statement: We are committed to providing the community with an outstanding resource for wildlife awareness and conservation by providing excellent animal care and welfare, delivering inspiring and enriching educational experiences, being a leader in local conservation efforts, and helping to ensure the survival of species and habitats for future generations.

Accomplishments in the Prior Two-Year Budget

* Achieved full Association of Zoos and Aquariums (AZA) accreditation
* Completed improvements including visitor fencing, new paint, tiger holding (safety) area, and flamingo, anteater and spider monkey habitats
* Completed new Cerrado Aviaries
* Changed Zoo leadership including a new Zoo Director, Zoo Supervisor, and Lead Zookeeper
* Hired a new Education Curator and made education program and animal housing and protocol improvements
* Expanded conservation program involvement to include California condors
* Trained new Registrar and improved records management
* Improved safety and welfare protocols
* Made protocol improvements for the Quarters for Conservation program
* Improved veterinary facilities, records, equipment and supplies and hired new part-time veterinary technician staff

Work Program Highlights for Next Two-Year Budget

* Finish refinement of Zoo animal population
* Hire full-time Maintenance Worker I, part-time maintenance worker, and full-time Zookeeper
* Create and implement Zoo Marketing plan including new name and brand and continue to invest in the Zoo's infrastructure and maintenance
* Implement a new business plan for the Zoo to reduce the General Fund subsidy to no more than $542,500 by fiscal year 2027-2028
* Create and implement paid visitor experiences such as "Behind the Scenes" tours and "Animal Encounters"
* Work with the non-profit support group, initiate a capital fundraising campaign for the tiger exhibit expansion and the Madagascar area

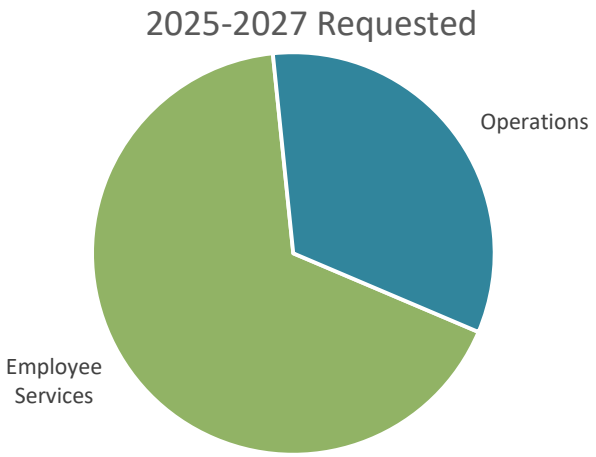
FUND	FUNCTION	CODE
100	General Government	714

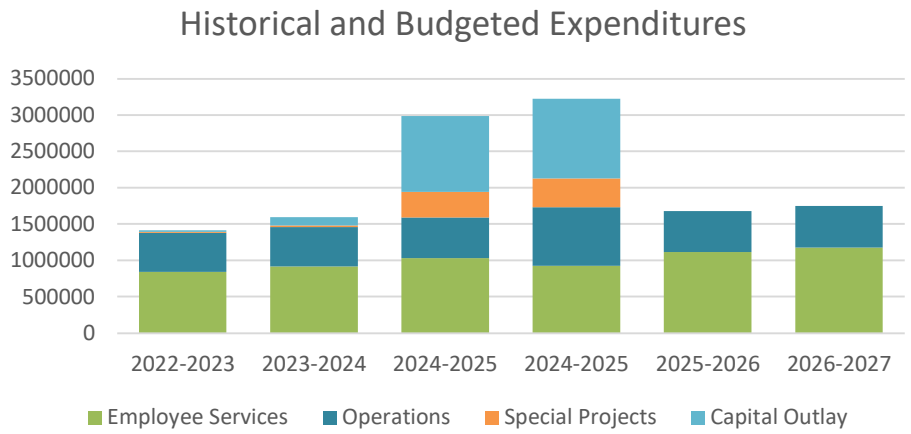
Performance / Workload Measures

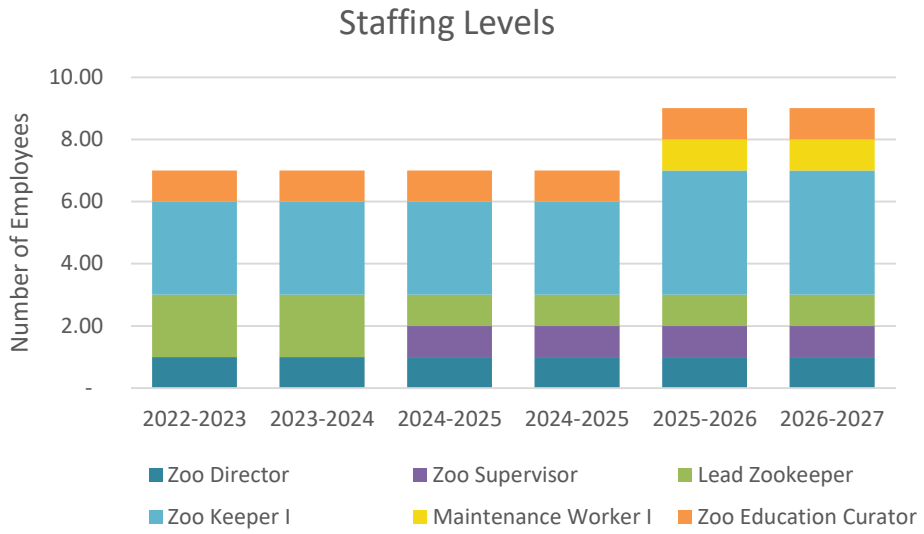
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Zoo Attendance	67,875	66,733	100,000	65,100	95,000	105,000
Exhibits	40	40	58	40	45	50
Acres Maintained	6	6	6	6	6	6

FUND	FUNCTION	CODE
100	General Government	714

Budget at a Glance







DEPARTMENT BUDGETS
Zoo

FUND	FUNCTION	CODE
100	Community Services	714

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 430,713	$ 395,524	$ 497,610	$ 465,350	$ 588,660	$ 626,180
5200000	Wages	93,059	130,803	138,820	139,150	144,590	147,480
5300000	Overtime	3,601	5,063	12,040	20,010	12,410	12,780
5400000	Other Pay	3,477	100,616	4,900	3,080	2,100	2,270
5800000	Benefits, Insurance & Taxes	311,079	282,196	375,340	297,080	368,200	388,550
	Total Employee Services	841,929	914,202	1,028,710	924,670	1,115,960	1,177,260
OPERATIONS							
6050000	Office Expense	2,102	5,154	1,940	3,490	2,200	2,020
6070000	Advertising	-	-	200	-	-	-
6100000	Computer Maintenance & Replacement	52,115	56,515	60,480	57,400	66,170	68,300
6200000	Insurance	31,941	28,056	34,110	30,900	39,320	47,950
6250000	Occupancy	47,479	42,328	42,880	43,020	13,900	14,090
6300000	Utilities	79,480	89,465	88,900	91,350	92,350	94,570
6350000	Communications	2,569	3,397	1,770	1,910	1,100	1,100
6400000	Operating Supplies	145,240	140,207	147,500	194,400	147,800	148,030
6450000	Vehicle & Equipment Operating Costs	10,839	8,727	8,200	10,820	8,100	8,150
6500000	Contract Services	90,260	86,298	87,400	283,280	87,690	83,270
6600000	Professional Development	13,150	22,946	17,090	29,450	28,130	28,300
6650000	Recruitment	478	2,450	100	900	400	400
6700000	Other Ongoing Operating Costs	2,712	645	-	1,500	-	-
4100000	Gift Shop Retail	57,705	55,161	69,870	59,000	73,000	73,730
	Total Operations	536,070	541,349	560,440	807,420	560,160	569,910

DEPARTMENT BUDGETS
Zoo

FUND	FUNCTION	CODE
100	Community Services	714

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101011	Desks	$ -	$ 100	$ -	$ -	$ -	$ -
7101090	Other Office Furniture	-	306	-	-	-	-
7102057	Wireless Network Upgrades	-	13,589	-	-	-	-
7702443	Zoo Accreditation	-	10,760	354,240	354,240	-	-
7107402	Cages	4,173	-	-	-	-	-
7155003	Flooring Project	-	314	-	-	-	-
7107475	Zoo Exhibit Improvements	-	-	-	30,000	-	-
7142510	Zoo Asphalt Repairs	-	-	-	9,700	-	-
7155011	HVAC Unit Repairs	3,175	-	-	450	-	-
7155056	Water Heater	4,400	-	-	-	-	-
	Total Special Projects	11,748	25,069	354,240	394,390	-	-
CAPITAL PROJECTS							
8101536	Freezer	-	84,906	-	16,000	-	-
8102031	Software Upgrade	-	1,923	12,580	12,580	-	-
8105056	Water Heater	-	4,825	-	-	-	-
8902479	Zoo Electrical Upgrade	3,095	22,730	29,170	29,170	-	-
8742585	Animal Habitat Maintenance & Upgrades	-	-	1,000,000	1,000,000	-	-
8107475	Exhibit Refurbishment	21,407	-	-	25,840	-	-
8742594	Perimeter Fencing Project	-	-	-	15,320	-	-
	Total Capital Projects	24,502	114,384	1,041,750	1,098,910	-	-
ACTIVITY TOTAL		$ 1,414,249	$ 1,595,004	$ 2,985,140	$ 3,225,390	$ 1,676,120	$ 1,747,170

FUND	FUNCTION	CODE
100	Community Services	714

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 588,660	$ 626,180
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	144,590	147,480
5300000	Overtime	Overtime costs	Estimated	12,410	12,780
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	2,100	2,270
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	368,200	388,550
6050000	Office Expense	Postage, printing, office supplies and office equipment maintenance	Estimated	2,200	2,020
6100000	Computer Maintenance & Replacement	Allocation of computer and telephone maintenance and replacement costs	Allocated	66,170	68,300
6200000	Insurance	Allocation of liability and property insurance coverage	Allocated	39,320	47,950
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	13,900	14,090
6300000	Utilities	Water, electricity, natural gas, and propane	Estimated	92,350	94,570
6350000	Communications	Telephone services and radio repairs and batteries	Estimated	1,100	1,100
6400000	Operating Supplies	Animal food, animal care supplies, landscaping supplies, building and exhibit maintenance supplies, snacks for resale, tools, custodian supplies, permits, and personal safety supplies	Estimated	147,800	148,030
6450000	Vehicle & Equipment Operating Costs	Equipment parts and repairs, vehicle parts, maintenance, repairs, gas, oil and vehicle replacement	Estimated	8,100	8,150
6500000	Contract Services	Veterinary care, alarm services, janitorial services, and other minor contract services	Estimated	87,690	83,270

FUND	FUNCTION	CODE
100	Community Services	714

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6600000	Professional Development	American Zoo and Aquarium Association Conference, staff training, memberships (AAZK, AZA, AZR, AAZV, CAZA, ISIS), subscriptions, books and other training materials	Estimated	$ 28,130	$ 28,300
6650000	Recruitment	Cost of employee recruitment including advertising, physicals and other processing charges	Estimated	400	400
4100000	Gift Shop Retail	Wholesale cost of items sold in the Zoo Gift Shop	Estimated	73,000	73,730

FUND	FUNCTION	CODE
100	General Government	717

Terrie Banish, *Community Services and Promotions Director* **Larisse Lopez**, *Recreation Supervisor*

Colony Park Community Center is an 18,000+ square foot multi-use facility. It features a full-size gymnasium, teen center, cafe, dance/exercise room, arts and crafts room and many other amenities. It operates seven days a week, with seasonal hours when school is in/out of session. The Recreation Division is committed to operating the Colony Park Community Center for teens and people of all ages, by offering a diversity of recreation programs and services that meet current community needs. Located next to the George C. Beatie/A-Town Skate Park and the Colony Park ball fields, the complex is a hub for youth activities and community programs. Community partnerships are employed to enhance programming and decrease operating subsidies.

Department Mission Statement: Working together to SERVE, build COMMUNITY and enhance QUALITY OF LIFE.

Accomplishments in the Prior Two-Year Budget

* Increased facility rentals and classes offerings
* Grew indoor basketball participation to the largest attendance to date
* Created new partnerships with other agencies in the community to offer more opportunities for programming to the public
* Strengthened current and longtime partnerships and found ways to work together to better serve the community
* Created new programs in an effort to create more public access to the facility and amenities

Work Program Highlights for Next Two-Year Budget

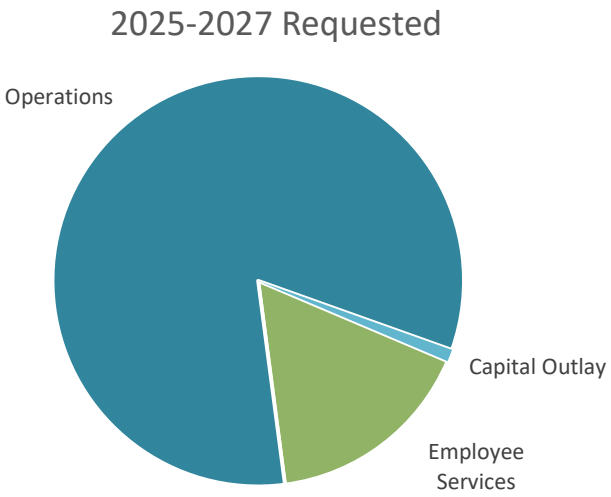
* Increase contract classes and offer the community a wide range of opportunities to enhance the quality of life
* Continue to grow and create new partnerships with local organizations to offer more programs and access within the community center
* Enhance Teen Center daily programming
* Work with partners to clean up/rehabilitate some items at the community center as well as make minor enhancements to the facility

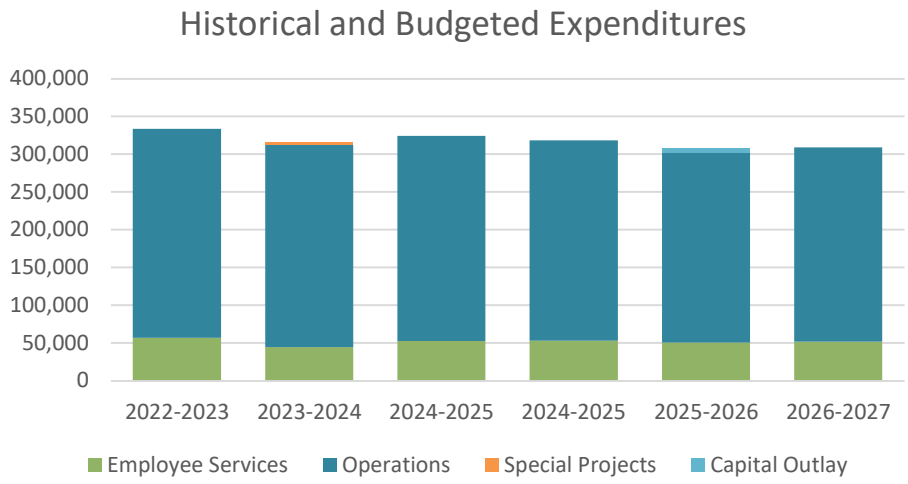
Performance / Workload Measures

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Teen Center hours open	1,028	1,037	1,200	1,100	1,100	1,100
Number of Teen Center memberships sold	261	289	350	300	350	350
Indoor and outdoor facility rentals/usage	1,748	1,622	1,500	1,700	1,750	1,800

FUND	FUNCTION	CODE
100	General Government	717

Budget at a Glance





DEPARTMENT BUDGETS
Colony Park Community Center

FUND	FUNCTION	CODE
100	Community Services	717

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5200000	Wages	$ 47,647	$ 36,787	$ 45,890	$ 43,610	$ 41,760	$ 42,600
5800000	Benefits, Insurance & Taxes	9,154	7,902	6,630	9,260	8,680	9,040
	Total Employee Services	56,801	44,689	52,520	52,870	50,440	51,640
OPERATIONS							
6050000	Office Expense	873	895	1,280	1,280	1,290	1,300
6070000	Advertising	-	-	280	80	280	280
6100000	Computer Maintenance & Replacement	10,620	11,470	11,640	11,640	12,600	12,990
6300000	Insurance	21,543	16,518	18,950	19,420	18,570	21,430
6250000	Occupancy	145,340	136,660	139,750	139,750	107,040	108,490
6300000	Utilities	65,825	73,763	61,130	64,600	73,930	74,670
6350000	Communications	2,690	3,195	2,710	2,850	2,890	2,920
6400000	Operating Supplies	11,349	6,434	14,700	8,970	10,080	10,180
6450000	Vehicle & Equipment Operating Costs	677	1,193	730	710	730	730
6500000	Contract Services	17,312	17,670	20,530	15,810	19,220	19,410
6650000	Recruitment	332	-	150	100	100	100
6990000	Contingency	-	-	-	-	5,000	5,000
	Total Operations	276,561	267,798	271,850	265,210	251,730	257,500
SPECIAL PROJECTS							
7155034	Roofing Projects	-	2,900	-	-	-	-
	Total Special Projects	-	2,900	-	-	-	-

DEPARTMENT BUDGETS
Colony Park Community Center

FUND	FUNCTION	CODE
100	Community Services	717

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8104055	Sound System	$ -	$ -	$ -	$ -	$ 5,800	$ -
	Total Capital Outlay	-	-	-	-	5,800	-
ACTIVITY TOTAL		$ 333,362	$ 315,387	$ 324,370	$ 318,080	$ 307,970	$ 309,140

FUND	FUNCTION	CODE
100	Community Services	717

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	$ 41,760	$ 42,600
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	8,680	9,040
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	1,290	1,300
6070000	Advertising	Advertising for programs and special events	Estimated	280	280
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	12,600	12,990
6300000	Insurance	Allocated portion of liability coverage and property insurance	Allocated	18,570	21,430
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	107,040	108,490
6300000	Utilities	Water, electricity, and natural gas	Estimated	73,930	74,670
6350000	Communications	Telephone, cell phone, alarm, and internet charges	Estimated	2,890	2,920
6400000	Operating Supplies	Activity supplies, uniforms, minor recreation equipment, decorations for events, batteries, building and landscape maintenance supplies, custodial supplies, food/drink for events and other supplies	Estimated	10,080	10,180
6450000	Vehicle & Equipment Operating Costs	Vehicle and kitchen equipment repair and maintenance costs; vehicle gasoline, oil and replacement costs	Estimated	730	730
6500000	Contract Services	Equipment rental and repairs, alarm service, building and landscape maintenance, janitorial services, pest control, and other miscellaneous contract services	Estimated	19,220	19,410
6650000	Recruitment	Cost of employee recruitment including advertising, physicals and other processing charges	Estimated	100	100
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year		5,000	5,000
8104055	Sound System	Procurement of a portable sound system		5,800	-

FUND	FUNCTION	CODE
100	Public Works	801

Nick DeBar, *Public Works Director/City Engineer*

Ryan Hayes, *Deputy Director/Utilities Manager*

The Public Works Administration division performs Administrative and City Engineering functions for the Public Works Department. Department administrative responsibilities include personnel, budgeting, policies and procedures, public communication, sanitary sewer billing, department standards, contract management, records management, regulatory reporting, and general administrative support to the other department divisions. City Engineering responsibilities include engineering standards, capital project design and management, Capital Improvement Program (CIP), development review and permitting, construction management and inspections, traffic engineering, pavement management, stormwater management, right-of-way management, as-built record drawings, and infrastructure asset management. This division also oversees contract operations for solid waste/recycling/organics.

Department Mission Statement: Working together to Serve, build Community, and enhance Quality of Life by creating and protecting our infrastructure with efficiency, responsibility, and integrity.

Accomplishments in the Prior Two-Year Budget

* Completed final design and construction oversight of the Downtown Infrastructure Enhancement Project
* Completed design and construction of the Downtown Paving Project
* Participated in campaign for "We Are Open For Business" during Downtown construction projects
* Continued the Downtown Street Tree Renewal Program
* Completed design and construction for Measure F-14 neighborhood road improvements
* Collaborated and streamlined permitting of Astound broadband fiber in public way to all City facilities
* Facilitated the consolidation of Dial-A-Ride with the San Luis Obispo Regional Transit Authority
* Participated in the planning and selection of Design-Build Entity for the Public Safety Facilities Project
* Participated in the scope, evaluation, and vendor selection for Infrastructure Asset Management software
* Participated in the General Plan Update and review and approval of major development projects
* Began traffic analysis and concept planning for San Anselmo Road/US 101 corridor
* Participated in bringing Sales Tax Measure L-24 option to voters to successfully replace Measure F-14 when it sunsets
* Awarded 2023 Outstanding Bridge Project and 2023 Project of the Year from American Society of Civil Engineers (ASCE) San Luis Obispo Branch and 2023 Outstanding Bridge Project from ASCE Los Angeles Section for the Via Avenue and Santa Lucia Road Bridge Projects
* Awarded 2023 Outstanding Geotechnical Project from ASCE San Luis Obispo Branch for the San Marcos Road Emergency Stabilization Project

FUND	FUNCTION	CODE
100	Public Works	801

Work Program Highlights for Next Two-Year Budget

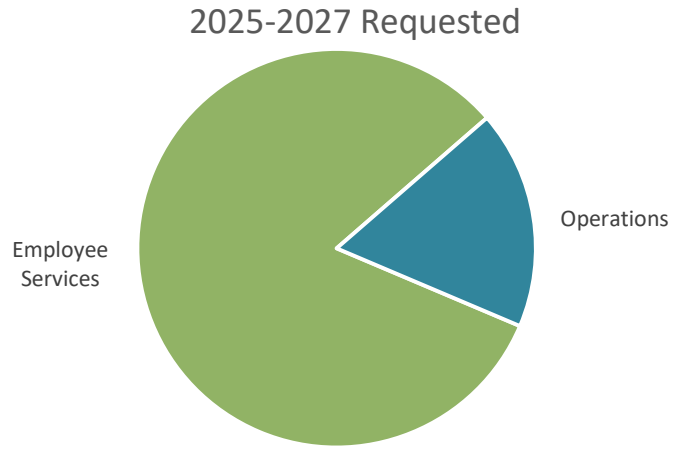
* Design and construct Phase II of the Downtown Infrastructure Enhancement Project (Gateway Entry Signs, US 101 Tunnel)
* Continue streamline permitting of Astound broadband fiber in public way for Fiber-To-Home phase (212 miles of fiber broadband)
* Participate in the completion of the General Plan update
* Complete traffic analysis and concept planning for San Anselmo Road/US 101 corridor
* Facilitate ongoing major development projects and strategically plan for needed infrastructure improvements to minimize community impacts
* Continue to participate in the design and construction of Public Safety Facilities Project
* Participate in the implementation of Infrastructure Asset Management software

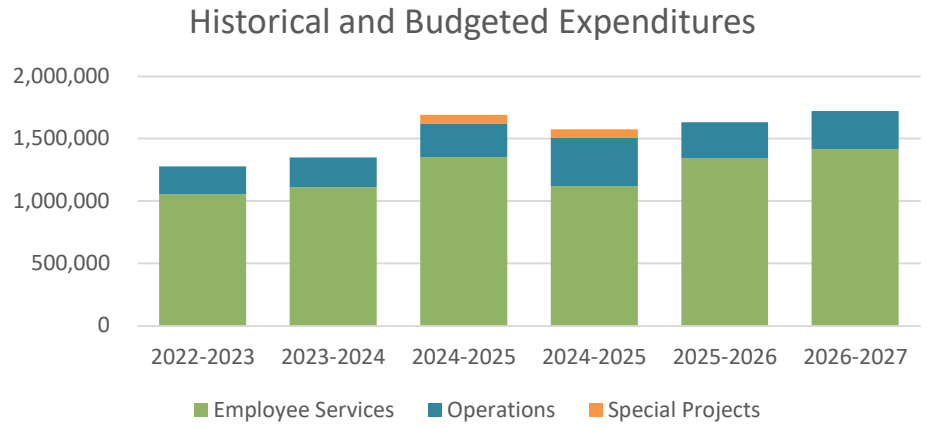
Performance / Workload Measures

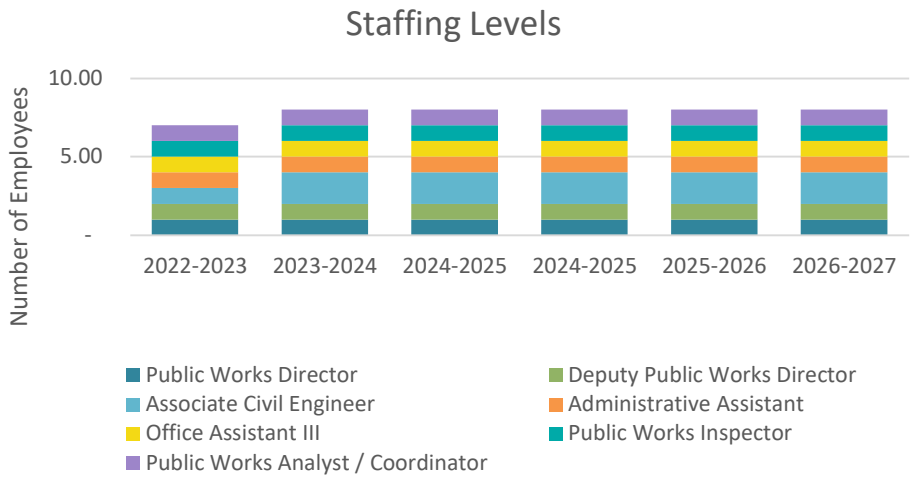
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
Capital projects (active)	20	33	30	35	43	32
Capital project expenditures ($ millions)	21	25	21	26	26	34
Capital project costs ($ estimated)	$17,128,659	$ 8,197,926	$35,960,000	$17,870,460	$26,067,000	$34,449,220
Special projects (active)	5	4	10	13	5	5
Traffic safety requests and issues	23	19	25	25	25	25
Drainage and stormwater issues	15	24	25	25	25	25

FUND	FUNCTION	CODE
100	Public Works	801

Budget at a Glance







DEPARTMENT BUDGETS
Public Works Administration

FUND	FUNCTION	CODE
100	Public Works	801

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 707,781	$ 759,197	$ 920,790	$ 747,830	$ 911,050	$ 959,910
5200000	Wages	1,616	3,473	6,840	14,550	13,880	14,160
5300000	Overtime	2,614	181	-	-	-	-
5400000	Other Pay	6,692	18,071	5,320	16,250	5,470	5,630
5800000	Benefits, Insurance & Taxes	335,760	329,754	418,940	340,110	409,600	435,140
	Total Employee Services	1,054,463	1,110,676	1,351,890	1,118,740	1,340,000	1,414,840
OPERATIONS							
6050000	Office Expense	5,952	7,984	6,150	7,570	9,630	9,630
6070000	Advertising	-	-	260	-	260	260
6100000	Computer Maintenance & Replacement	81,756	84,641	108,510	95,700	102,680	105,930
6200000	Insurance	24,320	19,374	24,330	24,330	29,320	36,610
6250000	Occupancy Charges	37,370	39,380	40,740	40,740	33,370	36,500
6350000	Communications	2,098	2,239	2,850	2,450	2,300	2,300
6400000	Operating Supplies	19,055	15,775	19,600	20,500	25,000	25,000
6450000	Vehicle & Equipment Operating Costs	15,925	13,607	13,680	9,700	16,750	16,750
6500000	Contract Services	24,261	40,383	28,200	170,000	38,240	38,240
6600000	Professional Development	11,249	14,693	16,820	14,940	24,500	25,500
6650000	Recruitment	50	899	680	680	1,000	1,000
6990000	Contingency	-	-	7,000	-	7,000	7,000
	Total Operations	222,036	238,975	268,820	386,610	290,050	304,720

FUND	FUNCTION	CODE
100	Public Works	801

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7402127	Lake Dam Inundation Mapping Study	$ -	$ -	$ 4,040	$ 4,040	$ -	$ -
7402291	City Engineering Standards Update	-	-	25,000	25,000	-	-
7402461	Primary Benchmark Survey	-	-	40,000	40,000	-	-
	Total Special Projects	-	-	69,040	69,040	-	-
ACTIVITY TOTAL		$ 1,276,499	$ 1,349,651	$ 1,689,750	$ 1,574,390	$ 1,630,050	$ 1,719,560

DEPARTMENT BUDGETS
Public Works Administration

FUND	FUNCTION	CODE
100	Public Works	801

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 911,050	$ 959,910
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	13,880	14,160
5400000	Other Pay	Other pay such as leave payoffs and accrued leave adjustments	Estimated	5,470	5,630
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	409,600	435,140
6050000	Office Expense	Postage, printing, copying and office supplies	Estimated	9,630	9,630
6070000	Advertising	Public notices	Estimated	260	260
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs and specialty software support costs	Allocated	102,680	105,930
6200000	Insurance	Allocated portion of liability coverage	Allocated	29,320	36,610
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	33,370	36,500
6350000	Communications	Telephone and cell phone services	Estimated	2,300	2,300
6400000	Operating Supplies	Equipment, permits, food for meetings, and other operating supplies	Estimated	25,000	25,000
6450000	Vehicle & Equipment Operating Costs	Vehicle allowance, repairs, maintenance, gas, and mileage reimbursements	Estimated	16,750	16,750
6500000	Contract Services	General City engineering services, engineering plan check services, scanning services, and other contract services	Estimated	38,240	38,240
6600000	Professional Development	Conferences, memberships, subscriptions, books and other training materials	Estimated	24,500	25,500
6650000	Recruitment	Cost of employee recruitment including advertising, physicals and other processing charges	Estimated	1,000	1,000
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	7,000	7,000

FUND	FUNCTION	CODE
100	General Government	801.8011

Nick DeBar, *Public Works Director/City Engineer* **Matt Pigeon,** *Deputy Director - Operations*

Public Works Operations has responsibility for the overall administration and management of Street Maintenance, Park Maintenance, and Building Maintenance divisions. Public Works Operations handles joint administrative programs and work activities common between the maintenance divisions, including citizen maintenance requests and issues, developing annual work programs, managing contracts and minor capital projects, managing fleet and equipment, regulatory reporting, scheduling training, overseeing emergency response and the On-Call program for after-hours urgencies, coordinating special events, and collaborating with other City departments. This division is also responsible for overseeing the ongoing contract maintenance work for the Apple Valley, De Anza, and Los Lomas neighborhood benefit assessment districts.

Accomplishments in the Prior Two-Year Budget

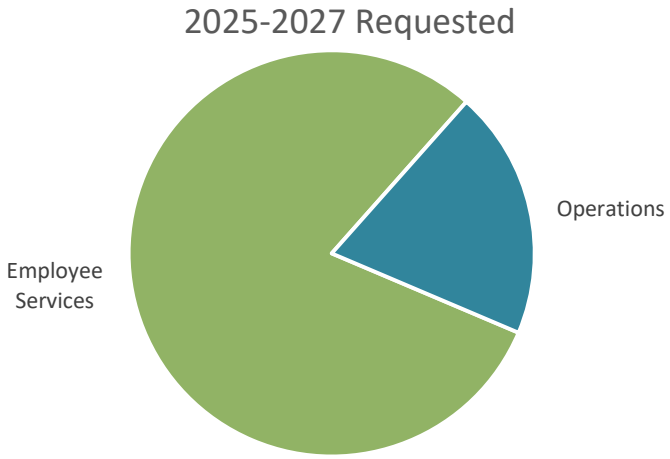
* Maintained Atascadero Creek vegetation management and fuel reduction efforts
* Participated in the scope, evaluation, and vendor selection for Infrastructure Asset Management software
* Managed volunteer creek clean-up and Orange Bag Programs
* Participated in the Association of Zoos and Aquariums accreditation of the Zoo by performing facility repairs and contracting outside services
* Continued to collect data, report and comply with various State regulations
* Planned and participated in support for major City special events
* Participated in emergency evacuation plan, hazard mitigation plan, and emergency response activities

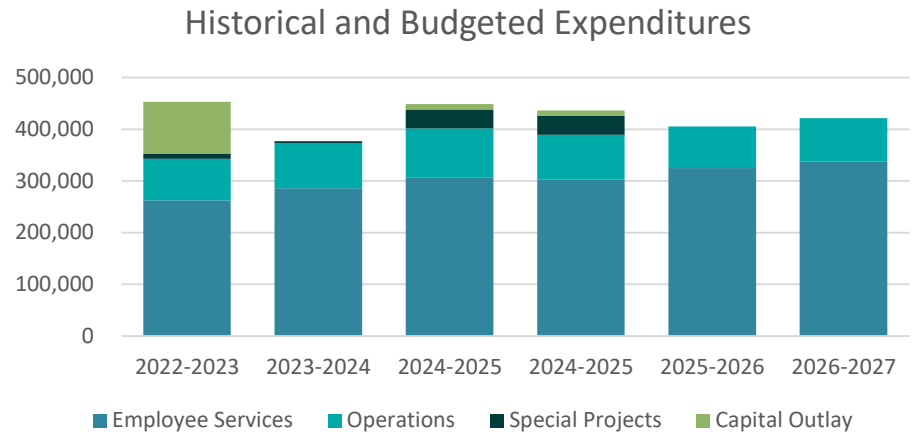
Work Program Highlights for Next Two-Year Budget

* Participate in the implementation of Infrastructure Asset Management software
* Inspect and catalog City infrastructure deferred maintenance and prepare replacement schedules
* Plan, design and manage the construction of minor capital improvement projects to accomplish Council priorities
* Support a comprehensive assessment of the City's energy usage and areas of investment that generate cost savings and reliability
* Participate in reviewing and determining need to update master plans for public parks, open spaces, trails, and other recreation spaces

FUND	FUNCTION	CODE
100	General Government	801.8011

Budget at a Glance





DEPARTMENT BUDGETS
Public Works Operations

FUND	FUNCTION	CODE
100	Public Works	801.8011

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 163,699	$ 182,823	$ 196,030	$ 196,030	$ 208,820	$ 215,080
5300000	Overtime	1,037	-	-	-	-	-
5400000	Other Pay	30	782	-	520	-	-
5800000	Benefits, Insurance & Taxes	97,766	101,984	111,040	106,170	116,350	122,370
	Total Employee Services	262,532	285,589	307,070	302,720	325,170	337,450
OPERATIONS							
6050000	Office Expense	1,348	1,457	2,470	1,390	2,500	2,500
6100000	Computer Maintenance & Replacement	17,250	18,770	19,070	19,070	18,240	18,850
6200000	Insurance	7,577	10,359	12,400	10,310	12,460	14,910
6250000	Occupancy Charges	29,630	30,801	28,260	28,040	14,680	14,860
6300000	Utilities	11,411	11,313	12,720	10,570	12,250	12,290
6350000	Communications	1,265	1,269	1,150	410	1,350	1,350
6400000	Operating Supplies	2,406	4,049	6,750	5,370	5,550	5,800
6450000	Vehicle & Equipment Operating Costs	8,606	8,504	9,260	9,900	5,170	5,170
6500000	Contract Services	274	827	500	450	900	900
6600000	Professional Development	376	201	1,770	700	2,750	2,750
6650000	Recruitment	343	227	-	200	350	350
6990000	Contingency	-	-	-	-	4,000	4,000
	Total Operations	80,486	87,777	94,350	86,410	80,200	83,730
SPECIAL PURCHASES							
7152286	Minor Building Remodel	-	-	9,550	9,550	-	-
7104503	Radio Equipment	-	-	21,400	21,400	-	-
7708021	Downtown Street Tree Renewal Program	9,273	3,399	5,980	5,980	-	-
	Total Special Purchases	9,273	3,399	36,930	36,930	-	-

FUND	FUNCTION	CODE
100	Public Works	801.8011

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8102583	Radio Repeater Replacement	$ 79,823	$ -	$ 10,180	$ 10,180	$ -	$ -
9404028	Contribution to Vehicle and Equipment Replacement Fund for Equipment Reserves	20,850	-	-	-	-	-
	Total Capital Outlay	100,673	-	10,180	10,180	-	-
ACTIVITY TOTAL		$ 452,964	$ 376,765	$ 448,530	$ 436,240	$ 405,370	$ 421,180

FUND	FUNCTION	CODE
100	Public Works	801.8011

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 208,820	$ 215,080
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	116,350	122,370
6050000	Office Expense	Postage, printing, copying and office supplies	Estimated	2,500	2,500
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	18,240	18,850
6200000	Insurance	Allocated portion of liability coverage	Allocated	12,460	14,910
6250000	Occupancy Charges	Allocated portion of building maintenance costs	Allocated	14,680	14,860
6300000	Utilities	Disposal fees, water, natural gas and electricity	Estimated	12,250	12,290
6350000	Communications	Telephone and cell phone services	Estimated	1,350	1,350
6400000	Operating Supplies	Miscellaneous minor operating supplies	Estimated	5,550	5,800
6450000	Vehicle & Equipment Operating Costs	Vehicle repairs, gas and mileage reimbursements	Estimated	5,170	5,170
6500000	Contract Services	Miscellaneous trade or professional services	Estimated	900	900
6600000	Professional Development	Conferences, memberships, subscriptions, books and other training materials	Estimated	2,750	2,750
6650000	Recruitment	Cost of employee recruitment including advertising, physicals and other processing charges	Estimated	350	350
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	4,000	4,000

FUND	FUNCTION	CODE
100	Public Works	813

Nick DeBar, *Public Works Director/City Engineer*

Matt Pigeon, *Deputy Director - Operations*

Park Maintenance is part of Public Works Maintenance Operations and is responsible for the upkeep and repair of City parks and facilities including playgrounds, athletic fields and courts, picnic and barbeque areas, benches, lighting, restrooms, landscaping and trees, trails and walkways, irrigation and electrical systems, lighting, parking lots, signage, fencing, fountains, and other park amenities. Park maintenance staff care for Atascadero Lake Park, Paloma Creek Park, Colony Park, Sunken Gardens, Alvord Field, Centennial Plaza, and The Plaza at El Camino Real. Other natural and passive areas overseen include Atascadero Lake and perimeter pathway, Atascadero Creek downtown walkway and pedestrian bridge, memorial gardens, and other open space areas. This division also coordinates with Atascadero Land Preservation Society (ALPS) for maintenance of City owned property at Stadium Park and Three Bridges Oak Preserve. Beginning in fiscal year 2025-2026, 0.6 of a full-time equivalent Maintenance Worker I was reallocated from the Building Maintenance Department to the Parks Department.

Accomplishments in the Prior Two-Year Budget

* Improved irrigation efficiency and reduced water costs
* Participated in the scope, evaluation, and vendor selection for Infrastructure Asset Management software
* Developed and implemented an annual parks maintenance program
* Performed algae management and water quality activities for Atascadero Lake
* Performed upkeep of athletic facilities for benefit of recreational sports leagues
* Participated in the Orange Bag Program, a trash collection program aimed at keeping the City litter-free
* Responded and repaired damaged parks and infrastructure from catastrophic storm damages

Work Program Highlights for Next Two-Year Budget

* Participate in reviewing and determining need to update master plans for public parks, open spaces, trails, and other recreation spaces
* Develop and implement maintenance work program for new facilities constructed with Downtown Infrastructure Enhancement Project
* Increase efficiency and accountability to continue to improve the City's parks
* Continue algae management and water quality activities for Atascadero Lake
* Continue upkeep of athletic facilities for benefit of recreational sports leagues
* Continue to provide safe and welcoming public spaces in the City's parks

FUND	FUNCTION	CODE
100	Public Works	813

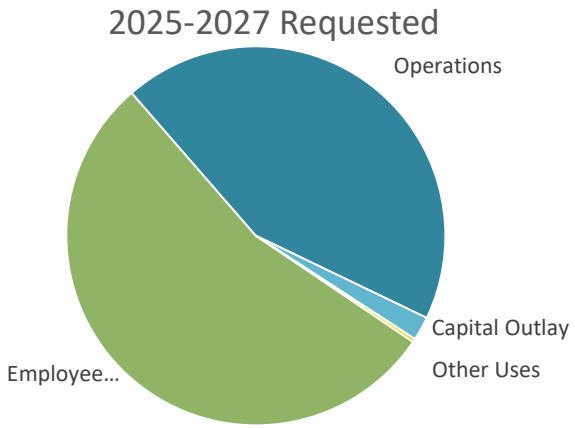
Performance / Workload Measures

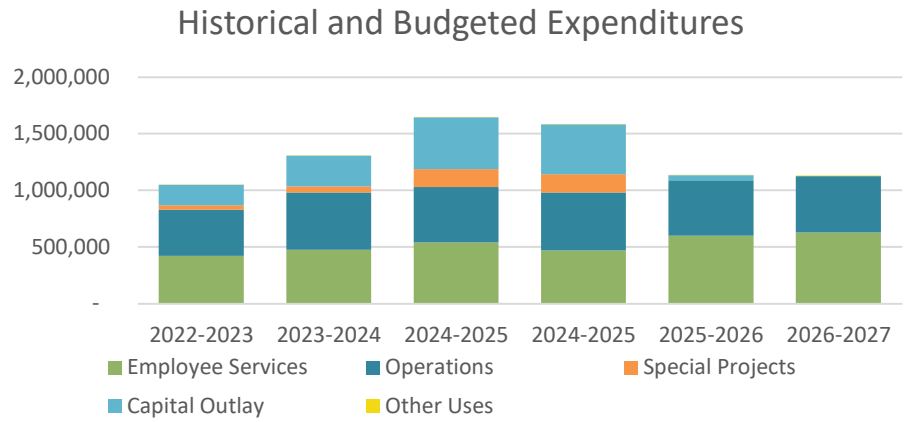
The work performed by the Division's field crew is broken into five categories. Routine Park Maintenance includes trash pick-up, cleaning restrooms and cleaning parking lots. Landscape Maintenance involves mowing and edging lawn areas, bush and tree trimming, irrigation maintenance and repair, weed abatement and field renovation. Facility Maintenance includes maintenance, inspection and repair of benches, BBQs, bridges, walkways, electrical, lighting, fences, and playground equipment. Public Assistance involves assisting the public in using and understanding the park system. Playground Inspection and Maintenance includes inspecting playground equipment for safety hazards and items in need of repair.

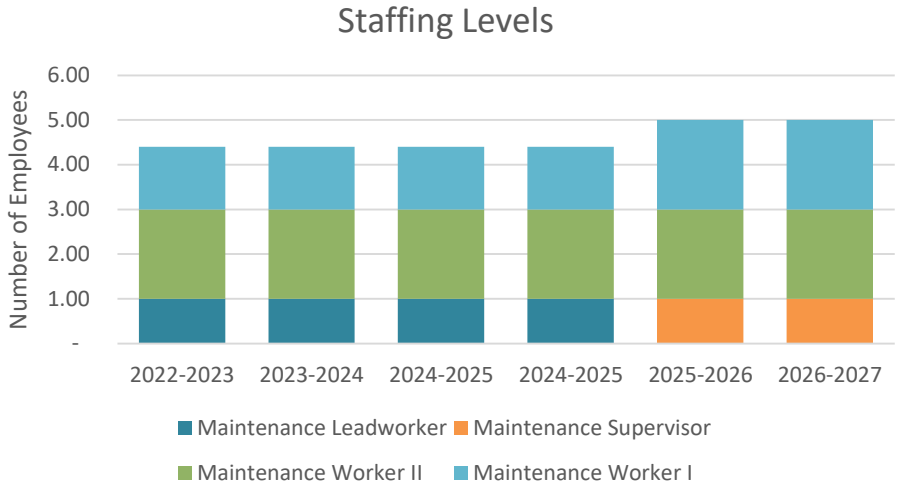
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Routine park maintenance (hours)	3,130	3,130	3,135	3,145	3,145	3,145
Landscape maintenance (hours)	2,650	2,650	2,650	2,650	2,650	2,650
Facility maintenance (hours)	450	450	450	450	450	450
Mowing and turf management (hours)	200	200	200	200	200	200
Trash removal (hours)	235	235	240	245	245	245
Pesticide application and reporting (hours)	340	340	340	340	340	340
Irrigation maintenance and repair (hours)	1,000	1,000	1,000	1,000	1,000	1,000
Equipment maintenance (hours)	325	325	325	325	325	325
Park projects completed	200	200	200	200	200	200
Lake water quality maintenance (hours)	60	60	60	65	65	65

FUND	FUNCTION	CODE
100	Public Works	813

Budget at a Glance







DEPARTMENT BUDGETS
Public Works Maintenance - Parks

FUND	FUNCTION	CODE
100	Public Works	813

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 211,655	$ 250,663	$ 289,370	$ 245,880	$ 320,290	$ 338,530
5200000	Wages	2,723	-	-	-	-	-
5300000	Overtime	3,409	579	12,150	2,620	12,160	12,520
5400000	Other Pay	6,179	3,707	-	1,110	-	-
5800000	Benefits, Insurance & Taxes	195,872	219,193	237,160	220,520	267,670	275,460
	Total Employee Services	419,838	474,142	538,680	470,130	600,120	626,510
OPERATIONS							
6050000	Office Expense	-	22	-	-	-	-
6100000	Computer Maintenance & Replacement	10,620	11,570	11,750	11,750	9,090	9,400
6200000	Insurance	20,510	20,420	24,830	19,670	26,600	32,420
6250000	Occupancy	35,270	36,230	36,990	36,990	13,380	13,560
6300000	Utilities	159,049	194,171	178,900	220,320	191,400	193,900
6350000	Communications	1,296	1,188	2,000	510	1,600	1,600
6400000	Operating Supplies	55,773	69,177	65,050	68,720	65,050	65,050
6450000	Vehicle & Equipment Operating Costs	56,740	62,109	54,830	57,740	54,830	54,830
6500000	Contract Services	64,236	108,350	109,790	93,240	114,010	117,860
6600000	Professional Development	3,813	1,783	3,500	2,050	3,500	3,500
6650000	Recruitment	273	115	900	550	900	900
6990000	Contingency	-	-	-	-	6,000	6,000
	Total Operations	407,580	505,135	488,540	511,540	486,360	499,020

FUND	FUNCTION	CODE
100	Public Works	813

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7106017	Memorial Park Benches	$ 3,643	$ -	$ 540	$ 540	$ -	$ -
7106099	Parks Repair & Replacement	310	5,189	160,030	160,030	-	-
7135008	Creek Maintenance Projects	37,062	-	-	-	-	-
7702424	Lake Pipeline Repair	-	9,083	-	-	-	-
8902499	Pine Mtn Slope Stabilization Project	-	39,710	-	-	-	-
	Total Special Purchases & Projects	41,015	53,982	160,570	160,570	-	-
CAPITAL OUTLAY							
8103023	Utility Trailer	-	-	-	2,800	-	-
8104071	Turf Mower	5,436	-	-	-	-	-
8104072	Turf Sweeper	-	-	80,000	80,000	-	-
8104064	Small Tractors & Utility Vehicles	-	18,144	21,860	21,860	-	-
8701716	Parking Lot and Trail Repairs	-	746	354,020	336,070	45,980	-
8702346	Lake Park Pier and ADA Improvements	53,233	252,772	-	-	-	-
9404028	Cash Contribution to Vehicle and Equipment Maintenance for Repeater & Other Equipment	118,240	-	-	-	-	-
9404038	Cash Contribution General Govt Fund	2,393	-	-	-	-	-
	Total Capital Outlay	179,302	271,662	455,880	440,730	45,980	-

FUND	FUNCTION	CODE
100	Public Works	813

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OTHER USES							
9505075	Transfer to Landscaping & Lighting Fund for City's Contribution to Las Lomas Open Space Maintenance	$ 2,600	$ 2,600	$ 2,600	$ 1,830	$ 1,830	$ 1,830
9505077	Transfer to Landscaping & Lighting Fund for City's Contribution to De Anza Open Space Maintenance	1,400	1,400	1,400	1,400	1,400	1,400
	Total Others Uses	4,000	4,000	4,000	3,230	3,230	3,230
ACTIVITY TOTAL		$ 1,051,735	$ 1,308,921	$ 1,647,670	$ 1,586,200	$ 1,135,690	$ 1,128,760

FUND	FUNCTION	CODE
100	Public Works	813

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 320,290	$ 338,530
5300000	Overtime	Overtime costs	Estimated	12,160	12,520
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	267,670	275,460
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated/ Contract	9,090	9,400
6200000	Insurance	Allocation of liability and property insurance coverage	Allocated	26,600	32,420
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	13,380	13,560
6300000	Utilities	Park lights, water, and natural gas	Estimated	191,400	193,900
6350000	Communications	Telephone and cell phone services and batteries	Estimated	1,600	1,600
6400000	Operating Supplies	Hardware, lumber, small tools, irrigation supplies, fertilizer, plants, grass seed, restroom supplies, field paint, building repair supplies, pest control, uniforms, personal safety supplies, lake dye and algaecide	Estimated	65,050	65,050
6450000	Vehicle & Equipment Operating Costs	Equipment parts and repairs, vehicle parts, vehicle maintenance, vehicle repairs, gas and oil	Estimated	54,830	54,830
6500000	Contract Services	Tree services, electrical repairs, plumbing repairs, janitorial services and portable restroom rental	Estimated	114,010	117,860
6600000	Professional Development	Conferences, seminars, dues, subscriptions, books and other training materials	Estimated	3,500	3,500
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals and other processing charges	Estimated	900	900
69900000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	6,000	6,000
8701716	Parking Lot and Trail Repairs	Various maintenance, repair, and reconstruction of parking lot and trail pavements at park facilities, including Paloma Park and the Skate Park.	Estimated	45,980	-

FUND	FUNCTION	CODE
100	Public Works	813

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
9505075	Transfer to Landscaping & Lighting Fund for City's Contribution to Las Lomas Open Space Maintenance	Transfer to the Landscaping & Lighting Fund for the City's Contribution to Las Lomas open space maintenance	Allocated	$ 1,830	$ 1,830
9505077	Transfer to Landscaping & Lighting Fund for City's Contribution to De Anza Open Space Maintenance	Transfer to the Landscaping & Lighting Fund for the City's contribution to De Anza open space maintenance	Allocated	1,400	1,400

FUND	FUNCTION	CODE
615	Public Works	815

Nick DeBar, *Public Works Director/City Engineer* **Matt Pigeon,** *Deputy Director - Operations*

Building Maintenance is part of Public Works Maintenance Operations and is responsible for the maintenance and upkeep of City Hall, the Pavilion on the Lake, the Ranger House, the Public Works Maintenance Corporation Yard, and Colony Park Community Center. Building Maintenance staff also participate in repairs and minor capital improvement projects at all City buildings. The Division provides technical assistance to all departments for construction related issues and provides management and maintenance support for repairs and minor capital improvements at Parks, Fire Stations No. 1 and 2, and the Police Station. Beginning in fiscal year 2025-2026, one Maintenance Worker I position was reallocated from Building Maintenance to the Parks Department (0.6 full-time equivalent) and the Streets Department (0.4 full-time equivalent).

Accomplishments in the Prior Two-Year Budget

* Supported emergency response efforts and repairs in City facilities
* Created and maintained lists and calendars of building maintenance activities and projects
* Participated in the Association of Zoos and Aquariums accreditation of the Zoo by performing facility repairs and contracting outside services
* Completed major office remodel to the Ranger House for the Community Services and Promotions Department staff
* Reduced costs by selecting a new janitorial service for City Hall
* Consistently provided quality service

Work Program Highlights for Next Two-Year Budget

* Support a comprehensive assessment of the City's energy usage and areas of investment that generate cost savings and reliability
* Inspect and catalog City facilities deferred maintenance and prepare replacement schedules
* Participate in the design and construction phase of Public Safety Facilities Project
* Plan, design and manage the construction of minor capital improvement projects for facilities to accomplish Council priorities

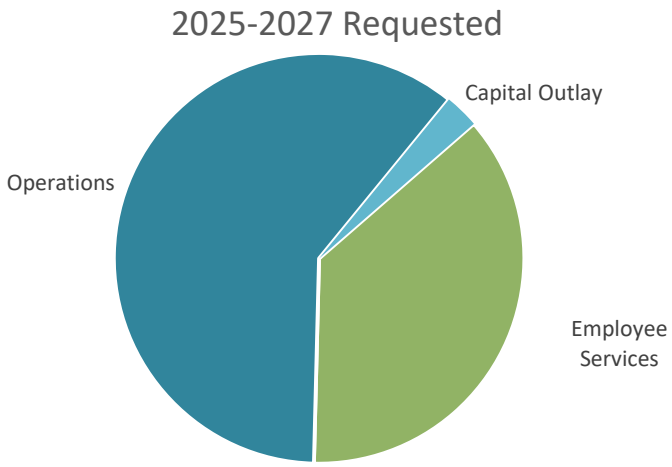
FUND	FUNCTION	CODE
615	Public Works	815

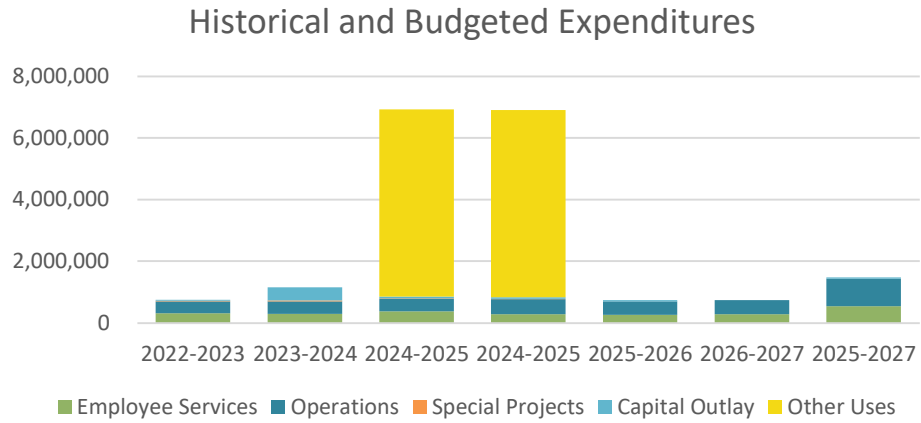
Performance / Workload Measures

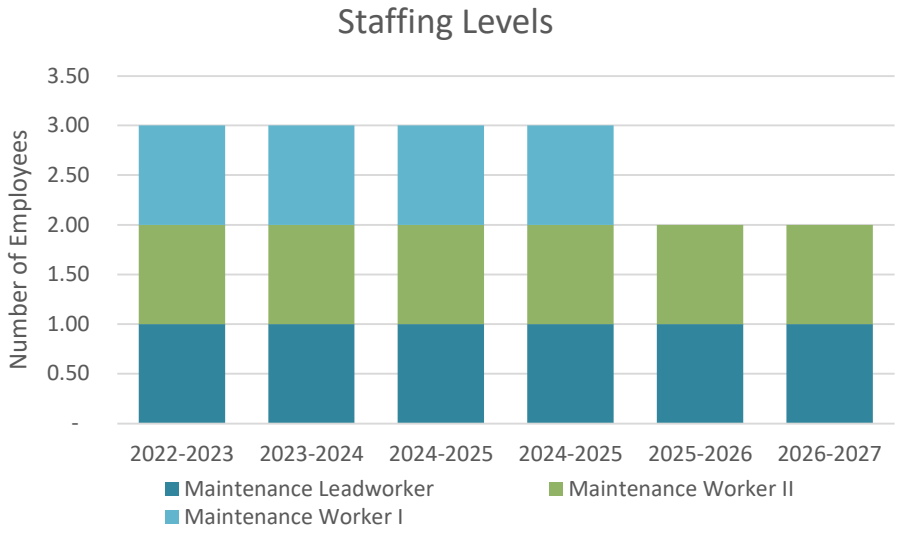
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Number of buildings maintained	12	12	12	12	12	12
Number of trouble tickets/work requests completed	305	312	300	315	300	300
Square feet of building space maintained	114,800	114,800	114,800	114,800	114,800	114,800
Number of major repair projects completed	9	10	10	10	10	10
Number of minor repair projects completed	319	322	320	325	320	320

FUND	FUNCTION	CODE
615	Public Works	815

Budget at a Glance







DEPARTMENT BUDGETS
Building Maintenance

FUND	FUNCTION	CODE
615	Public Works	815

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 163,202	$ 165,118	$ 190,860	$ 151,900	$ 131,230	$ 138,130
5300000	Overtime	448	377	1,220	-	1,220	1,250
5400000	Other	6,816	(3,147)	2,110	5,200	1,140	1,170
5800000	Benefits, Insurance & Taxes	144,528	123,992	178,210	124,670	124,060	144,180
	Total Employee Services	314,994	286,340	372,400	281,770	257,650	284,730
OPERATIONS							
6050000	Office Expense	-	163	-	40	-	-
6100000	Computer Maintenance & Replacement	3,890	4,240	4,310	4,310	4,550	4,700
6200000	Insurance	83,804	86,959	97,220	104,340	102,970	115,450
6300000	Utilities	106,680	116,173	121,500	145,200	121,500	121,500
6350000	Communications	2,238	2,081	2,800	2,220	2,800	2,800
6400000	Operating Supplies	24,163	29,038	21,880	27,520	21,880	21,880
6450000	Vehicle & Equipment Operating Costs	17,220	16,828	15,900	16,230	15,900	15,900
6500000	Contract Services	72,351	63,278	48,030	97,990	52,730	54,810
6600000	Professional Development	(16)	587	3,990	20	1,340	1,340
6650000	Recruitment	-	359	350	-	350	350
6900000	Department Service Allocation	70,990	87,540	89,770	89,770	102,440	106,380
6990000	Contingency	-	-	10,000	-	10,000	10,000
	Total Operations	381,320	407,246	415,750	487,640	436,460	455,110

DEPARTMENT BUDGETS
Building Maintenance

FUND	FUNCTION	CODE
615	Public Works	815

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101013	Tables	$ -	$ 1,464	$ 8,740	$ 12,500	$ -	$ -
7109090	Other Equipment	2,864	-	-	-	-	-
7155011	HVAC Unit Repairs	17,243	33,297	-	-	-	-
	Total Special Projects	20,107	34,761	8,740	12,500	-	-
CAPITAL OUTLAY							
8105011	HVAC Units	11,695	-	50,000	50,000	-	-
8105060	Skate Park- Awning and Paint	-	-	-	-	40,000	-
8902204	Public Safety Center/Fire Station #1	16,314	426,914	-	-	-	-
	Total Capital Outlay	28,009	426,914	50,000	50,000	40,000	-
OTHER USES							
9404031	Contribution to Public Safety Facilities Fund Public Safety Facilities Project	-	-	6,073,090	6,073,090	-	-
	Total Other Uses	-	-	6,073,090	6,073,090	-	-
ACTIVITY TOTAL		$ 744,430	$ 1,155,261	$ 6,919,980	$ 6,905,000	$ 734,110	$ 739,840

FUND	FUNCTION	CODE
615	Public Works	815

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 131,230	$ 138,130
5300000	Overtime	Overtime	Estimated	1,220	1,250
5400000	Other	Standby pay, call-outs and leave payoffs	Estimated	1,140	1,170
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	124,060	144,180
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	4,550	4,700
6200000	Insurance	Allocated portion of liability coverage and property insurance	Allocated	102,970	115,450
6300000	Utilities	Water, electricity and natural gas	Estimated	121,500	121,500
6350000	Communications	Telephone and cell phone services and batteries	Estimated	2,800	2,800
6400000	Operating Supplies	Building maintenance and landscape supplies, uniforms and personal safety supplies, tools, janitorial supplies and other operating supplies	Estimated	21,880	21,880
6450000	Vehicle & Equipment Operating Costs	Equipment parts and repairs, vehicle parts and repairs, gas, oil and vehicle replacement	Estimated	15,900	15,900
6500000	Contract Services	Heating and air conditioning repairs, alarm services, electrician services, equipment rental and other contract services	Estimated	52,730	54,810
6600000	Professional Development	Seminars, conferences, memberships, subscriptions, books and other training materials	Estimated	1,340	1,340
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals, and other processing charges	Estimated	350	350
6900000	Department Service Allocation	Allocation of services provided by the Public Works Administration division to this division	Allocated	102,440	106,380
6990000	Contingency	Department reserve for unexpected expenditures which arise during the fiscal year	Estimated	10,000	10,000

FUND	FUNCTION	CODE
615	Public Works	815

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
8105060	Skate Park- Awning and Paint	Replace entrance awning and exterior painting of the Skate Park building	Estimated	$ 40,000	$ -

FUND	FUNCTION	CODE
260	Public Works	816

Nick DeBar, *Public Works Director/City Engineer*

Matt Pigeon, *Deputy Director - Operations*

Street Maintenance is part of Public Works Maintenance Operations and is responsible for the upkeep and repair of roughly 150 centerline miles of paved roads and shoulders, 2,700 traffic signs, 19,800 linear feet of painted curbs, 1,400 painted traffic markings, 50 painted cross walks, 62,000 linear feet of culverts, City ditches and drainage structures, tree trimming, brush cutting and weed abatement, 50 pieces of equipment, 14 vehicles and 20+ bridges. The Streets Division also provides pick-up and disposal of dead animals, responds to all emergency situations, provides 24 hour stand-by coverage and performs over 70 different activities. Beginning in fiscal year 2025-2026, 0.4 of a full-time equivalent Maintenance Worker I was reallocated from the Building Maintenance Department to the Streets Department.

Accomplishments in the Prior Two-Year Budget

* Responded to and repaired damaged roads and infrastructure from catastrophic storm damages
* Participated in City special events and road closures
* Maintained approximately 150 lane miles of paved roads
* Replaced damaged or worn traffic signs
* Maintained City ditches and drainage structures
* Maintained public right-of-way according to the Manual on Uniform Traffic Control Devices (MUTCD) standards
* Picked up and disposed debris, trash and dead wild animals in the public right-of-way

Work Program Highlights for Next Two-Year Budget

* Develop and implement maintenance work program for new facilities constructed with Downtown Infrastructure Enhancement Project
* Continue emphasis on road maintenance
* Optimize staffing and workloads to maximize the efficiency of the division
* Continue to maintain safe and effective paths of travel within the City
* Plan, design and manage the construction of minor capital improvement projects for streets to accomplish Council priorities

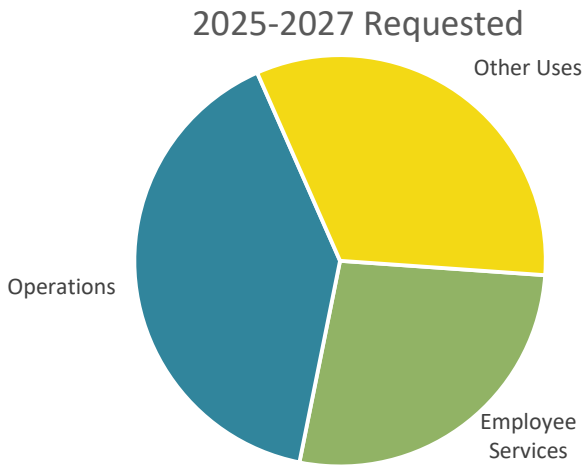
FUND	FUNCTION	CODE
260	Public Works	816

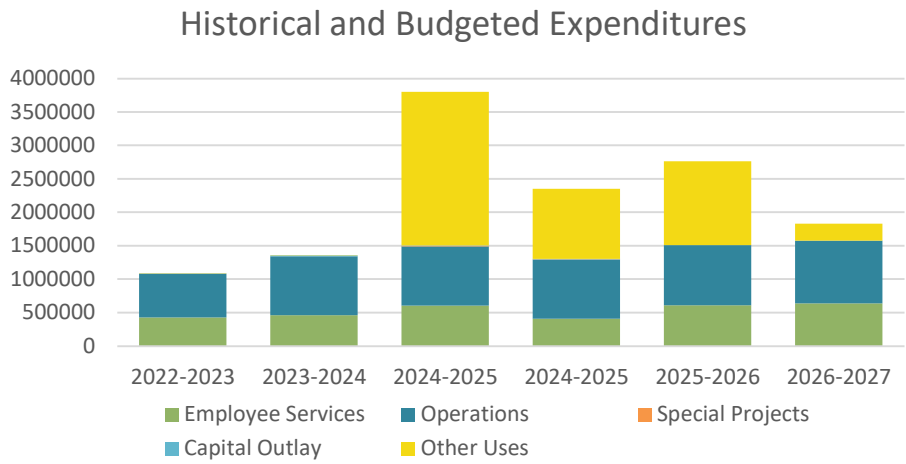
Performance / Workload Measures

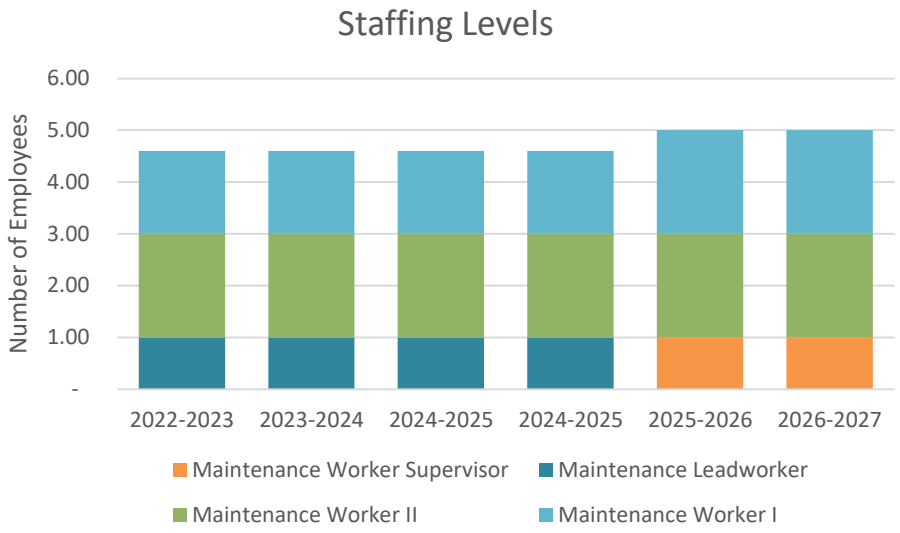
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Asphalt patching (tons)	375	375	375	375	375	375
Grading (tons)	250	250	250	250	250	250
Concrete (cubic yards)	25	25	25	25	25	25
Drainage (linear feet)	1,250	1,250	1,250	1,250	1,250	1,250
Drainage basins and culverts	130	130	130	130	130	130
Trees an bushes trimming/maintenance (hours)	1,250	1,250	1,250	1,250	1,250	1,250
Dead deer pickup and disposal	132	128	125	125	125	125
Traffic signs replaced	280	280	280	280	280	280
Curb painting (linear feet)	22,500	22,500	22,500	22,500	22,500	22,500
Road closures and parking restrictions	35	35	35	35	35	35
USA North 811 location tickets	-	-	1,300	1,300	1,300	1,300

FUND	FUNCTION	CODE
260	Public Works	816

Budget at a Glance







DEPARTMENT BUDGETS
Public Works Maintenance - Streets

FUND	FUNCTION	CODE
260	Public Works	816

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 201,525	$ 230,807	$ 302,130	$ 193,860	$ 310,950	$ 328,870
5200000	Wages	-	-	3,800	-	3,800	3,880
5300000	Overtime	4,490	1,502	8,680	800	8,680	8,940
5400000	Other Pay	24,881	24,809	16,430	25,120	18,250	18,250
5800000	Benefits, Insurance & Taxes	196,009	201,407	273,060	185,670	264,320	274,560
	Total Employee Services	426,905	458,525	604,100	405,450	606,000	634,500
OPERATIONS							
6050000	Office Expense	111	259	-	810	-	-
6100000	Computer Maintenance & Replacement	4,240	4,620	4,690	4,690	-	-
6200000	Insurance	26,500	15,638	19,600	17,690	29,400	36,660
6300000	Utilities	132,941	158,158	177,650	177,650	177,650	177,650
6350000	Communications	2,022	1,830	1,700	1,700	1,700	1,700
6400000	Operating Supplies	36,056	38,394	55,770	55,770	55,770	55,770
6450000	Vehicle & Equipment Operating Costs	78,910	101,597	91,190	91,190	91,940	91,940
6500000	Contract Services	79,347	212,586	172,050	172,050	177,200	181,800
6600000	Professional Development	1,988	1,354	2,510	2,510	2,510	2,510
6650000	Recruitment	430	49	400	400	400	400
6900000	Department Service Allocation	173,290	186,640	192,050	192,050	196,990	207,590
6910000	Administrative Charges	118,490	160,210	168,110	168,110	169,330	185,420
	Total Operations	654,325	881,335	885,720	884,620	902,890	941,440

FUND	FUNCTION	CODE
260	Public Works	816

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7161497	Traffic Signal Backup Battery Repair	$ -	$ -	$ 9,000	$ 9,000	$ -	$ -
	Total Special Projects	-	-	9,000	9,000	-	-
CAPITAL OUTLAY							
8103023	Dump Trailer	-	12,327	2,670	2,800	-	-
	Total Capital Outlay	-	12,327	2,670	2,800	-	-
OTHER USES							
	Transfers out for:						
9505012	El Camino Real Rehabilitation- South	6,512	-	-	-	-	-
9505279	Traffic Way Rehabilitation- North	234	4,052	795,950	795,720	-	-
9505279	Santa Lucia Road Rehabilitation- Segments B and C	-	-	1,500,000	250,000	1,250,000	-
9505279	El Camino Real Pavement Rehabilitation- North (Phase II)	-	-	-	-	-	250,000
	Total Other Uses	6,746	4,052	2,295,950	1,045,720	1,250,000	250,000
ACTIVITY TOTAL		$ 1,087,976	$ 1,356,239	$ 3,797,440	$ 2,347,590	$ 2,758,890	$ 1,825,940

FUND	FUNCTION	CODE
260	Public Works	816

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 310,950	$ 328,870
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	3,800	3,880
5300000	Overtime	Overtime	Estimated	8,680	8,940
5400000	Other Pay	Stand-by pay, call-outs and leave payoffs	Estimated	18,250	18,250
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	264,320	274,560
6200000	Insurance	Allocation of liability and property insurance	Allocated	29,400	36,660
6300000	Utilities	Disposal fees, water, natural gas and electricity	Estimated	177,650	177,650
6350000	Communications	Telephone and cell phone services	Estimated	1,700	1,700
6400000	Operating Supplies	Asphalt, concrete, sand, gravel, street signs, paint supplies, lumber, hardware, landscaping supplies, personal safety supplies, pesticides and small tools	Estimated	55,770	55,770
6450000	Vehicle & Equipment Operating Costs	Gas, oil, vehicle and equipment repair, parts and vehicle replacement charges	Estimated	91,940	91,940
6500000	Contract Services	Streetlight maintenance, tree services, street sweeping, street striping and contract street repairs	Estimated	177,200	181,800
6600000	Professional Development	Seminars, conferences, books, subscriptions and licenses	Estimated	2,510	2,510
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals, and other processing charges	Estimated	400	400
6900000	Department Service Allocation	Allocation of services provided by the Public Works Department to this division	Allocated	196,990	207,590
6910000	Administrative Charges	Allocation of support services including legal services, finance services, personnel services, managerial services and legislative services	Allocated	169,330	185,420
9505279	Santa Lucia Road Rehabilitation-Segments B and C	Transfer SB1 funds to the Local Transportation Fund for completion of the Santa Lucia Rehabilitation-Segments B and C	Estimated	1,250,000	-

FUND	FUNCTION	CODE
260	Public Works	816

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
9505279	El Camino Real Pavement Rehabilitation- North (Phase II)	Transfer SB1 funds to the Local Transportation Fund for the completion of El Camino Real Pavement Rehabilitation- North Phase II	Estimated	$ -	$ 250,000

FUND	FUNCTION	CODE
527	Public Works	827

Nick DeBar, *Public Works Director/City Engineer*

Ryan Hayes, *Deputy Director/Utilities Manager*

The Wastewater Division provides wastewater collection and treatment service for approximately 5,500 parcels comprised of commercial, industrial, multifamily and single-family residential customers. Wastewater services help ensure safe and reliable collection and treatment of sewage for public health and safety, economic prosperity, supporting General Plan land use and expansion. The Division maintains and operates a 2.39 million gallon monthly maximum average flow wastewater treatment facility, over 66 miles of pipeline and 12 wastewater pumping stations. Treated wastewater is also recycled and used for irrigation at Chalk Mountain Golf Course.

Accomplishments in the Prior Two-Year Budget

* Hired talented staff, provided training opportunities for career advancement (certifications), and developed a cohesive wastewater team
* Completed design and construction for Lift Station No. 13 and Forcemain Replacement Project to serve future development
* Procured and implemented use of a new Closed-Circuit Television camera van for regulated inspection of City sewer mains
* Completed wastewater collection system master plan in conjunction with General Plan update to identify current and future needs
* Completed Wastewater Treatment Plant Alternatives Analysis and initiated design for retrofitting and process improvements to the plant
* Participated in the scope, evaluation, and vendor selection for Infrastructure Asset Management software

Work Program Highlights for Next Two-Year Budget

* Design secondary process improvements and retrofitting for treatment plant to meet new regulatory requirements and capacity issues
* Conduct volumetric analysis and evaluate customer user classification schedule to better reflect rates and contributions to system
* Conduct public engagement and outreach efforts for Wastewater Treatment Plant (WWTP) upgrades focusing on State regulations, community benefits, and opportunities to lessen impacts to rate payers
* Prepare an updated wastewater rate study incorporating detailed cost estimates, potential regional partnerships, and funding options
* Seek opportunities for wastewater staff to obtain certifications necessary for future operation of modernized treatment plant
* Participate in the implementation of Infrastructure Asset Management software
* Video, clean and proactively complete needed repairs of the existing wastewater collection system

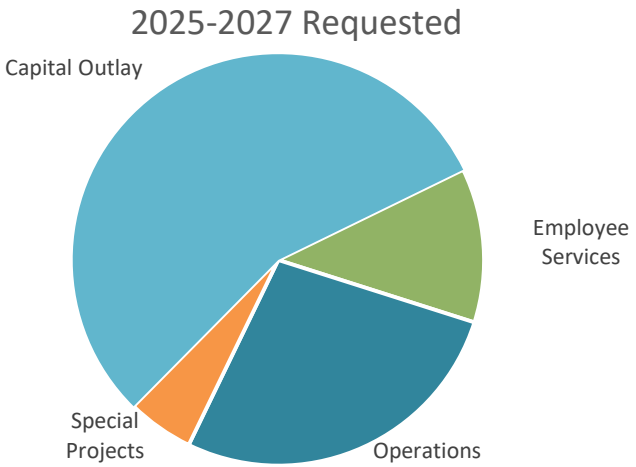
FUND	FUNCTION	CODE
527	Public Works	827

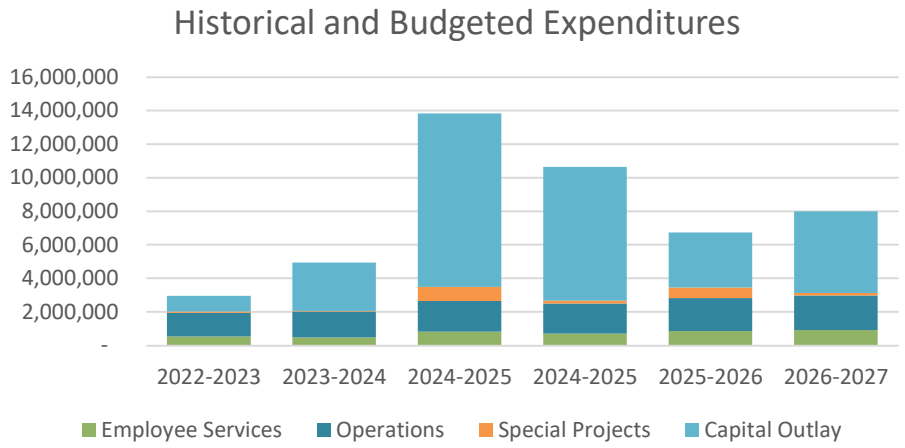
Performance / Workload Measures

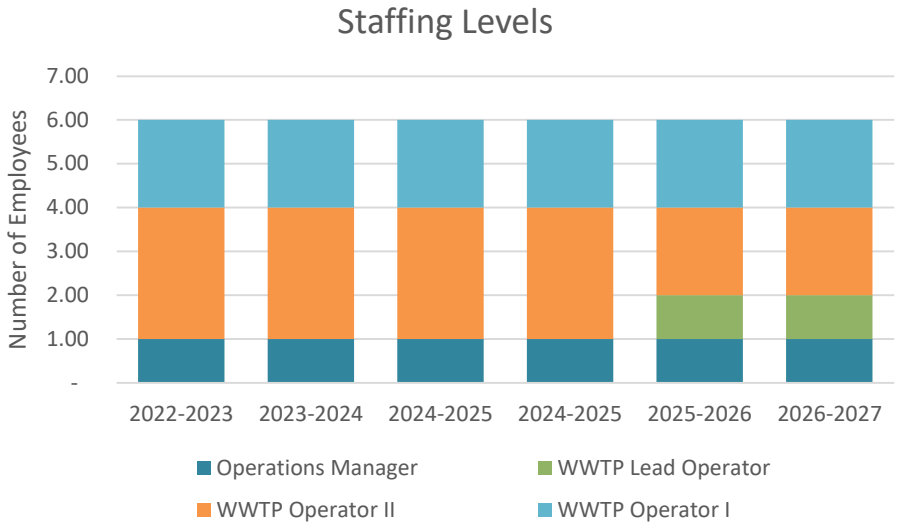
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Sewage collected and treated (million gallons)	546.0	436.8	450.0	474.5	475.0	475.0
Lift stations repairs	375	375	350	350	400	450
Sewer main cleaned (feet)	85,000	28,000	90,000	95,000	100,000	107,000
Sewer main televised and inspected (feet)	-	-	30,000	95,000	100,000	107,000
Sewer manholes inspected	375	125	400	420	440	470
USA North Dig location request tickets	N/A	1,531	2,365	2,400	2,500	2,550

FUND	FUNCTION	CODE
527	Public Works	827

Budget at a Glance







DEPARTMENT BUDGETS
Wastewater

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 284,803	$ 254,880	$ 452,830	$ 390,380	$ 477,250	$ 512,840
5200000	Wages	-	-	4,560	-	4,560	4,650
5300000	Overtime	5,581	655	6,550	3,120	6,550	6,750
5400000	Other Pay	22,793	26,892	23,460	19,630	20,180	20,280
5800000	Benefits, Insurance & Taxes	226,539	198,970	332,630	297,460	356,630	378,360
	Total Employee Services	539,716	481,397	820,030	710,590	865,170	922,880
OPERATIONS							
6050000	Office Expense	2,001	1,330	7,500	5,300	7,500	7,500
6070000	Advertising	942	497	-	-	-	-
6100000	Computer Maintenance & Replacement	45,135	42,754	53,100	53,100	72,160	74,160
6200000	Insurance	52,613	52,082	62,130	64,240	68,400	81,710
6250000	Occupancy	21,164	42,906	42,740	42,240	2,750	2,750
6300000	Utilities	425,380	472,529	506,000	496,200	516,500	517,250
6350000	Communications	9,469	11,580	10,650	10,850	12,050	12,550
6400000	Operating Supplies	88,985	98,690	139,050	174,060	151,980	156,830
6450000	Vehicle & Equipment Operating Costs	80,755	58,934	145,000	143,900	143,500	145,000
6500000	Contract Services	143,910	161,603	220,250	187,100	223,250	226,250
6600000	Professional Development	17,282	6,263	14,000	13,000	18,000	18,000
6650000	Recruitment	2,705	1,850	1,700	1,700	1,700	1,700
6850000	Franchise Fees	80,321	96,078	112,050	96,770	115,090	136,860
6900000	Department Service Allocation	167,930	164,530	170,840	170,840	274,800	287,810
6910000	Administrative Charges	264,460	320,510	336,780	336,780	345,340	376,270
6990000	Contingency	-	-	10,000	-	10,000	10,000
	Total Operations	1,403,052	1,532,136	1,831,790	1,796,080	1,963,020	2,054,640

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7101534	Refrigerator	$ -	$ 1,298	$ -	$ -	$ -	$ -
7155011	HVAC Units	12,970	-	-	-	-	-
7401627	Inflow and Infiltration Study	-	-	75,000	-	250,000	-
7280950	Manhole Repairs and Sewer Line/Trench Settlement Repairs	60,210	12,358	277,430	106,760	100,000	100,000
7282041	Asset Management Program and Work Order System	-	-	150,000	-	150,000	-
7401421	Wastewater Fee Study	-	-	125,000	40,000	-	50,000
7402235	Customer Database Audit	-	-	25,000	25,000	-	-
7******	Customer User Classification Study	-	-	-	-	100,000	-
7700954	Sewer System Management Plan and Audit	-	26,030	-	-	20,000	-
7701927	Prop 218 Majority Protest-Rate Increase	4,410	-	-	-	-	-
7402246	Collection System Expansion Feasibility Study	7,625	7,625	184,760	-	-	-
7702303	Storm Supplies	809	-	-	-	-	-
7702310	2023 Storms- Emergency Response	1,182	-	-	-	-	-
	Total Special Projects	87,206	47,311	837,190	171,760	620,000	150,000
CAPITAL OUTLAY							
7102033	Tablet Computers	2,535	-	-	-	-	-
7702311	2023 Storms- Lift Station #5 Stabilization	201,632	2,985	-	-	-	-
8103011	Replacement Vehicle	140,927	-	70,000	66,060	-	85,000
8104082	New Skid Steer Tractor	-	-	85,000	85,000	-	-
8103011	Crane Service Truck Replacement	-	-	-	-	-	175,000

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
8103013	New CCTV Inspection Truck	$ -	$ -	$ 275,000	$ 275,000	$ -	$ -
8******	Electric Remote Dredge (Replacement)	-	-	-	-	225,000	-
8******	SCADA Server and Software Replacement	-	-	-	-	85,000	-
8602213	Portable Generator for Lift Station 11 (PSPS)	-	-	500,000	-	100,000	-
8104005	Aerator Replacement Program	18,920	18,091	21,910	19,500	32,500	32,500
8106011	Fencing	20,771	-	-	-	-	-
8602038	Traffic Way Sewer Improvements	211,587	163	-	-	-	-
8107816	Lift Station Equipment Replacement	41,088	35,354	114,650	6,670	75,000	75,000
8601141	Lift Station #2 Replacement/Redesign	10,109	6,199	-	-	-	-
8******	Lift Station #3 and Force Main Improvements	-	-	-	-	-	250,000
8602536	Lift Station #6 and Force Main Improvements	-	-	175,000	-	-	-
8602053	Lift Stations 4, 7, & 11 Rehabilitation and Improvements	48,328	43,198	558,470	350,000	250,000	-
8600478	Lift Station #13 Force Main Replacement	123,305	2,558,267	4,568,430	5,250,000	150,000	-
8******	Collection System Repair Contingency	-	-	-	-	200,000	225,000
8601401	Dredge Pipe Replacement	-	-	38,200	38,200	-	-
8600145	Treatment Plant Master Plan	-	76,164	98,840	98,840	-	-
86*****	Wastewater Treatment Influent Flow Monitoring	-	-	-	-	170,000	-
8602172	Water Reclamation Facility Process Improvements and Updates	42,909	142,425	2,714,670	650,000	2,000,000	4,000,000
8602411	Pavement Projects Sanitary Sewer Improvements	-	-	1,118,930	1,118,930	-	25,000

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
8601488	Treatment Plant Reclamation Well #2	$ 62,654	$ 200	$ -	$ -	$ -	$ -
	Total Capital Outlay	924,765	2,883,046	10,339,100	7,958,200	3,287,500	4,867,500
ACTIVITY TOTAL		$ 2,954,739	$ 4,943,890	$ 13,828,110	$ 10,636,630	$ 6,735,690	$ 7,995,020

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 477,250	$ 512,840
5200000	Wages	Wages for part-time (non-benefited staff)	Estimated	4,560	4,650
5300000	Overtime	Overtime costs	Estimated	6,550	6,750
5400000	Other Pay	Stand-by and call-out pay	Estimated	20,180	20,280
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	356,630	378,360
6050000	Office Expense	Printing costs for community education material for the Fats, Oils and Grease (FOG) Program	Estimated	7,500	7,500
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	72,160	74,160
6200000	Insurance	Allocated portion of liability coverage and property insurance for treatment facility	Allocated	68,400	81,710
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	2,750	2,750
6300000	Utilities	Water, electricity and natural gas for treatment plant and pump stations	Estimated	516,500	517,250
6350000	Communications	Telephone and cell phone services, radio repairs, batteries	Estimated	12,050	12,550
6400000	Operating Supplies	Line supplies, field tools, custodial supplies, building maintenance supplies, landscaping supplies, other operating supplies and permits	Estimated	151,980	156,830
6450000	Vehicle & Equipment Operating Costs	Vehicle and equipment repair and maintenance costs, gasoline, diesel and oil costs	Estimated	143,500	145,000
6500000	Contract Services	Infiltration basin maintenance, routine pipeline maintenance/repair, electrician support services, lab and testing services, underground service alert services and other contract services	Estimated	223,250	226,250

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6600000	Professional Development	California Water Environment Federation training and conferences, various safety, equipment and process training classes, memberships, subscriptions, books and other training materials	Estimated	$ 18,000	$ 18,000
6650000	Recruitment	Cost of employee recruitment including advertising and processing charges	Estimated	1,700	1,700
6850000	Franchise Fees	Franchise fees paid to the City's General Fund	Contract	115,090	136,860
6900000	Department Service Allocation	Allocation of services provided by Public Works Administration Department to this division	Allocated	274,800	287,810
6910000	Administrative Charges	Allocation of support services including legal services, finance services, personnel services, managerial services and legislative services	Allocated	345,340	376,270
6990000	Contingency	Reserve for unexpected expenditures which arise during the fiscal year	Estimated	10,000	10,000
7401627	Inflow and Infiltration Study	Collect and analyze flow data to determine inflow and infiltration in the sanitary collection system	Estimated	250,000	-
7280950	Manhole Repairs and Sewer Line/Trench Settlement Repairs	Repair of manholes at various locations throughout the City	Estimated	100,000	100,000
7282041	Asset Management Program and Work Order System	Procurement of an infrastructure asset management software program and work order system	Estimated	150,000	-
7401421	Wastewater Fee Study	Wastewater rate study and wastewater customer user classifications volumetric analysis	Estimated	-	50,000
7******	Customer User Classification Study	Hire a consultant to perform audit of existing customer database to ensure appropriate user classification and rates are applied	Estimated	100,000	-
7700954	Sewer System Management Plan and Audit	Prepare routine updates to and bi-annual audits of the Sewer System Management Plan in accordance with Waste Discharge Requirements	Estimated	20,000	-

FUND	FUNCTION	CODE
527	Public Works	827

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
8103011	Replacement Vehicle	Purchase of truck to replace existing wastewater division truck	Estimated	$ -	$ 85,000
8103011	Crane Service Truck Replacement	Crane service truck for use in pulling lift station pumps, wet well covers, and other routine and non-routine work tasks	Estimated	-	175,000
8******	Electric Remove Dredge (Replacement)	Procurement of an electric remote dredge to remove settleable solids (sludge) from the bottom of stabilization treatment ponds	Estimated	225,000	-
8******	SCADA Server and Software Replacement	Replacement of supervisory control and data acquisition (SCADA) computer server and software that controls, records data, and provides alarms of various conditions of equipment and controls of the wastewater treatment and collection (lift stations) systems	Estimated	85,000	-
8602213	Portable Generator for Lift Station 11 (PSPS)	Purchase and installation of four permanent generators for mitigating Public Safety Power Shutoffs (PSPS)	Estimated	100,000	-
8104005	Aerator Replacement Program	Purchase aerators	Estimated	32,500	32,500
8107816	Lift Station Equipment Replacement	Replacement of various equipment at Lift Stations as needed, including pumps, controls, instrumentation, or odor control	Estimated	75,000	75,000
8******	Lift Station #3 and Force Main Improvements	Rehabilitate and improve multiple lift station components including wet well, pumps, piping, electrical, motor controls, lids, appurtenances, and site and safety improvements	Estimated	-	250,000
8602053	Lift Stations 4, 7, & 11 Rehabilitation and Improvements	Upgrades, repairs, and rehabilitation work for Lift Stations 4, 7, 9, 11, and 15	Estimated	250,000	-
8600478	Lift Station #13 Force Main Replacement	Improvements to Lift Station 13 and associated force main	Estimated	150,000	-

FUND	FUNCTION	CODE
527	Public Works	827

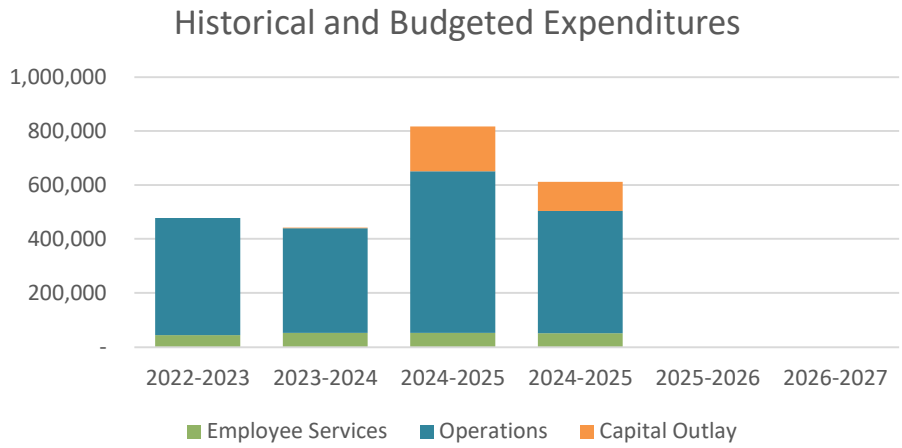
OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
8602172	Water Reclamation Facility Process Improvements and Updates	Preconstruction costs of a new treatment process to meet current wastewater demands as well as General Plan buildout	Estimated	$ 2,000,000	$ 4,000,000
8******	Collection System Repair Contingency	Repairs to various components of the collection system to address deferred maintenance, rehabilitation, and replacement of vital components of the collection system	Estimated	200,000	225,000
86*****	Wastewater Treatment Influent Flow Monitoring	Collect influent flow monitoring data at the headworks of the treatment plant to determine existing flows during dry and wet weather conditions for use in the design capacity of the treatment plant improvements	Estimated	170,000	-
8602411	Pavement Projects Sanitary Sewer Improvements	Repairs and improvements to the sanitary sewer system in association with pavement projects	Estimated	-	25,000

FUND	FUNCTION	CODE
529	Public Works	829

DESCRIPTION

The City of Atascadero has provided high quality, reliable transit service since 1979. Beginning in fiscal year 2025-2026, Atascadero's Dial-A-Ride demand response curb-to-curb service in the City and the medical corridor in Templeton will be provided by San Luis Obispo's Regional Transit Authority (RTA). This transition follows the successful consolidation of the City's fixed-route Atascadero Shuttle with RTA in 2015. Bringing all local transit services under a single regional provider will enhance efficiency, streamline operations, and improve connectivity throughout the community, while maintaining the same safe and dependable service that Atascadero residents have come to trust.

Budget at a Glance



DEPARTMENT BUDGETS

Transit

FUND	FUNCTION	CODE
529	Public Works	829

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5200000	Wages	$ 34,973	$ 43,807	$ 43,020	$ 41,680	$ -	$ -
5800000	Benefits, Insurance & Taxes	8,880	8,540	9,300	9,170	-	-
	Total Employee Services	43,853	52,349	52,320	50,850	-	-
OPERATIONS							
6050000	Office Expense	799	940	900	240	-	-
6070000	Advertising	-	-	1,650	-	-	-
6100000	Computer Maintenance & Replacement	26,814	28,569	30,230	29,360	-	-
6200000	Insurance	10,747	8,478	10,650	7,470	-	-
6250000	Occupancy	3,410	3,590	3,720	3,720	-	-
6350000	Communications	1,510	1,489	2,500	1,550	-	-
6400000	Operating Supplies	746	697	910	650	-	-
6450000	Vehicle & Equipment Operating Costs	51,595	41,954	94,750	56,000	-	-
6500000	Contract Services	148,014	132,822	274,290	176,800	-	-
6600000	Professional Development	-	800	680	-	-	-
6650000	Recruitment	74	49	770	-	-	-
6900000	Department Service Allocation	91,730	80,800	92,260	92,260	-	-
6910000	Administrative Charges	98,180	86,810	84,960	84,960	-	-
	Total Operations	433,619	386,998	598,270	453,010	-	-

Transit

FUND	FUNCTION	CODE
529	Public Works	829

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8103011	Vehicle Replacement	$ -	$ -	$ 90,000	$ 107,410	$ -	$ -
7102033	Tablet Replacement	-	3,070	4,400	-	-	-
8102583	Radio Repeater Project	-	-	62,500	-	-	-
8102586	Dispatch Console Upgrade	-	-	8,500	-	-	-
	Total Capital Outlay	-	3,070	165,400	107,410	-	-
ACTIVITY TOTAL		$ 477,472	$ 442,417	$ 815,990	$ 611,270	$ -	$ -

FUND	FUNCTION	CODE
529	Public Works	829

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5200000	Wages	Wages for part-time (non-benefited) staff	Estimated	$ -	$ -
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	-	-
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	-	-
6070000	Advertising	Cost of advertising Transit services	Estimated	-	-
6100000	Computer Maintenance & Replacement	Allocated portion of computer and telephone support costs	Allocated	-	-
6200000	Insurance	Allocated portion of liability coverage	Allocated	-	-
6250000	Occupancy	Allocated portion of building maintenance costs, and costs to repair Transit Drivers' office	Allocated/ Estimated	-	-
6350000	Communications	Telephone and cell phone services and radio repairs	Estimated	-	-
6400000	Operating Supplies	Miscellaneous operating supplies	Estimated	-	-
6450000	Vehicle & Equipment Operating Costs	Vehicle repairs, parts, maintenance and inspections; gas and oil; bus washing services	Estimated	-	-
6500000	Contract Services	Transit driving services and audit services	Estimated	-	-
6600000	Professional Development	Conferences, books, memberships and subscriptions	Estimated	-	-
6650000	Recruitment	Cost of employee recruitment including advertising, pre-employment testing, physicals and other processing charges	Estimated	-	-
6900000	Department Service Allocation	Allocation of services provided by the Public Works Department to this division	Allocated	-	-
6910000	Administrative Charges	Allocation of support services including legal services, finance services, personnel services, managerial services and legislative services	Allocated	-	-
8103011	Vehicle Replacement	Replace one Dial-a-Ride bus with van	Estimated	-	-

FUND	FUNCTION	CODE
529	Public Works	829

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
7102033	Tablet Replacement	Replacement of four tablets for use in the buses, one for each of the three buses and one back-up tablet	Estimated	$ -	$ -
8102586	Dispatch Console Upgrade	Upgrade of Dial-a-Ride dispatch console	Estimated	-	-

FUND	FUNCTION	CODE
690	General Government	290

James R. Lewis, *City Manager* **Luke Knight,** *Deputy City Manager/Information Technology*

Information Technology provides for management, planning, service and support for all computers, servers, network systems, mobile data terminals and phones within the City. It also maintains the City's databases, geographic information system (GIS), and web site. This fund is also used to set aside money for the repair and replacement of the City's computers and software.

Department Mission Statement: We make City services more efficient and accessible.

Accomplishments in the Prior Two-Year Budget

* Launched redesigned website for atascadero.org
* Installed wi-fi network at the zoo
* Implemented credit card acceptance program
* Upgraded Avtec radio consoles at the Police Department
* Switched City mobile devices from Verizon to T-Mobile
* Implemented electronic signature program

Work Program Highlights for Next Two-Year Budget

* Implement Asset Management software
* Implement new Financial/Human Resources software
* Replace network firewall
* Improve City's cybersecurity resiliency
* Finalize switch to Astound fiber
* Establish guidelines for utilizing Artificial Intelligence (AI) to increase staff efficiency
* Upgrade the Audio-Visual system in the Council Chambers
* Expand credit card acceptance to more departments

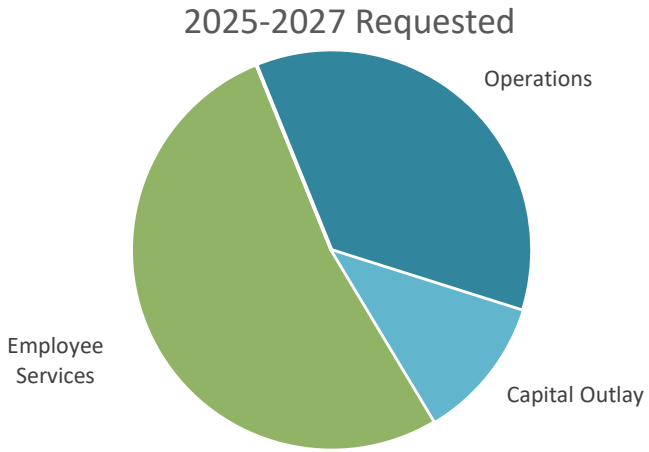
FUND	FUNCTION	CODE
690	General Government	290

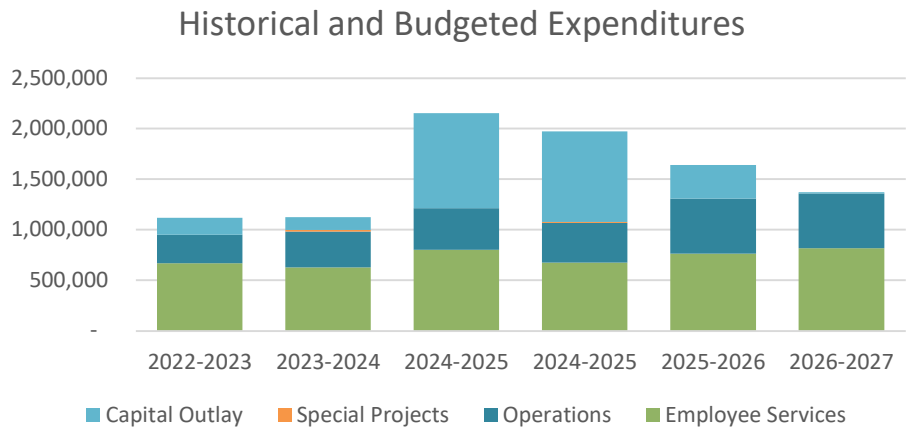
Performance / Workload Measures

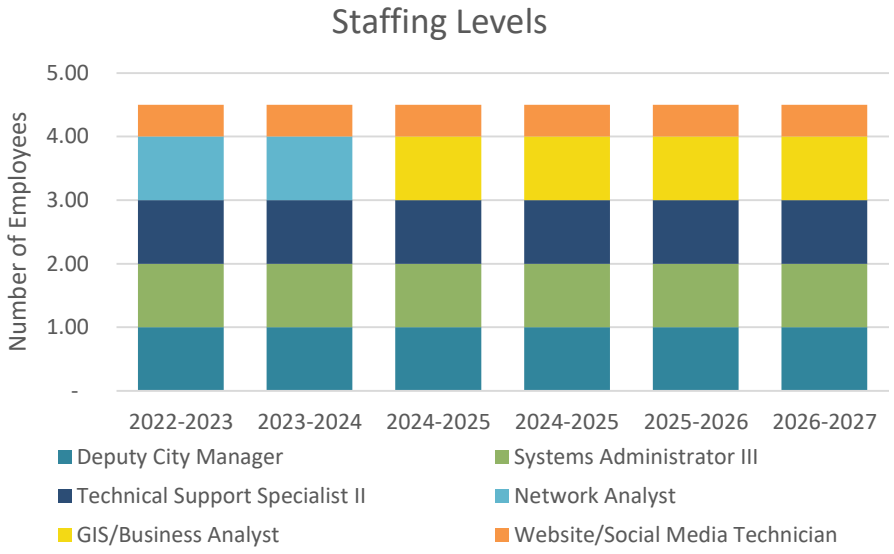
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Number of supported devices	250	253	257	255	256	258
Number of users supported	202	204	214	206	208	210
Number of printers maintained	52	52	52	52	52	52
Number of work requests completed	1,250	1,300	1,350	1,346	1,375	1,400
Number of databases maintained	35	26	26	26	24	23
Major software upgrades	4	3	2	2	2	2
Major hardware upgrades	4	3	2	2	2	2

FUND	FUNCTION	CODE
690	General Government	290

Budget at a Glance







DEPARTMENT BUDGETS
Technology

FUND	CODE
690	290

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5100000	Salaries	$ 390,764	$ 362,102	$ 455,460	$ 405,870	$ 469,720	$ 506,060
5200000	Wages	-	3,119	27,230	30,920	-	-
5300000	Overtime	18,836	17,580	21,680	4,010	21,680	22,330
5400000	Other Pay	37,829	45,510	19,270	19,630	21,540	21,780
5800000	Benefits, Insurance & Taxes	222,363	200,184	279,070	213,050	250,010	266,730
	Total Employee Services	669,792	628,495	802,710	673,480	762,950	816,900
OPERATIONS							
6050000	Office Expense	1,389	962	540	540	530	530
6250000	Occupancy	57,040	60,120	62,180	62,180	46,670	51,040
6350000	Communications	75,862	91,997	92,500	83,650	54,750	49,750
6400000	Operating Supplies	23,417	19,578	24,450	32,180	30,050	30,690
6450000	Vehicle & Equipment Operating Costs	2,911	3,205	1,130	1,000	1,250	1,250
6500000	Contract Services	103,607	165,299	202,980	195,170	367,980	364,280
6600000	Professional Development	6,797	3,949	19,300	11,660	35,250	35,250
6650000	Recruitment	988	494	-	500	-	-
6900000	Department Service Allocation	6,690	6,410	6,650	6,650	7,250	7,780
	Total Operations	278,701	352,014	409,730	393,530	543,730	540,570
SPECIAL PROJECTS							
7101011	Desks	-	-	-	1,000	-	-
7101021	Chairs	-	-	-	1,000	-	-
7101090	Other Office Furniture	-	8,467	-	-	-	-
7102055	Monitors	-	-	-	1,290	-	-
8102088	Website Enhancement Project	-	2,500	-	-	-	-
7102057	Wireless Networks	-	4,946	-	5,000	-	-
	Total Special Projects	-	15,913	-	8,290	-	-

FUND	CODE
690	290

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
7102033	Tablet Computers	$ 1,690	$ 5,887	$ -	$ -	$ -	$ -
8102013	Computers- Replacement	-	11,481	51,520	9,260	98,200	-
8102017	Server Replacement	-	25,821	16,020	16,020	60,000	-
8102021	New Printers/Scanners	592	-	-	-	-	-
8102080	Permitting Software Replacement	107,704	-	-	-	-	-
8102023	Printers- Replacement	10,477	-	8,000	8,000	13,500	-
8102026	Plotter/Scanner	-	-	-	-	18,000	-
8102084	Projector and Screen Replacement	-	4,330	3,670	6,170	-	-
8102074	Channel 20 Equipment Upgrade	-	-	19,460	19,460	-	-
8102081	Financial Software Replacement	-	-	471,760	471,760	-	-
8102037	Electronic Timecard Software	-	-	12,240	12,240	-	-
8102088	Website Enhancement Project	49,400	12,350	39,110	39,110	-	-
8102051	Network Switches	-	-	-	-	30,000	-
8102093	Firewall	-	-	-	-	85,000	-
8102018	Council Chambers Audio/Visual Update	-	-	220,000	220,000	-	-
8102019	Council Chambers Remote Conference Capability	-	-	30,000	30,000	-	-
8104509	Mobile Data Computers- Replacement	-	15,398	66,580	65,620	28,000	14,000
9404028	Contribution To Vehicle/Equip Fund	-	51,817	-	-	-	-
	Total Capital Outlay	169,863	127,084	938,360	897,640	332,700	14,000
ACTIVITY TOTAL		$ 1,118,356	$ 1,123,506	$ 2,150,800	$ 1,972,940	$ 1,639,380	$ 1,371,470

FUND	CODE
690	290

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5100000	Salaries	Salaries for permanent staff	Estimated	$ 469,720	$ 506,060
5300000	Overtime	Overtime	Estimated	21,680	22,330
5400000	Other Pay	Standby, call-outs and leave payoffs	Estimated	21,540	21,780
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	250,010	266,730
6050000	Office Expense	Postage, printing, copying, office supplies, office equipment maintenance and small office equipment	Estimated	530	530
6250000	Occupancy	Allocated portion of building maintenance costs	Allocated	46,670	51,040
6350000	Communications	Internet service, phones and radio repairs	Estimated	54,750	49,750
6400000	Operating Supplies	Software, computer parts, cabling, small tools and other operating supplies	Estimated	30,050	30,690
6450000	Vehicle & Equipment Operating Costs	Gasoline, oil, vehicle repairs, vehicle replacement and car allowance	Estimated	1,250	1,250
6500000	Contract Services	Computer and network consulting services, Microsoft Software licensing fees, and software maintenance agreements	Estimated	367,980	364,280
6600000	Professional Development	Seminars, memberships, subscriptions, books and other training materials for staff	Estimated	35,250	35,250
6900000	Department Service Allocation	Allocation of services provided by the City Manager's Office to this division	Allocated	7,250	7,780
8102013	Computers- Replacement	Replacement of desktop and laptop computers as necessary	Estimated	98,200	-
8102017	Server Replacement	Replacement of Disaster Recovery server	Estimated	60,000	-
8102023	Printers- Replacement	Replacement of 4 printers/scanners	Estimated	13,500	-
8102026	Plotter/Scanner	Plotter/scanner for large format scanning	Estimated	18,000	-
8102051	Network Switches	Network switches for data exchange	Estimated	30,000	-

FUND	CODE
690	290

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
8102093	Firewall	Firewall for network protection	Estimated	$ 85,000	$ -
8104509	Mobile Data Terminal	Mobile data computers for Police vehicles	Estimated	28,000	14,000

FUND	CODE
680	890

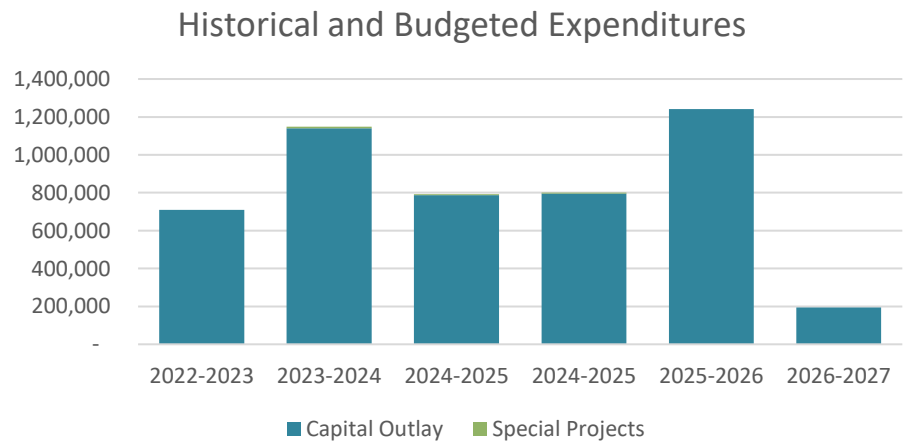
DESCRIPTION

The Vehicle and Equipment Replacement Fund is intended to eventually account for all vehicle and equipment replacement costs. Individual departments are charged an annual fee for vehicle replacement. The fee is based on the estimated replacement cost of the vehicles used by the department and the estimated useful life of the vehicles.

Performance / Workload Measures

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 ESTIMATED	2026-2027 ESTIMATED
Vehicles Purchased	5	7	6	5	4	2
Number of Vehicles Being Reserved	66	66	66	66	65	65

Budget at a Glance



FUND	CODE
680	890

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
8104531	Swift Water Rescue Personal Protective Equipment	$ -	$ 8,875	$ 5,050	$ 5,050	$ -	$ -
	Total Special Projects	-	8,875	5,050	5,050	-	-
CAPITAL OUTLAY							
8103011	Police Vehicles	297,995	353,759	450,750	450,750	160,000	65,000
8103011	Fire Vehicles- Replacements	-	479,442	-	6,600	1,003,600	-
8103011	Community Development Vehicles	-	30,961	-	-	-	30,000
8103011	Streets Vehicles	-	73,461	119,040	119,040	-	-
8103011	Parks Vehicles	-	-	50,000	52,160	50,000	100,000
8103011	Public Works Vehicles	-	-	45,000	45,000	-	-
8103011	Zoo Vehicles	-	-	60,000	60,000	-	-
8103011	Building Maintenance Vehicles	-	41,729	-	-	-	-
8104001	Generator	16,181	21,019	-	-	-	-
8104561	Fire Turnout Personal Protective Equipment Replacements	-	139,403	6,600	6,600	-	-
8104508	Thermal Imaging Cameras	-	-	55,100	55,050	-	-
8104530	Jaws of Life Equipment	144,823	-	-	-	-	-
8104533	Ventilation Saws	-	-	-	-	16,500	-
8104560	Turnout Extractor	-	-	-	-	11,000	-
8104552	Heart Monitor and Automated External Defibrillator Replacement	250,013	-	-	-	-	-
	Total Capital Outlay	709,012	1,139,774	786,490	795,200	1,241,100	195,000
ACTIVITY TOTAL		$ 709,012	$ 1,148,649	$ 791,540	$ 800,250	$ 1,241,100	$ 195,000

FUND	**CODE**
680	890

OBJECT NUMBER	**EXPENSE CLASSIFICATION**	**DESCRIPTION**	**BASIS**	**2025-2026 AMOUNT**	**2026-2027 AMOUNT**
8103011	Police Vehicles	Replacement of vehicles that have exceeded their useful lives: 2 vehicles to be replaced in 2025-2026 and 1 vehicle to be replaced in 2026-2027	Estimate	$ 160,000	$ 65,000
8103011	Fire Vehicles	Replacement of vehicles that have exceeded their useful lives: a Type I structure fire engine was ordered in 2022-2023 for delivery and payment in 2025-2026	Estimate	1,003,600	-
8103011	Community Development Vehicles	Replacement of vehicles that have exceeded their useful lives: 1 vehicle will be replaced in 2026-2027	Estimate	-	30,000
8103011	Parks Vehicles	Replacement of vehicles that have exceeded their useful lives: a vehicle will be replaced in 2025-2026 and a turf mower will be replaced in 2026-2027	Estimate	50,000	100,000
8104533	Ventilation Saws	Fire rescue saws used for cutting through various materials during forcible entry, ventilation, and rescue operations	Estimate	16,500	-
8104560	Turnout Extractor	Turnout gear washer that effectively removes harmful carcinogens and pathogens to keep fire staff safe and extend the life of the equipment	Estimate	11,000	-

FUND	CODE
100	080

DESCRIPTION

This department accounts for miscellaneous General Fund items that are not associated with any one Department. The General Fund contribution to the Gas Tax Fund for Streets Maintenance has historically come from this department budget.

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SUMMARY OF SERVICE PROGRAMS						
Other	$ 8,325,512	$ 1,256,070	$ 1,092,000	$ 882,000	$ 576,000	$ 550,000
Total	$ 8,325,512	$ 1,256,070	$ 1,092,000	$ 882,000	$ 576,000	$ 550,000

DEPARTMENT BUDGETS
Other Uses

FUND	CODE
100	080

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7155043	City Hall Room 201 Renovations	$ -	$ -	$ -	$ -	$ 3,000	$ -
7702016	COVID-19 Emergency Protective Measures	977	-	-	-	-	-
7702302	2023 Storms- Emergency Response	102,525	-	-	-	-	-
7702302	2023 Storms- Facility Repairs	-	13,960	-	-	-	-
7702303	2023 Storms- Supplies	32,384	-	-	-	-	-
7702307	2023 Storms- Parks	72,093	55,612	-	-	-	-
7702308	2023 Storms- Replace Supplies and Damaged Equipment	5,894	-	-	-	-	-
7702309	2023 Storms- Debris Removal	41,960	-	-	-	-	-
7702312	2023 Storms- Creeks	-	453,648	-	-	-	-
	Total Special Projects	255,833	523,220	-	-	3,000	-
CAPITAL OUTLAY							
7702307	2023 Storms- Paloma Park Snack Bar	4,176	-	-	-	-	-
7702312	2023 Storms- Atascadero Creek Capacity	41,157	-	-	-	-	-
7702312	2023 Storms- Atascadero High School Creek	729	-	-	-	-	-
8101031	Copiers	-	-	32,000	32,000	-	-
8104057	Postage Machine	4,161	-	-	-	-	-
9404028	Vehicle and Equipment Maintenance Fund Deficit	2,050,000	-	-	-	-	-
9404029	Technology Fund Conference Room Technology Upgrades	-	66,000	-	-	-	-
9404061	Building Maintenance and Replacement Fund Balance	1,000,000	-	-	-	-	-
9505025	Downtown Infrastructure Enhancement Transfer to LTF	4,694,000	-	150,000	150,000	-	-
	Total Capital Outlay	7,794,223	66,000	182,000	182,000	-	-

DEPARTMENT BUDGETS
Other Uses

FUND	CODE
100	080

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OTHER USES							
	Transfers to:						
9505026	Gas Tax Fund for Street Maintenance	$ 275,456	$ 466,850	$ 710,000	$ 500,000	$ 500,000	$ 550,000
9505064	Building Maintenance Fund to Fund Deficit	-	200,000	200,000	200,000	-	-
9505029	Technology Fund for Firewall	-	-	-	-	73,000	-
	Total Transfers Out	275,456	666,850	910,000	700,000	573,000	550,000
ACTIVITY TOTAL		$ 8,325,512	$ 1,256,070	$ 1,092,000	$ 882,000	$ 576,000	$ 550,000

FUND	CODE
100	080

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
7155043	City Hall Room 201 Renovations	Minor renovations to City Hall Room 201	Estimated	$ 3,000	$ -
9505026	Gas Tax Fund for Street Maintenance	General Fund contribution to the cost of street department operations	Allocated	500,000	550,000
9505029	Cash Transfer to Technology Fund for Firewall	General Fund contribution to the Technology Fund for the purchase of a Firewall	Estimated	73,000	-

SECTION F

Sales Tax Measure F-14

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

DESCRIPTION

This fund is a sub-account of the General Fund and is used to account for projects with special funding received from Sales Tax Measure F-14 approved by voters in November 2014. The sales tax measure increases the City sales tax rate by 0.5% effective April 1, 2015, and includes a 9 member Citizen Oversight committee, an annual road report, and a 12 year sunset clause. The Measure was set to expire on April 1, 2027, but the City Council placed a ballot measure on the November 2024 ballot to extend the current ½ cent per dollar sales tax and over 70% of the voting public voted Yes.

When voters approved Sales Tax Measure F-14, they also approved Measure E-14, recommending the sales tax revenue be used for the purpose of repairing and maintaining neighborhood roads and other roadways.

Road repair projects are typically larger road projects that repair or rehabilitate the road. Road maintenance projects are also typically large projects that are designed to preserve those roads that are in good or fair condition. Neighborhood roads and other roadways include residential roads serving those lots directly fronting the road and not through-traffic, collector roads funneling local traffic from residential roads to arterial roads, and arterial roads carrying the largest amount of traffic.

Other costs may also include drainage repairs necessary to preserve/protect/repair the surface of the road, bridge repairs to maintain the asphalt/pavement on the bridge structure excluding maintenance of the structure itself, consultant and City staff time spent working directly on the project, and Federal American with Disabilities Act requirements for any deficient disabled access improvements within the project area. Not included and not funded with this general sales tax increase is routine road maintenance, e.g. minor pothole repairs, vegetation control, shoulder control, street staffing, road widening, bikeways, new roads, roundabouts, general administration and overhead.

The Public Works department develops a prioritization plan for the work using a tool known as the "Critical Point Management" methodology. All of the City maintained roads have been inspected and entered into a program that evaluated the condition of each to help determine how resources can be best spent to prevent street pavements from dropping into a condition that will trigger more expensive maintenance, rehabilitation, and reconstruction. This process provides the lowest life-cycle costs for the roadway system to maximize the overall pavement condition.

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

2025 Rehabilitation Project (South): $2,800,000 **1.59 miles**

This project is scheduled for construction during 2025 and is expected to be heavy rehabilitation projects designed to improve fair to bad pavement conditions for entire roadway segments, such as overlays and cold-in-place recycling. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Los Osos Rd	Old Morro Rd E	San Rafael Rd	6,005	21	126,105	24	Heavy Rehabilitation
San Andres Ave	Atascadero Ave	Marchant Ave	1,470	24	35,280	32	Heavy Rehabilitation
San Dimas Rd	Los Osos Rd	Toloso Rd	940	22	20,680	32	Heavy Rehabilitation

2026 Rehabilitation Project (West/Central): $1,810,000 **0.81 miles**

This project is scheduled for construction during 2026 and is expected to be heavy rehabilitation projects designed to improve fair to bad pavement conditions for entire roadway segments, such as overlays and cold-in-place recycling. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Andrita Rd	Casanova Ave	Sierra Vista Rd	1,250	22	27,500	45	Heavy Rehabilitation
Monterey Ct	Monterey Rd	End	575	35	20,125	43	Heavy Rehabilitation
Ramage Dr	Portola Rd	End	370	31	11,470	30	Heavy Rehabilitation
Santa Ynez Ave	Atascadero Ave	San Andres Ave	1,235	25	30,875	39	Heavy Rehabilitation
Venado Ave	Ardilla Ave	Chauplin Ave	835	21	17,535	38	Heavy Rehabilitation

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

2026 Resurfacing Project (South/Central): $1,100,000 **3.22 miles**

This project is scheduled for construction during 2026 and is expected to be heavy to light resurfacing projects designed to improve and maintain fair to good pavement conditions for entire roadway segments, such as thin overlays or slurry seals. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Carmelita Rd	Curbaril Ave	Portola Rd	1,659	25	41,475	92	Light Maintenance
Carmelita Rd	Portola Rd	San Gabriel Rd	2,647	21	55,587	90	Light Maintenance
Colorado Ave	San Rafael Rd	San Diego Way	2,634	21	55,314	68	Heavy Maintenance
Lake View Dr	Portola Rd	Santa Rosa Rd	2,975	24	71,400	78	Light Maintenance
Monterey Rd	Graves Creek Rd	San Anselmo Ave	3,866	32	123,712	82	Light Maintenance
Navajoa Ave	Atascadero Ave	San Andres Ave	590	30	17,700	73	Light Maintenance
San Andres Ave	Santa Lucia Rd	San Marcos Rd	1,750	22	38,500	85	Light Maintenance
Serra Ave	Atascadero Ave	San Andres Ave	870	20	17,400	68	Heavy Maintenance

2027 Rehabilitation Project (North/West): $4,275,000 **1.80 miles**

This project is scheduled for construction during 2027 and is expected to be heavy rehabilitation projects designed to improve fair to bad pavement conditions for entire roadway segments, such as overlays and cold-in-place recycling. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Carrizo Rd	El Camino Real	Traffic Way	2,945	22	64,790	25	Heavy Rehabilitation
Graves Creek	Monterey Rd	San Fernando Rd	4,765	25	119,125	45	Heavy Rehabilitation
Graves Creek	San Fernando Rd	Santa Ana Rd	1,815	21	38,115	22	Heavy Rehabilitation

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

2028 Rehabilitation Project (North): $3,570,000 **1.69 miles**

This project is scheduled for construction during 2028 and is expected to be heavy rehabilitation projects designed to improve fair to bad pavement conditions for entire roadway segments, such as overlays and cold-in-place recycling. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Bajada Ave	Dulzura Ave	Traffic Way	1,740	22	38,280	27	Heavy Rehabilitation
Hermosilla Ave	Lobos Ave	San Jacinto Ave	2,025	20	40,500	23	Heavy Rehabilitation
Honda Ave	Bajada Ave	Barrenda Ave	640	20	12,800	39	Heavy Rehabilitation
Mariquita Ave	Olmeda Ave	Rosario Ave	1,345	21	28,245	40	Heavy Rehabilitation
Olmeda Ave	Rosario Ave	Traffic Way	680	25	17,000	33	Heavy Rehabilitation
Palma Ave	San Jacinto Ave	Rosario Ave	2,485	22	54,670	36	Heavy Rehabilitation

2029 Rehabilitation Project (East/Central): $2,630,000 **1.17 miles**

This project is scheduled for construction during 2029 and is expected to be heavy rehabilitation projects designed to improve fair to bad pavement conditions for entire roadway segments, such as overlays and cold-in-place recycling. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Arcade Rd	El Camino Real	El Corte Rd	1,615	24	38,760	48	Heavy Rehabilitation
Cascada Rd	El Camino Real	El Centro Rd	455	25	11,375	46	Heavy Rehabilitation
El Centro Rd	Arcade Rd	Cascada Rd	345	25	8,625	42	Heavy Maintenance
El Corte Rd	Arcade Rd	Santa Fe Rd	485	20	9,700	32	Heavy Rehabilitation
El Corte Rd	Santa Fe Rd	La Linia Ave	1,115	29	32,335	39	Heavy Rehabilitation
La Linia Ave	El Dorado Rd	El Corte Rd	700	27	18,900	38	Heavy Rehabilitation
Maleza Ave	Castano Ave	Cortez Ave	420	22	9,240	29	Heavy Rehabilitation
Palomar Ave	Castano Ave	Valle Ave	645	22	14,190	37	Heavy Rehabilitation
Palomar Ave	Valle Ave	Yesal Ave	385	22	8,470	26	Heavy Rehabilitation

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

2029 Resurfacing Project (North/East): $1,360,000 **3.63 miles**

This project is scheduled for construction during 2029 and is expected to be heavy to light resurfacing projects designed to improve and maintain fair to good pavement conditions for entire roadway segments, such as thin overlays or slurry seals. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
Alamo Ave	Rosario Ave	Barrenda Ave	845	21	17,745	73	Heavy Maintenance
Cortez Ave	Maleza Ave	Curbaril Ave	715	20	14,300	93	Light Maintenance
Estrada Ave	San Anselmo Rd	San Jacinto Ave	1,950	24	46,800	72	Heavy Maintenance
Gabarda Rd	Curbaril Ave	Tampico Rd	1,380	22	30,360	90	Light Maintenance
Gabarda Rd	Tampico Rd	End	1,000	22	22,000	93	Light Maintenance
Honda Ave	Alamo Ave	Traffic Way	335	20	6,700	76	Heavy Maintenance
La Linia Ave	West End	El Camino Real	400	30	12,000	77	Heavy Maintenance
Robles Ave	Santa Ysabel Ave	Sombrilla Ave	440	22	9,680	89	Light Maintenance
San Vicente Ave	San Jacinto Ave	East End	175	21	3,675	40	Light Rehabilitation
San Vicente Ave	San Jacinto Ave	North End	1,085	22	23,870	75	Heavy Maintenance
Sombrilla Ave	Robles Ave	End	1,455	21	30,555	80	Light Maintenance
Sombrilla Ave	Robles Ave	Curbaril Ave	2,045	21	42,945	85	Light Maintenance
Sonora Ave	Valle Ave	Pinal Ave	1,425	16	22,800	71	Light Maintenance
Valle Ave	North End	Escarpa Ave	1,380	22	30,360	92	Light Maintenance
Valle Ave	Escarpa Ave	Curbaril Ave	3,315	22	72,930	91	Light Maintenance
Valle Ave	Curbaril Ave	Palomar Ave	1,215	20	24,300	90	Light Maintenance

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

2030 Rehabilitation Project (West/Central): $3,920,000 **1.62 miles**

This project is scheduled for construction during 2029 and is expected to be heavy rehabilitation projects designed to improve fair to bad pavement conditions for entire roadway segments, such as overlays and cold-in-place recycling. During the engineering phase, it may be determined that a different treatment would be more appropriate. While the expected treatment method may change, the following road segments will be repaired.

Road Name	Beginning Location	Ending Location	Length (ft.)	Width (ft.)	Area (sq. ft.)	2024 PCI	Expected Treatment
El Bordo Ave	El Camino Real	East End	2,235	31	69,285	40	Heavy Rehabilitation
Old Morro Rd	Morro Rd West/San Miguel	Palo Verde	3,835	23	88,205	19	Heavy Rehabilitation
Old Morro Rd	Palo Verde	COP 1650' S/O Palo Verde	1,650	20	33,000	17	Heavy Rehabilitation
Old Morro Rd	COP 4625' S/O Palo Verde	HWY 41E	840	17	14,280	21	Heavy Rehabilitation

SALES TAX MEASURE F-14
Projects Fund

FUND	TYPE
101	General Fund

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8302150	2021 Pavement Resurfacing (East/South)	$ 918	$ -	$ -	$ -	$ -	$ -
8302170	2021 Pavement Rehabilitation (South)	3,539	-	-	-	-	-
8302270	2022 Pavement Rehabilitation (West)	3,158,083	235	-	-	-	-
8302370	2023 Pavement Rehabilitation (North)	250,656	3,659,149	-	-	-	-
8302450	2024 Pavement Resurfacing (North/Central)	-	5,754	444,250	444,250	-	-
8302470	2024 Pavement Rehabilitation (East/Central)	1,110	443,951	4,884,940	4,884,940	-	-
8302570	2025 Pavement Rehabilitation (South)	-	2,848	247,150	207,150	2,590,000	-
8302550	2025 Pavement Resurfacing (South/Central)	-	-	750,000	20,000	-	1,080,000
8302670	2026 Pavement Rehabilitation (West/Central)	-	-	50,000	50,000	150,000	1,610,000
8302770	2027 Pavement Rehabilitation (North)	-	-	-	-	50,000	275,000
8302870	2028 Pavement Rehabilitation (East/Central)	-	-	-	-	-	60,000
	Total Capital Outlay	3,414,306	4,111,937	6,376,340	5,606,340	2,790,000	3,025,000
ACTIVITY TOTAL		$ 3,414,306	$ 4,111,937	$ 6,376,340	$ 5,606,340	$ 2,790,000	$ 3,025,000

SECTION G

Capital Projects

PROGRAM DESCRIPTION

The capital projects section of the budget includes funding for all major construction, improvement and repair projects. The projects proposed in this budget are based on priorities established by the City's current Capital Improvement Plan and City staff. Through the Capital Improvement Plan, the City systematically plans, schedules, and finances capital projects to ensure cost-effectiveness and conformance with policy.

CAPITAL PROJECTS NARRATIVE

The Capital Projects Narrative briefly describes each of the projects funded within this section of the budget.

2025-2027 CAPITAL PROJECTS SUMMARY

The Capital Projects Summary is intended to be a comprehensive list of all budgeted major capital projects within the City. As such, it includes projects funded not only within this section of the budget, but also includes projects budgeted in funds such as the Wastewater or CDBG funds. (Page references are provided for more information on the projects.)

The Summary lists each project proposed by title, its estimated total cost for the two-year budget period, and its proposed funding source(s). All capital projects are categorized and identified by name down the left-hand side of the summary spreadsheet with the estimated total project cost shown in the column immediately to the right labeled "Budgeted." Some projects are funded from a number of different revenue sources. These various funding sources are identified horizontally across the top of each page on the summary spreadsheet. Miscellaneous funding sources are notated by a letter designation, for which a key is provided at the bottom of the last page of the summary.

For easy reference, the projects proposed in fiscal years 2025-2027 are categorized as follows:

A. Road Improvement Projects
B. Road Rehabilitation Projects
C. Measure F-14 Road Projects
D. Bridge Projects
E. Drainage Projects
F. Facilities Projects
G. Parks and Recreation Projects
H. Wastewater Projects
I. Other Projects

FIVE YEAR CAPITAL IMPROVEMENT PLAN

The Five-Year Capital Improvement Plan details all capital projects for the 2025-2026 and 2026-2027 fiscal years, and the subsequent three fiscal years.

CAPITAL PROJECTS

This section includes detailed budgets for all capital improvement funds, along with other dedicated funds such as the CDBG Fund. Detailed backup for each capital project is included in the narrative portion of this section.

The following pages give a brief description of the projects included in this section of the budget. It also includes a description of projects proposed for the Five-Year Capital Improvement Plan. (Projects listed in italics are a part of the Five-Year Capital Improvement Program, but do not have funding in fiscal years 2025-2027.)

CATEGORY A: ROAD IMPROVEMENT PROJECTS

Projects identified in this category are related to constructing new roads or improving existing roads to address capacity or operational deficiencies.

Downtown Infrastructure Enhancement Project (Phase 1): Improvements and modifications to 0.6 miles of El Camino Real between State Route 41 and Rosario Avenue to improve pedestrian, bicyclist, and motorist safety and promote economic development in the Downtown District. Project involves reducing travel lanes in each direction from two to one, constructing a Hybrid Beacon Hawk traffic signal at the East Mall pedestrian crossing, creating 130± parking spaces in the center median areas, sidewalk and ramp improvements, street trees, landscaping, irrigation, lighting, and other miscellaneous and related items.

Downtown Infrastructure Enhancement Project – Phase 2: Construction of gateway entry signs over El Camino Real on both ends of Downtown El Camino Real corridor. Project also involves procurement and installation of gateway signs, US 101 tunnel improvements, and other miscellaneous and related items.

Del Rio Road/US 101 Interchange Improvements – East: Improvements to increase traffic capacity and level of service in the vicinity of the interchange of US 101 and Del Rio Road, including improvements to El Camino Real intersection, adding a westbound to northbound US 101 right-turn lane, and realigning Ramona Road. Phase I involves work on the east side of US 101 to add a dedicated right-turn lane for westbound Del Rio Road to northbound US 101, including retaining walls, road widening, traffic signal modifications (northbound ramp), pavement improvements, and other miscellaneous and related work in accordance with the adopted Del Rio Road Concept Plans.

Commercial Node Concept Plans: Traffic operational analysis, development of concept plan, and plan line setbacks (for right-of-way determination) at key commercial nodes and corridors.

CATEGORY B: ROAD REHABILITATION PROJECTS

Projects identified in this category are related to pavement management of existing roads to maintain good pavements or rehabilitate poor pavement and associated drainage conditions. These projects generally address entire roadway segments (intersection to intersection) to improve overall pavement conditions beyond the routine potholing and patching performed by City maintenance personnel.

Pavement Preservation Program: A program that focuses on preserving good pavements for various City maintained roadways by sealing cracks and other pavement maintenance and spot repair activities between rehabilitation and resurfacing treatment projects.

Citywide Pavement Condition Evaluation Update: Pavement conditions of 145 miles of City maintained pavements will be visually inspected and evaluation data entered into the City's pavement management software system (StreetSaver®). This system is used to inventory existing pavements conditions, record work performed and determines prioritization of roadway work using Critical Point Management for various budget scenarios. Pavement condition evaluation updates are performed every four to five years.

11805 San Marcos Road Embankment Subsidence Repair: Repair for embankment subsidence on San Marcos Road approximately 0.5 miles north of Los Altos Road. Proposed work involves excavating and removing overburden material to bedrock surface. Embankment subsidence extends outside right-of-way that requires coordination with two private properties.

CATEGORY B: ROAD REHABILITATION PROJECTS *(continued)*

11285 San Marcos Road Emergency Landslide Repair: Repair for embankment subsidence on San Marcos Road approximately 0.5 miles south of Los Altos Road. Work included the construction of a soldier pile wall and roadway reconstruction and was completed in 2023. The remaining work involves obtaining maintenance easements from adjacent property owners.

Old Morro Road Emergency Repair and Stabilization: Repairs to Old Morro Road due to 2023 storm damages.

Atascadero Creek Retaining Wall: Removal of retaining wall structure in Atascadero Creek near Atascadero High School due to 2023 storm damages.

Santa Lucia Road Pavement Rehabilitation – Segments B and C: Pavement rehabilitation, drainage improvements, culvert replacement, pavement markings, traffic signage, and other miscellaneous and related work for 1.2 miles of Santa Lucia Road between Portola Road and Santa Ana Road (Segment B) and 0.8 miles of between Santa Ana Road and Llano Road totaling 2.0 miles of pavement rehabilitation.

El Camino Real at SR41/US101 Pavement Rehabilitation: Pavement rehabilitation, drainage improvements, pavement markings, traffic signage, and other miscellaneous and related work for 0.2 miles of El Camino Real between SR 41 and approximately 0.1 miles south of the US 101 northbound ramps.

Traffic Way Pavement Rehabilitation - South: Medium pavement rehabilitation, drainage improvements, pavement markings, traffic signage, and other miscellaneous and related work for half the road width on 1.1 miles of Traffic Way between San Jacinto Avenue and Tunitas Avenue not reconstructed with the Traffic Way Sewer Improvements (2021) and between Tunitas Avenue and El Camino Real not constructed with the Downtown District Pavement Project (2023). Also included in this project is the segment of Olmeda Avenue between Traffic Way and West Mall not constructed with the Downtown District Pavement Project (2023).

El Camino Real Pavement Rehabilitation – North (Phase II): Heavy pavement rehabilitation, drainage improvements, culvert replacement, pavement markings, traffic signage, and other miscellaneous and related work for 0.55 miles of El Camino Real between San Benito Road and Del Rio Road. New development projects are constructing frontage improvements for road widening, curb and gutter, and sidewalks along this section of El Camino Real. This project will rehabilitate the existing pavement and add a center two-way left turn lane south of the Mission Oaks Center to match the section of El Camino Real south of San Benito Road. Work may include pavement repairs between Del Rio Road and Via Viento not completed with adjacent development, and limited road widening in spot locations to accommodate the center two-way left turn lane and bike lanes.

San Gabriel Road Pavement Rehabilitation – Segment B: Pavement rehabilitation, drainage improvements, culvert replacement, pavement markings, traffic signage, and other miscellaneous and related work for 1.4 miles of San Gabriel Road between SR 41 and Atascadero Avenue. Work may include sanitary sewer repairs and maintenance and repairs to former Safe Routes to Schools walkway.

Sycamore Road Pavement Rehabilitation: Pavement rehabilitation, drainage improvements, pavement markings, traffic signage, and other miscellaneous and related work for 1.1 miles of Sycamore Road between Capistrano Avenue and Acacia Road. This project may be incorporated into Lift Station No. 5 and Force Main Replacement Project (if funded) since there is overlap and the lift station project will be replacing roughly half of Sycamore Road in order to construct the force main.

Street Assessment District Projects: Pavement maintenance and repair for miscellaneous small assessment districts of Lobos, Aguila, Cayucos, Falda, Maleza, Pinal-Escarpa, San Fernando, and Sonora-Pinal.

Apple Valley Maintenance District No. 1 Pavement Management: Pavement maintenance of roadways within the Apple Valley Street and Storm Drain Maintenance District No. 1 involving crack sealing, surface treatments, minor drainage corrections, and other miscellaneous and related work.

CATEGORY B: ROAD REHABILITATION PROJECTS *(continued)*

Las Lomas Maintenance District No. 2 Pavement Management: Pavement maintenance of roadways within the Las Lomas Street and Storm Drain Maintenance District No. 2 involving crack sealing, surface treatments, minor drainage corrections, concrete sidewalk and driveway apron repairs, traffic signs, and other miscellaneous and related work.

De Anza Maintenance District No. 3 Pavement Management: Pavement maintenance of roadways within the De Anza Street and Storm Drain Maintenance District No. 3 involving crack sealing, surface treatments, minor drainage corrections, and other miscellaneous and related work.

CATEGORY C: MEASURE F-14 ROAD PROJECTS

Projects identified in this category are funded by Sales Tax Measure F-14 revenues and focus on preserving and improving pavement conditions of existing local neighborhood road segments (collector and residential functional classifications). The Capital Improvement Program schedule includes separate projects for resurfacing (maintenance) and rehabilitation construction, but these projects may be combined into a single project where costs savings, construction staging, or other benefits are in the best interest of the overall program. Specific roadway segments included in resurfacing and rehabilitation projects are found in Section F of this budget.

Pavement Resurfacing Projects: Surface treatments (maintenance and resurfacing projects) include crack sealing, slurry seals, chip seals, microsurfacing, and other techniques geared toward preserving good pavement conditions.

Pavement Rehabilitation Projects: Rehabilitation treatments include overlays, mill and overlays, full-depth reclamation, cold-in-place recycling, and other major construction geared toward improving fair to bad pavement conditions.

CATEGORY D: BRIDGE PROJECTS

Projects identified in this category are for bridge construction, replacement, and repair projects.

Via Avenue Bridge Replacement: Atascadero Creek banks maintenance and monitoring

Santa Lucia Road Bridge Replacement: Graves Creek banks maintenance and monitoring.

Bridge Maintenance and Repair Program: Preventative maintenance and minor repairs for twenty vehicular and three pedestrian bridges. Caltrans inspects each vehicular bridge every two years and provides bridge condition assessments and recommendations for various maintenance and repair activities to keep the bridges in good working order.

CATEGORY E: DRAINAGE PROJECTS

Projects identified in this category are drainage improvement projects that are intended to reduce flooding potential or improve the existing drainage system.

Storm Drainage Improvement Projects: Improvements to increase capacity of various roadway culverts, storm drains and sewer pipes, and improve roadway conditions at various locations to address surface drainage or flooding issues.

Culvert Repair and Replacement Program: Repair and replacement of culverts and storm pipes that are failing or at the end of their useful life. Work under this program includes replacing culverts and storm pipes that are not part of other projects, including inlet/outlet protection and repairing surface improvements associated with trenching activities.

CATEGORY F: FACILITIES PROJECTS

Projects identified in this category are new construction or improvements to public facilities.

Public Safety Facilities: Major improvements and modernization for Public Safety Facilities. Work includes reconstructing Fire Station No. 1 with the inclusion of an Emergency Operations Center, partial reconstruction of Fire Station No. 2, and construction of a new dispatch center and modernization of the Police Station. Work involves project planning, design, financing, and construction.

CATEGORY G: PARKS AND RECREATION PROJECTS

Parks projects identified in this category are for repair and enhancement projects.

Atascadero Creek to Lake Pipeline Repairs: Repair and expand capacity to the 1950's era pipeline that diverts water from Atascadero Creek to Atascadero Lake.

Parking Lot and Trail Repairs: Various maintenance, repair, and reconstruction of parking lot and trail pavements at park facilities, including Paloma Park and the Skate.

CATEGORY H: WASTEWATER PROJECTS

Projects in this category are related to major maintenance, repairs, and improvements to wastewater collection and treatment systems.

WWTP Retrofit and Secondary Treatment Process Improvements: Major improvements and modernization to wastewater treatment processes at the wastewater treatment plant (WWTP) to meet new regulatory requirements, address existing deficiencies, and increase treatment capacity for future growth. Proposed secondary treatment improvements involve replacing the secondary stabilization pond system with a standardized and modern activated sludge treatment system. Significant improvements are needed to retrofit the existing treatment processes to accommodate secondary treatment and modernize the plant. Project also includes interim improvements to increase short-term capacity needs during the project.

Aerator Replacement Program: Purchase of replacement aerators for wastewater treatment to ensure uninterrupted service of seven aerators as required by the Air Pollution Control District.

Electric Remote Dredge (Replacement): Procurement of an electric remote dredge to remove settleable solids (sludge) from the bottom of stabilization treatment ponds. This procurement is replacing an aging floating pontoon dredge that is beyond its useful life and is no longer cost effective to repair. The remote dredge will be more efficient to operate and provide a safer work environment for operators to work from the pond shoreline rather than on floating pontoon.

Wastewater Treatment Influent Flow Monitoring: Collect influent flow monitoring data at the headworks of the treatment plant to determine existing flows during dry and wet weather conditions for use in the design capacity of the treatment plant improvements.

Lift Station No. 4, 7, & 11 Rehabilitation and Improvements: Rehabilitate and improve multiple lift station components including pumps, piping, electrical, motor controls, lids, appurtenances, and site and safety improvements.

Lift Station No. 13 and Force Main Improvements: Improvements to lift station 13 and associate force main improvements

Lift Station No. 3 and Force Main Improvements: Rehabilitate and improve multiple lift station components including wet well, pumps, piping, electrical, motor controls, lids, appurtenances, and site and safety improvements. It is expected that this work will be done in conjunction with the connection of Atascadero State Hospital sewage flows to the lift station.

CATEGORY H: WASTEWATER PROJECTS *(continued)*

Portable Generator for Lift Station 11 (PSPS): Procurement, construction and installation of three trailer-mounted portable generators to reduce the risk of lift station failures during PG&E Public Safety Power Shutoff (PSPS) events.

Lift Station Equipment Replacements: Repair and replacement of sewer lift station components include those such as pumps, instrumentation, controls and odor controls not associated with other projects.

Pavement Project Sanitary Sewer Improvements: Repairs and improvements to sanitary sewer system that are located within and associated with planned pavement projects. Sanitary sewer work is expected to occur as part of the pavement project bidding documents or could occur separately if determined to be more feasible. Sewer system repairs and improvements may include fixing displaced sewer pipe joints, replacing aging or failed sewer lines and manholes, upsizing sewer pipes to address sewer pipe capacity issues, and other miscellaneous work. Typical and customary work to adjust manhole castings, etc. with pavement projects is not included with sanitary sewer improvements.

Manhole Repairs and Sewer Line/Trench Settlement Repairs: Repair and rehabilitation of manholes, gravity sewer pipes, and associated pavements failures for the collection system at various locations throughout the City.

Collection System Repair Contingency: Repairs to various components of the collection system to address deferred maintenance, rehabilitation, and replacement of vital components of the collection system.

Collection System Inflow and Infiltration Study: Prepare a study that collects data on sanitary sewer flows during dry and wet weather and identifies locations with excessive inflow and infiltration (I/I) of non-wastewater storm runoff (inflow) and groundwater intrusion (infiltration) into the sanitary sewer system. Reducing I/I will allow more capacity in sewer pipes, lower runtime and wear and tear of lift stations, prevent the unnecessary treatment of non-sewage flows into the treatment plant, and may reduce the design capacity of the treatment plant and collection system components to provide capacity to serve future customers.

Sewer System Management Plan Audit: Prepare routine updates to and bi-annual audits of the Sewer System Management Plan in accordance with Waste Discharge Requirements.

Utility Service Truck Replacement: Planned replacement of utility service pickup trucks.

Crane Service Truck Replacement: Planned replacement of crane service truck for use in pulling lift station pumps, wet-well covers, and other routine and non-routine work tasks.

Herbicide Spray Trailer: Planned replacement of trailer-mounted herbicide tank for use in vegetation and weed control at treatment plant and lift stations.

SCADA Server and Software Replacement: Replacement of supervisory control and data acquisition (SCADA) computer server and software that controls, records data, and provides alarms of various conditions of equipment and controls of the wastewater treatment and collection (lift stations) systems.

Asset Management Program and Work Order System: Participation in the procurement of an infrastructure asset management software program and work order system.

CATEGORY H: WASTEWATER PROJECTS *(continued)*

Customer User Classification Study: Study to perform a volumetric analysis of wastewater contribution data based upon customer user classifications categories and their wastewater flow demand and strength impacts to the wastewater treatment and collection systems. The study will also evaluate options for customer user classifications and determine methodologies for calculating equivalent dwelling units for user classifications.

Wastewater Rate Study: Perform wastewater rate study utilizing customer user classification study results and updated cost estimates from preliminary design work for the treatment plant retrofit and secondary treatment process improvements to determine equitable and fair wastewater rates.

CATEGORY I: OTHER PROJECTS

CDBG Accessibility Barrier Removal Projects: Improvements to deficient pedestrian facilities, sidewalks, and walkways to comply with American Disability Act (ADA) standards. Projects are typically funded on an annual basis through the Community Development Block Grants (CDBG). The Viejo Camino Accessibility Improvement Project is programed for the FY25/26 budget cycle and involves constructing curb and gutter, sidewalk, road widening, and transit bus stop on the south side of Viejo Camino between El Camino Real and Bocina Lane. An enhanced crosswalk across Viejo Camino at Bocina Lane is also planned if funds are sufficient.

Native Tree Replanting: Planting of native oak tree seedlings throughout Atascadero on sites determined by the Native Tree Atlas.

CAPITAL PROJECTS
List of Unfunded Projects

The City's capital needs far exceed the funds available, leaving many projects unfunded. State funding for projects have diminished over the years and there is heavy competition for the limited funds available. The City has been successful with obtaining federal bridge grants (Santa Lucia and Via) and other "fix it first" funding to repair and maintain roadways (Measure F-14, SB1/RMRA), but funding to improve roadway capacity and circulation elements has been less attainable. Prioritizing circulation improvements is required because the needs are so great and extend beyond transportation issues. When evaluating projects, many factors are included, such as safety features, ongoing costs, liabilities created or removed, alternatives, number of people affected, environmental issues, etc. Below are Capital Improvements that have been identified in the General Plan and other City adopted plans. The proposed improvement is listed after the project title. These projects are currently unfunded at an approximate cost of $170,000,000.

Santa Barbara Road/US 101 Interchange - Operational improvements
Santa Rosa Road/US 101 Interchange - Operational improvements
Curbaril Avenue/US 101 Interchange - Operational improvements
Traffic Way/Ardilla Road/US 101 Interchange - Operational improvements
San Anselmo Road/US 101 Interchange- Operational improvements
El Camino Real (Santa Barbara Road to Del Rio Road) - Road widening, frontage improvements, pedestrian/bicycle facilities, and traffic calming
El Camino Real/San Gabriel Road - Construct traffic signal for circulation improvements
El Camino Real/Santa Rosa Road - Intersection improvements
El Camino Real/Curbaril Road - Intersection improvements
El Camino Real/Pueblo Avenue - Construct pedestrian improvements
El Camino Real/San Anselmo Road (West) - Intersection improvements
El Camino Real/San Anselmo Road (East) - Construct traffic signal for circulation improvements
Curbaril Avenue at Atascadero Creek - Construct bridge for circulation improvements
Santa Rosa Road at Atascadero Lake - Replace bridge for functional improvements
Llano Road (Balboa Road to Santa Lucia Road) - Construct collector road extension and bridge
Santa Cruz Road (Garcia Road to San Ramon Road) - Construct collector road and bridge
Balboa Road (Llano Road to Otero Lane) - Construct collector road to improve circulation
Carmelita Avenue (San Gabriel Road to Casanova Avenue) - Construct collector road extension to improve circulation
Traffic Way (Lewis Avenue to Santa Cruz) - Frontage improvements, bicycle and pedestrian facilities
Buena Avenue (West End to Traffic Way) - Construct local road to improve circulation and emergency egress
Arterial and Collector Road Improvements (City-wide) - Improvements to arterial and collector roads throughout the City
Traffic Signal Upgrades (City-wide) - Upgrades and deferred maintenance for traffic signals throughout the City
Traffic Safety Improvements (City-wide) - Improvements to road system to increase safety throughout the City
Bicycle and Pedestrian Improvements (City-wide) - Construct new bike routes and improve pedestrian access
Street Lighting (City-wide) - New street lights and improvements to existing lights throughout the City
Culvert Replacements and Improvements (City-wide) - Remove and replace deteriorating drainage pipes throughout the City

CAPITAL PROJECTS
List of Unfunded Projects

Drainage and Flood Prevention Improvements (City-wide) - Improvements to roadway drainage throughout the City

Building Facilities (City-wide) - Improvements and deferred maintenance to City-owned building and components

Atascadero Lake - Improvements to shoreline, retaining walls, water quality, and dredging

Atascadero Lake Park - Improvements to walkways and trails, irrigation system, playgrounds, athletic fields, buildings, lighting, parking, and amenities

Colony Park - Improvements to walkways and trails, irrigation system, playgrounds, athletic fields, buildings, lighting, parking, and amenities

Paloma Park - Improvements to walkways and trails, irrigation system, playgrounds, athletic fields, buildings, lighting, equestrian arena, parking, and amenities

Road Rehabilitation and Maintenance - The following is a list of collectors, arterials and residential roads that are in need of maintenance and rehabilitation. Critical Point Management is utilized to prioritize local roadway resurfacing and rehabilitation projects. The total cost is approximately $195,000,000.

Road Rehabilitation and Maintenance Projects			
ACACIA RD	CITY LIMITS	to	CURBARIL AVE
ALAMO AVE	LORENA ST	to	ROSARIO AVE
ALAMO AVE	BARRENDA AVE	to	HONDA AVE
ALCANTARA AVE	MARCHANT AVE NORTH	to	MARCHANT AVE SOUTH
ALCOTAN LANE	AVION ROAD	to	WEST END
ALTURAS RD	DEL RIO RD	to	BALBOA RD
AMARGON RD	FALDA RD	to	SAN ANSELMO RD
ARDILLA RD	SAN ANSELMO RD	to	TRAFFIC WAY
ARDILLA RD	BALBOA RD	to	END MAINTAINED RD
ARENA RD	SAN BENITO RD	to	SAN ANSELMO RD
ARENA RD	SAN ANSELMO RD	to	YERBA AVE
ARIZONA AVE	ESTRADA AVE	to	SAN JACINTO AVE
ARROYO AVE	GANCHO AVE	to	ROSARIO AVE
ATASCADERO AVE	HIGH SCHOOL HILL RD	to	HWY 41
ATASCADERO AVE	HWY 41	to	CURBARIL AVE
ATASCADERO AVE	CURBARIL AVE	to	PORTOLA RD
ATASCADERO AVE	PORTOLA RD	to	SANTA ROSA RD
ATASCADERO AVE	SANTA ROSA RD	to	SAN GABRIEL RD
BALBOA RD	ENCHANTO RD	to	SANTA ANA RD
BALBOA RD	SANTA ANA RD	to	SAN FERNANDO RD
BALBOA RD	SAN FERNANDO RD	to	GRAVES CREEK RD
BARRANCO HEIGHTS	LUCINDA LN	to	BARRANCO RD
BARRANCO RD	NORTH END	to	CARMELITA AVE
BARRENDA AVE	ALAMO AVE	to	TRAFFIC WAY
BUENA AVE	MIRAMON AVE	to	END
CALLE REFUGIO	VIA TORTUGA	to	END
CAPISTRANO AVE	SYCAMORE RD	to	WEST MALL
CARMELITA AVE	CASANOVA AVE	to	BARRANCO RD

Road Rehabilitation and Maintenance Projects			
MUSSELMAN DR	EL CAMINO REAL	to	END
NACIMIENTO AVE	ATASCADERO AVE	to	END
NAVAJOA AVE	SANTA YNEZ AVE	to	ATASCADERO AVE
NAVAJOA AVE	SAN ANDRES AVE	to	CURBARIL AVE
NAVARETTE AVE	SANTA LUCIA RD	to	SAN MARCOS RD
NOGALES AVE	DOLORES AVE	to	SAN JACINTO AVE
NOGALES AVE	SAN JACINTO AVE	to	DULZURA AVE
NOGALES AVE	DULZURA AVE	to	FRESNO AVE
OBISPO RD	TRAFFIC WAY	to	DEL RIO RD
OLD MORRO RD	1650' S/O PALO VERDE	to	4625' S/O PALO VERDE
OLD MORRO RD EAST	MORRO RD WEST	to	MORRO RD EAST
OLD SANTA ROSA RD	SANTA ROSA RD	to	W FRONT
PALOMAR AVE	EL CAMINO REAL	to	CASTANO AVE
PASEO PACIFICO	NORTH END	to	SANTA CRUZ RD
PINO SOLO AVE	LA LINIA AVE	to	PRINCIPAL AVE
PISMO AVE	HWY 41	to	MARCHANT WAY
PLATA LN	WEST END	to	EL CAMINO REAL
PORTOLA RD	ARDILLA RD	to	SANTA LUCIA RD
PORTOLA RD	SANTA LUCIA RD	to	SAN MARCOS RD
PORTOLA RD	SAN MARCOS RD	to	CARMELITA AVE
PORTOLA RD	CARMELITA AVE	to	HWY 41
PORTOLA RD	HWY 41	to	ATASCADERO AVE
PORTOLA RD	ATASCADERO AVE	to	WEST FRONT RD
POTRERO RD	DEL RIO RD	to	TRAFFIC WAY
PRADO LN	SAN RAFAEL RD	to	END
PRINCIPAL AVE	EL CAMINO REAL	to	LAS LOMAS AVE
PUEBLO AVE	SAN LUIS AVE	to	EL CAMINO REAL
PUEBLO AVE	EL CAMINO REAL	to	SOMBRILLA AVE

CAPITAL PROJECTS
List of Unfunded Projects

CASANOVA AVE	ANDRITA RD	to	CARMELITA AVE
CASCABEL RD	NORTH END	to	SANTA LUCIA RD
CASTANO AVE	CURBARIL AVE	to	PALOMAR AVE
CASTANO AVE	MALEZA AVE	to	CURBARIL AVE
CASTANEDA LN	TOLOSO RD	to	END
CEBADA LN	SANTA ANA RD	to	END
CENEGAL RD	LAUREL RD	to	END
CHANDLER LN	SAN RAFAEL RD	to	END
CHICO RD	TRAFFIC WAY	to	DEL RIO RD
COLIMA RD	SAN BENITO RD	to	SAN ANSELMO RD
CONEJO RD	WEST END	to	RAMONA RD
COROMAR AVE	MARCHANT AVE	to	CURBARIL AVE
COROMAR AVE	CURBARIL AVE	to	VIA TORTUGA
COROMAR AVE	VIA TORTUGA	to	PORTOLA RD
CORONA RD	SANTA ANA RD	to	END
CORRIENTE RD	SAN FERNANDO RD	to	SANTA ANA RD
CORRIENTE RD	SANTA ANA RD	to	END
CORRIENTE RD	NORTH END	to	LLANO RD
CORTEZ AVE	CURBARIL AVE	to	END
CRISTOBAL AVE	SAN ANDRES AVE	to	CURBARIL AVE
CURBARIL AVE	SAN MARCOS RD	to	CARMELITA AVE
CURBARIL AVE	WEST END	to	SANTA YNEZ RD
CURBARIL AVE	SANTA YNEZ RD	to	HWY 41
CURBARIL AVE	HWY 41	to	ATASCADERO AVE
CURBARIL AVE	ATASCADERO AVE	to	BEGIN PCC BRIDGE
CURBARIL AVE	PCC BRIDGE	to	END PCC BRIDGE
CURBARIL AVE	END PCC BRIDGE	to	EL CAMINO REAL
CURBARIL AVE	EL CAMINO REAL	to	SOMBRILLA AVE
CURBARIL AVE	SOMBRILLA AVE	to	YESAL AVE
CURBARIL AVE	YESAL AVE	to	GABARDA RD
CURBARIL AVE	GABARDA RD	to	ACACIA RD
DEL RIO RD	SAN GREGORIO RD	to	LA CANADA LN
DEL RIO RD	LA CANADA LN	to	ALTURAS RD
DEL RIO RD	ALTURAS RD	to	SAN GREGORIO RD
DEL RIO RD	SAN GREGORIO RD	to	MONTEREY RD
DEL RIO RD	MONTEREY RD	to	START PCC BRIDGE
DEL RIO RD	PCC BRIDGE	to	END PCC BRIDGE
DEL RIO RD	EL CAMINO REAL	to	OBISPO RD
DEL RIO RD	OBISPO RD	to	POTRERO RD
DE ANZA CT	FERROCARRIL RD	to	SOUTH END
RAMONA RD	DEL RIO RD	to	MONTEREY RD
RAYAR RD	LOMITAS RD	to	NUDOSO
RIDGEWAY CT	ROSARIO AVE	to	END
ROSARIO AVE	TRAFFIC WAY	to	ALAMO AVE
ROSARIO AVE	ALAMO AVE	to	GANCHO AVE
ROSARIO AVE	GANCHO AVE	to	BAJADA AVE
ROSARIO AVE	BAJADA AVE	to	FRESNO AVE
ROSARIO AVE	FRESNO AVE	to	OLMEDA AVE
ROSARIO AVE	OLMEDA AVE	to	EL CAMINO REAL
SAN ANSELMO RD	ORILLAS WAY	to	DEL RIO RD
SAN ANSELMO RD	DEL RIO RD	to	DOLORES AVE
SAN ANSELMO RD	DOLORES AVE	to	EL CAMINO REAL
SAN ANSELMO RD	EL CAMINO REAL	to	START PCC BRIDGE
SAN ANSELMO RD	START PCC BRIDGE	to	END PCC BRIDGE
SAN ANSELMO RD	END PCC BRIDGE	to	MONTEREY RD
SAN ANSELMO RD	MONTEREY RD	to	ARDILLA RD
SAN BENITO RD	EL CAMINO REAL	to	COLIMA RD
SAN BENITO RD	COLIMA RD	to	TRAFFIC WAY
SAN CLEMENTE AVE	PORTOLA RD	to	SAN MARCOS EAST
SAN DIEGO RD	ATASCADERO AVE	to	COLORADO RD
SAN DIEGO RD	COLORADO RD	to	HWY 101 ONRAMP
SAN DIEGO RD	CITY LIMITS	to	SAN DIMAS RD
SAN DIMAS RD	LOS OSOS RD	to	END
SAN FERNANDO RD	BALBOA RD	to	GRAVES CREEK RD
SAN GABRIEL RD	SAN MARCOS RD	to	HWY 41
SAN GABRIEL RD	ATASCADERO AVE	to	WEST FRONT RD
SAN GREGORIO RD	SANTA CRUZ RD	to	DEL RIO RD
SAN GREGORIO RD	DEL RIO RD (W)	to	DEL RIO RD (E)
SAN GUILLERMO LN	SAN GABRIEL RD	to	END
SAN JACINTO AVE	TRAFFIC WAY	to	DOLORES AVE
SAN JACINTO AVE	DOLORES AVE	to	NAVIDAD AVE
SAN JACINTO AVE	NAVIDAD RD	to	NOGALES AVE
SAN JACINTO AVE	NOGALES AVE	to	EL CAMINO REAL
SAN LUCAS RD	EL MONTE RD	to	END
SAN LUIS AVE	PUEBLO AVE	to	CURBARIL AVE
SAN MARCOS RD	LOS ALTOS RD	to	5465 W/O LOS ALTOS
SAN MARCOS RD	5465' W/O LOS ALTOS	to	VISTA RD
SAN MARCOS RD	VISTA RD	to	ESCONDIDO RD
SAN MARCOS RD	SAN GABRIEL RD	to	PORTOLA RD
SAN MARCOS RD	PORTOLA RD	to	SAN ANDRES AVE

2025-2027 Capital Projects Summary

PROJECT TITLE	BUDGETED	FUND 101	FUND 281	FUND 265	GRANTS		FUND 527		BUDGET PAGE REFERENCE
		MEASURE F-14 SALES TAX	CIRCULATION FEES	LTF FUNDS	STATE & LOCAL GRANT FUNDS	FEDERAL GRANT FUNDS	WASTEWATER FUNDS	OTHER FUNDS	
CATEGORY A: ROAD IMPROVEMENT PROJECTS									
Downtown Infrastructure Enhancement Project Phase I	**$ 255,100**				$ 255,100 F				G-20
Downtown Infrastructure Enhancement Project Phase II	**1,000,000**				1,000,000 O				G-20
Del Rio Road @ US 101 Interchange Improvements	**2,000,000**		2,000,000						G-25
Commercial Node Concept Plans	**85,000**			85,000					G-20
CATEGORY B: ROAD REHABILITATION PROJECTS									
Pavement Preservation Program	**150,000**			150,000					G-20
11805 San Marcos Road Embankment Subsidence Repair	**300,000**			300,000					G-21
11285 San Marcos Road Emergency Landslide Repair	**10,000**			10,000					G-21
Old Morro Road Emergency Repair and Stabilization	**100,000**			100,000					G-21
Atascadero Creek Retaining Wall near Atascadero High School	**100,000**							100,000 N	G-19
Santa Lucia Road Pavement Rehabilitation - Segments B and C	**3,322,090**			1,600,000	472,090 A			1,250,000 B	G-21
El Camino Real at SR41/US101 Pavement Rehabilitation	**500,000**			500,000					G-21
Traffic Way Pavement Rehabilitation - South	**2,000,000**			2,000,000					G-21
El Camino Real Rehabilitation - North (Phase II)	**250,000**							250,000 B	G-21
Street Maintenance Assessment District Projects	**60,000**							60,000 C	G-23
Apple Valley Maintenance District No. 1 Pavement Management	**193,650**							193,650 K	H-3
Las Lomas Maintenance District No. 2 Pavement Management	**523,000**							523,000 L	H-7

PROJECT TITLE	BUDGETED	FUND 101	FUND 281	FUND 265	GRANTS		FUND 527		BUDGET PAGE REFERENCE
		MEASURE F-14 SALES TAX	CIRCULATION FEES	LTF FUNDS	STATE & LOCAL GRANT FUNDS	FEDERAL GRANT FUNDS	WASTEWATER FUNDS	OTHER FUNDS	
CATEGORY B: ROAD REHABILITATION PROJECTS (continued)									
De Anza Maintenance District No. 3 Pavement Management	**$ 138,000**							$ 138,000 M	H-11
CATEGORY C: MEASURE F-14 ROAD PROJECTS									
2025 Pavement Rehabilitation (South)	**2,590,000**	2,590,000							F-7
2026 Pavement Rehabilitation (West/Central)	**1,760,000**	1,760,000							F-7
2026 Pavement Resurfacing (South/Central)	**1,080,000**	1,080,000							F-7
2027 Pavement Rehabilitation (North)	**325,000**	325,000							F-7
2028 Pavement Rehabilitation (North)	**60,000**	60,000							F-7
CATEGORY D: BRIDGE PROJECTS									
Via Avenue Bridge Replacement	**256,000**					256,000 E			G-21
Santa Lucia Road Bridge Replacement	**213,000**					213,000 E			G-22
Bridge Maintenance and Repair	**150,000**			150,000					G-20
CATEGORY E: DRAINAGE PROJECTS									
Storm Drainage Improvement Projects	**50,000**			50,000					G-21
Culvert Replacement Program	**200,000**			200,000					G-21
CATEGORY F: FACILITIES PROJECTS									
Public Safety Facilities Project	**31,320,000**							31,320,000 G	G-30
CATEGORY G: PARK AND RECREATION PROJECTS									
Atascadero Creek to Lake Supply Pipeline Repairs	**100,000**							75,000 F 25,000 H	E-123 G-27
Parking Lot and Trail Repairs	**45,980**							45,980 F	E-123

PROJECT TITLE	BUDGETED	FUND 101	FUND 281	FUND 265	GRANTS		FUND 527		BUDGET PAGE REFERENCE
		MEASURE F-14 SALES TAX	CIRCULATION FEES	LTF FUNDS	STATE & LOCAL GRANT FUNDS	FEDERAL GRANT FUNDS	WASTEWATER FUNDS	OTHER FUNDS	
CATEGORY H: WASTEWATER PROJECTS									
WRF Retrofit and Secondary Treatment Process Improvements	**$ 6,000,000**						$ 6,000,000		E-146
Aerator Replacement Program	**65,000**						65,000		E-146
Electric Remote Dredge Replacement	**225,000**						225,000		E-146
Wastewater Treatment Influent Flow Monitoring	**170,000**						170,000		E-146
Lift Stations 4, 7, & 11 Rehabilitation and Improvement	**250,000**						250,000		E-146
Lift Station No. 13 and Force Main Replacement	**150,000**						150,000		E-146
Lift Station No. 3 and Force Main Improvements	**250,000**						250,000		E-146
Portable Generator for Lift Station 11 (PSPS)	**100,000**						100,000		E-146
Lift Station Equipment Replacement	**150,000**						150,000		E-146
Pavement Project Sanitary Sewer Improvements	**25,000**						25,000		E-146
Manhole Repairs and Sewer Line/Trench Settlement Repairs	**200,000**						200,000		E-145
Collection System Repair Contingency	**425,000**						425,000		E-146
Collection System Inflow/Infiltration Study	**250,000**						250,000		E-145
Sewer System Management Plan Audit	**20,000**						20,000		E-145
Utility Service Truck Replacement	**85,000**						85,000		E-145
Crane Service Truck Replacement	**175,000**						175,000		E-145
SCADA Server and Software Replacement	**85,000**						85,000		E-146
Asset Management Program and Work Order System	**150,000**						150,000		E-145
Customer User Classification Study	**100,000**						100,000		E-145
Wastewater Fee Study	**50,000**						50,000		E-145

2025-2027 Capital Projects Summary

PROJECT TITLE	BUDGETED	FUND 101	FUND 281	FUND 265	GRANTS		FUND 527		BUDGET PAGE REFERENCE
		MEASURE F-14 SALES TAX	CIRCULATION FEES	LTF FUNDS	STATE & LOCAL GRANT FUNDS	FEDERAL GRANT FUNDS	WASTEWATER FUNDS	OTHER FUNDS	
CATEGORY I: OTHER PROJECTS									
CDBG Accessibility Barrier Removal Projects	**$ 245,220**							$ 245,220 I	H-22
Native Tree Replanting	**10,000**							10,000 J	H-24
TOTAL EXPENDITURES	**$ 58,317,040**	$ 5,815,000	$ 2,000,000	$ 5,145,000	$ 1,727,190	$ 469,000	$ 8,925,000	$ 34,235,850	

A Urban State Highway Account Grant
B Gas Tax Fund-Road Repair & Accountability Act of 2017
C Street Maintenance Assessment Districts Fund
D State Legislative Grant (Senator Laird)
E Highway Bridge Replacement and Rehabilitation Grant
F General Fund
G Sales Tax Measure D-20 and Other Long Term Funding Sources
H Parkland Facilities Fees Fund
I Community Development Block Grant
J Tree Planting Fund
K Apple Valley Street & Storm Drain District
L Las Lomas Street & Storm Drain District
M De Anza Street & Storm Drain District
N Capital Projects Fund
O Federal Legislative Grant (Panetta)

CAPITAL PROJECTS
Five Year Capital Improvement Plan

Project Title	Proposed FY2025/26	Proposed FY2026/27	Estimated FY2027/28	Estimated FY2028/29	Estimated FY2029/30	Estimated Total for Five Year Period
CATEGORY A: ROAD IMPROVEMENT PROJECTS						
Downtown Infrastructure Enhancement Plan- Phase I	$ 255,100	$ -	$ -	$ -	$ -	$ 255,100
Downtown Infrastructure Enhancement Plan- Phase II	1,000,000	-	-	-	-	1,000,000
Del Rio Road/US 101 Interchange Improvements-East	500,000	1,500,000	-	-	-	2,000,000
Commercial Node Concept Plans	85,000	-	-	-	-	85,000
CATEGORY B: ROAD REHABILITATION PROJECTS						
Pavement Preservation Program	50,000	100,000	75,000	75,000	75,000	375,000
Citywide Pavement Condition Evaluation Update	-	-	-	65,000	-	65,000
11805 San Marcos Road Embankment Subsidence Repair	300,000	-	-	-	-	300,000
11285 San Marcos Road Emergency Landslide Repair	10,000	-	-	-	-	10,000
Old Morro Road Emergency Repair and Stabilization	100,000	-	-	-	-	100,000
Atascadero Creek Retaining Wall near Atascadero High School	100,000	-	-	-	-	100,000
Santa Lucia Road Pavement Rehabilitation - Segments B and C	3,322,090	-	-	-	-	3,322,090
El Camino Real at SR41/US101 Pavement Rehabilitation	500,000	-	-	-	-	500,000
Traffic Way Pavement Rehabilitation - South	30,000	1,970,000	-	-	-	2,000,000
El Camino Real Rehabilitation- North (Phase II)	-	250,000	1,850,000	-	-	2,100,000
San Gabriel Road Pavement Rehabilitation - Segments B and C	-	-	-	350,000	1,800,000	2,150,000
Sycamore Road Pavement Rehabilitation	-	-	150,000	1,350,000	-	1,500,000
Street Maintenance Assessment District Projects	10,000	50,000	-	-	-	60,000
Apple Valley Maintenance District No. 1 Pavement Management	-	193,650	-	-	-	193,650

Project Title	Proposed FY2025/26	Proposed FY2026/27	Estimated FY2027/28	Estimated FY2028/29	Estimated FY2029/30	Estimated Total for Five Year Period
CATEGORY B: ROAD REHABILITATION PROJECTS (continued)						
Las Lomas Maintenance District No. 2 Pavement Management	$ -	$ 523,000	$ -	$ -	$ -	$ 523,000
De Anza Maintenance District No. 3 Pavement Management	-	138,000	-	-	-	138,000
CATEGORY C: MEASURE F-14 ROAD PROJECTS						
2025 Pavement Rehabilitation (South)	2,590,000	-	-	-	-	2,590,000
2026 Pavement Rehabilitation (West/Central)	150,000	1,610,000	-	-	-	1,760,000
2026 Pavement Resurfacing (South/Central)	-	1,080,000	-	-	-	1,080,000
2027 Pavement Rehabilitation (North)	50,000	275,000	3,950,000	-	-	4,275,000
2028 Pavement Rehabilitation (North)	-	60,000	300,000	3,210,000	-	3,570,000
2029 Pavement Rehabilitation (East/Central)	-	-	70,000	325,000	2,235,000	2,630,000
2029 Pavement Resurfacing (North/East)	-	-	-	30,000	1,330,000	1,360,000
2030 Pavement Rehabilitation	-	-	-	80,000	250,000	330,000
CATEGORY D: BRIDGE PROJECTS						
Via Avenue Bridge Replacement	128,000	128,000	128,000	128,000	-	512,000
Santa Lucia Road Bridge Replacement	106,500	106,500	106,500	106,500	-	426,000
Bridge Maintenance and Repair Program	100,000	50,000	50,000	50,000	50,000	300,000
CATEGORY E: DRAINAGE PROJECTS						
Storm Drainage Improvement Projects	25,000	25,000	25,000	25,000	25,000	125,000
Culvert Repair and Replacement Program	150,000	50,000	75,000	75,000	75,000	425,000
CATEGORY F: FACILITIES PROJECTS						
Public Safety Facilities Project	12,320,000	19,000,000	2,930,000	-	-	34,250,000

CAPITAL PROJECTS
Five Year Capital Improvement Plan

Project Title	Proposed FY2025/26	Proposed FY2026/27	Estimated FY2027/28	Estimated FY2028/29	Estimated FY2029/30	Estimated Total for Five Year Period
CATEGORY G: PARK AND RECREATION PROJECTS						
Atascadero Creek to Lake Supply Pipeline Repairs	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Parking Lot and Trail Repairs	45,980	-	-	-	-	45,980
CATEGORY H: WASTEWATER PROJECTS						
WRF Retrofit and Secondary Treatment Process Improvements	2,000,000	4,000,000	10,000,000	35,000,000	48,000,000	$ 99,000,000
Aerator Replacement Program	32,500	32,500	32,500	32,500	32,500	162,500
Electric Remote Dredge (Replacement)	225,000	-	-	-	-	225,000
Wastewater Treatment Influent Flow Monitoring	170,000	-	-	-	-	170,000
Lift Stations 4, 7, & 11 Rehabilitation and Improvements	250,000	-	-	-	-	250,000
Lift Station No. 13 and Force Main Replacement	150,000	-	-	-	-	150,000
Lift Station No. 3 & Force Main Improvements	-	250,000	1,250,000	-	-	1,500,000
Lift Station No. 6 Modifications and Force Main Replacement	-	-	-	-	595,000	595,000
Portable Generators for Lift Station 11 (PSPS)	100,000	-	-	-	-	100,000
Lift Station Equipment Replacement	75,000	75,000	75,000	75,000	75,000	375,000
Pavement Project Sanitary Sewer Improvements	-	25,000	50,000	75,000	50,000	200,000
Manhole Repairs and Sewer Line/Trench Settlement Repairs	100,000	100,000	100,000	100,000	125,000	525,000
Collection System Repair Contingency	200,000	225,000	250,000	275,000	300,000	1,250,000
Collection System Inflow/Infiltration Study	250,000	-	-	-	-	250,000
Sewer System Management Plan Audit	20,000	-	20,000	-	20,000	60,000
Utility Service Truck Replacement	-	85,000	-	85,000	-	170,000
Crane Service Truck Replacement	-	175,000	-	-	-	175,000
Herbicide Spray Trailer	-	-	30,000	-	-	30,000
SCADA Server and Software Replacement	85,000	-	-	-	-	85,000
Asset Management Program and Work Order System	150,000	-	-	-	-	150,000
Customer User Classification Study	100,000	-	-	-	-	100,000
Wastewater Fee Study	-	50,000	-	-	-	50,000

CAPITAL PROJECTS
Five Year Capital Improvement Plan

Project Title	Proposed FY2025/26	Proposed FY2026/27	Estimated FY2027/28	Estimated FY2028/29	Estimated FY2029/30	Estimated Total for Five Year Period
CATEGORY I: OTHER PROJECTS						
CDBG Accessibility Barrier Removal Projects	$ 10,000	$ 235,220	$ -	$ -	$ -	$ 245,220
Native Tree Replanting	5,000	5,000	5,000	5,000	5,000	25,000
Totals for All Categories:	**$ 25,950,170**	**$ 32,366,870**	**$ 21,522,000**	**$ 41,517,000**	**$ 55,042,500**	**$ 176,398,540**

FUND	**TYPE**
310	Capital Projects

DESCRIPTION

This fund is typically used to account for capital improvement projects with special funding such as grants or dedicated reimbursements. It is also used as a type of clearinghouse for projects with many different sources of funding.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8302035	March 2023 Storms- Minor Road Repairs	$ -	$ 4,767	$ -	$ -	$ -	$ -
8302035	March 2023 Storms- Major Road Repairs	-	135,102	-	-	-	-
8******	Atascadero Creek Retaining Wall Project near Atascadero High School	-	-	-	25,000	100,000	-
	Total Capital Outlay	-	139,869	-	25,000	100,000	-
ACTIVITY TOTAL		$ -	$ 139,869	$ -	$ 25,000	$ 100,000	$ -

CAPITAL PROJECTS
Local Transportation Fund

FUND	TYPE
265	Special Revenue

DESCRIPTION

This fund accounts for Local Transportation Funds (LTF) that can be used for streets projects. Local Transportation Funds must first be spent to meet any reasonable community transit needs. The City uses the majority of LTF monies to run the City's bus system and to contribute to San Luis Obispo Regional Transit Authority. Any remaining funds are accounted for in this fund and must be used for bikepath projects and street projects.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7161625	Pavement Preservation Program	$ -	$ -	$ 100,000	$ 60,000	$ 50,000	$ 100,000
7161976	Citywide Pavement Condition Evaluation Update	-	43,982	-	450	-	-
7162004	Bridge Evaluations and Studies	-	-	30,000	-	-	-
7165053	Bridge Maintenance and Repair	-	-	125,000	-	100,000	50,000
7402456	Commercial Node Concept Plans	-	8,417	71,580	15,000	85,000	-
7702309	Storm Debris Removal	137,857	-	-	-	-	-
	Total Special Projects	137,857	52,399	326,580	75,450	235,000	150,000
CAPITAL OUTLAY							
8301876	Downtown Infrastructure Enhancement Plan-Phase I	207,900	1,029,602	9,212,500	9,212,500	255,100	-
8301876	Downtown Infrastructure Enhancement Plan-Phase II	-	-	-	-	1,000,000	-
8301964	San Anselmo Road Rehabilitation-West/US 101 Guardrail Replacement	468	-	50,000	30,600	-	-
8302012	El Camino Real Resurfacing-South	6,512	-	-	-	-	-
8302033	Traffic Way/Ardilla Avenue Rehabilitation	64,681	-	-	-	-	-

CAPITAL PROJECTS
Local Transportation Fund

FUND	TYPE
265	Special Revenue

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
8302414	11800 San Marcos Road Embankment Subsidence Repair	$ -	$ 34,456	$ 524,000	$ 524,000	$ -	$ -
8302053	11805 San Marcos Road Embankment Subsidence Repair	-	-	$ 250,000	120	300,000	-
8302312	11285 San Marcos Road Emergency Landslide Repair	62,733	822,264	-	560	10,000	-
8302139	San Marcos Road Rehabilitation	701	-	-	-	-	-
8302279	Traffic Way Pavement Rehabilitation - North	234	4,052	795,950	795,720	-	-
8302513	Traffic Way Pavement Rehabilitation - South	-	-	100,000	28,000	30,000	1,970,000
8******	El Camino Real Rehabilitation - North (Phase II)	-	-	-	-	-	250,000
8******	El Camino Real at SR41/US101 Pavement Rehabilitation	-	-	-	-	500,000	-
8302294	Traffic Way/US 101 Alleyway Rehabilitation	10,287	-	-	-	-	-
8301660	Santa Lucia Road Pavement Rehabilitation- Segments B and C	-	27,907	2,972,090	250,000	3,322,090	-
8302355	Storms - Old Morro Road Repairs	182	61,747	-	10,000	100,000	-
8302405	February 2024 Storms- Road Repairs	-	8,789	-	-	-	-
8902271	Downtown District Pavement Rehabilitation	208,848	1,911,908	286,900	12,900	-	-
8501060	Storm Drainage Improvement Projects	40,947	-	175,000	-	25,000	25,000
8505192	Culvert Replacement Program	171,460	45,505	104,500	45,000	150,000	50,000
8401515	Via Avenue Bridge Replacement	823,827	2,981,637	2,394,530	133,800	128,000	128,000

CAPITAL PROJECTS
Local Transportation Fund

FUND	TYPE
265	Special Revenue

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY *(continued)*							
8401648	Santa Lucia Road Bridge Replacement	$ 1,400,760	$ 3,278,009	$ 1,739,760	$ 106,500	$ 106,500	$ 106,500
8402310	Del Rio Road Bridge Abutment Repairs	249,654	1,261	-	-	-	-
	Total Capital Outlay	3,249,194	10,207,137	18,605,230	11,149,700	5,926,690	2,529,500
ACTIVITY TOTAL		$ 3,387,051	$10,259,536	$18,931,810	$11,225,150	$ 6,161,690	$ 2,679,500

FUND	TYPE
267	Special Revenue

DESCRIPTION

This program accounts for assessments collected to maintain various streets within the City.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
716516X	Street Assessment Districts Projects	$ 1,547	$ 2,244	$ 87,760	$ -	$ 10,000	$ 50,000
	Total Special Projects	1,547	2,244	87,760	-	10,000	50,000
ACTIVITY TOTAL		$ 1,547	$ 2,244	$ 87,760	$ -	$ 10,000	$ 50,000

CAPITAL PROJECTS
Circulation System Fees Fund

FUND	TYPE
281	Special Revenue

DESCRIPTION

The City currently has and maintains an extensive system of roadways available for transportation of goods and services as well as for educational, recreational and social purposes. Undeveloped parcels create few trips on this system other than the occasional visit to the site for weed abatement purposes. A developed parcel will, however, generate a statistically predictable amount of trips, depending upon the specific land use of the development. Thus, it can be said that all new development contributes to traffic impacts which have significant and widespread cumulative impact on the City's existing road system. Because of this, the City charges a *Circulation System Fee* in order to fund the creation of more lane miles, or more efficient lane miles, to accommodate the additional trips created by new development. These fees are deposited into this fund and then used for the construction of the new/increased/improved roadway and bridge facilities as listed in the Atascadero Master Facilities Plan adopted in August 2006. ("ST" numbers refer to the Atascadero Master Facilities Plan project number for this item.) These fees are governed by Government Code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for the construction of new/increased/improved roadway and bridge facilities as listed in Chapter 5 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants, local transportation funds, and other legal source of funds may be used towards those projects identified in Chapter 5 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-34 of the Budget.

CAPITAL PROJECTS
Circulation System Fees Fund

FUND	TYPE
281	Special Revenue

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8301286	Del Rio Road @ US 101 Interchange Improvements *(ST-26)*	$ 619,235	$ 9,079	$ 3,803,680	$ 35,810	$ 500,000	$ 1,500,000
	Total Capital Outlay	619,235	9,079	3,803,680	35,810	500,000	1,500,000
ACTIVITY TOTAL		$ 619,235	$ 9,079	$ 3,803,680	$ 35,810	$ 500,000	$ 1,500,000

CAPITAL PROJECTS
Storm Drainage Facilities Fees Fund

FUND	TYPE
282	Special Revenue

DESCRIPTION

The construction of flood control and storm drainage facilities is essential to the preservation of private property, public streets, curbs and other facilities. Water runoff increases as vacant land is developed and bare dirt or turf is replaced with impervious rooftop, parking lots, driveways, pools and sidewalks. The cumulative effects of the additional runoff is managed by constructing the appropriate capital facilities. Because the need for these capital facilities is directly related to new construction, a *Storm Drainage Facilities Fee* is charged on all new development. The fees are deposited into this fund and then used for the construction of the new/increased/improved capital facilities as listed in the *Atascadero Master Facilities Plan,* updated in February 2006. ("*SD*" numbers refer to the *Atascadero Master Facilities Plan* project number for this item.) These fees are governed by Government Code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for the construction of new/increased/improved drainage facilities as listed in Chapter 6 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants, local transportation funds, and other legal source of funds may be used towards those projects identified in Chapter 6 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-35 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
ACTIVITY TOTAL		$ -	$ -	$ -	$ -	$ -	$ -

FUND	TYPE
287	Special Revenue

DESCRIPTION

The provision of a well-planned park system with a variance in the size and nature of facilities offered is an important amenity to the residents of the City. Future residential development, by increasing the City's population, will necessarily impact the City's park system. Without future parkland and continued development of currently owned, but underutilized parkland, the City's parks will become overcrowded and overused with the ultimate result becoming a negative experience for park users. Because the need for new facilities and land acquisitions is directly related to new construction, a *Parkland Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for expanded/new facilities and land acquisitions as listed in the *Atascadero Master Facilities Plan*, updated in February 2006. (*"PK"* numbers refer to the *Atascadero Master Facilities Plan* project number for this item.) These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for acquisition and development of parkland facilities as listed in Chapter 10 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants, local transportation funds, and other legal source of funds may be used towards those projects identified in Chapter 10 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-36 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8701624	Atascadero Lake Pipeline Repair *(PK-01)*	$ 77,079	$ 3,773	$ 69,150	$ -	$ 25,000	$ -
8701624	Storms- Atascadero Lake Pipeline Repair *(PK-01)*	34,986	-	-	-	-	-
	Total Capital Outlay	112,065	3,773	69,150	-	25,000	-
ACTIVITY TOTAL		$ 112,065	$ 3,773	$ 69,150	$ -	$ 25,000	$ -

CAPITAL PROJECTS
Parkland Facilities Fees Fund

FUND	TYPE
287	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
8701624	Atascadero Lake Pipeline Repair *(PK-01)*	Repair and improvements to the Atascadero Creek to Lake pipeline	Estimated	$ 25,000	$ -

FUND	TYPE
315	Special Revenue

DESCRIPTION

On September 1, 2010, the City issued $16,010,000 in Lease Revenue Bonds to be used for various Redevelopment public improvement projects within the downtown area. These projects include Historic City Hall, the Downtown Pedestrian Bridge and Centennial Plaza, continued Downtown Streetscape Improvements, and Wayfinding Signage, to name just a few.

As part of June 2011 state legislation, all redevelopment agencies throughout the State were dissolved. At that time, the Redevelopment Agency was in the process of expending the 2010 bond proceeds in accordance with bond covenants which require the funds to be spent on the Historic City Hall Rehabilitation Project with remaining funds to be spent on other eligible redevelopment projects. The Historic City Hall Rehabilitation Project has been completed leaving remaining 2010 bond proceeds. In accordance with redevelopment dissolution law, in August of 2014, the City and the Successor Agency entered into a Master Agreement, transferring all remaining bond proceeds to the City to be spent on projects for which the bonds were originally sold. This fund accounts for the expenditure of those 2010 bond funds transferred to the City under the Master Agreement.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8700287	Maiden Statue Placement	$ 19,438	$ 176	$ 4,230	$ 4,230	$ -	$ -
8902009	Downtown Parking Wayfinding Signage	-	-	-	-	-	-
	Total Capital Outlay	19,438	176	4,230	4,230	-	-
TRANSFERS OUT							
9505027	Transfer to Local Transportation Fund for Downtown Infrastructure Enhancement Project	255,090	-	-	-	-	-
	Total Transfers Out	255,090	-	-	-	-	-
ACTIVITY TOTAL		$ 274,528	$ 176	$ 4,230	$ 4,230	$ -	$ -

FUND	TYPE
385	Special Revenue

DESCRIPTION

The City has long recognized the need to replace Fire Station #1 and update Fire Station #2 and the Police Station. After the voters approved Sales Tax Measure D-20, the Public Safety Facilities Project was identified as a priority and a project to be funded with the new sales tax revenues. The proposed plan would be a bond issue in the amount of $29 million to finance the bulk of the project. The funding set aside from Sales Tax Measure D-20 revenues will provide the amounts necessary to pay for the debt service on the bonds. The total project is expected to cost about $37 million.

The new Fire Station #1 will be a modernized facility that will be operationally and structurally sufficient for the next 50-plus years. It is being designed as a facility that will house administration as well as accommodate growth in the Fire Department and will create a dedicated and fully functional Emergency Operations Center (EOC). The new facility will be about 16,556 square feet with 3 apparatus bays, a separate workout room, upstairs living quarters, and a 900 square foot EOC complete with break-out rooms, audio/video capabilities, and storage for training and EOC supplies.

Fire Station #2 will achieve equity with Fire Station #1 in terms of safety, code compliance, and quality of the facility. The facility will increase in size by 850 square feet. It will include a rebuild of the living quarters, updated restrooms, an additional bedroom, and a lobby and public restroom. It will also add a decontamination room, and spaces for turnout cleaning, storage, and physical fitness separate from the engine bay and diesel exhaust.

The Police Station is being renovated to address modern policing standards and maximize operational efficiencies. Essential elements of the renovations include roof repair/rehabilitation, heating, ventilation, and air conditioning (HVAC) upgrades as necessary, parking area security upgrades, refreshed interior finishes, restroom/locker room improvements, and an upgraded and expanded detached 1,300 square foot dispatch building.

The Public Safety Facilities Project is expected to be completed late 2027.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8902204	Public Safety Facilities Project	$ -	$ -	6,073,090	$ 2,500,000	$12,320,000	$ 19,000,000
	Total Capital Outlay	-	-	6,073,090	2,500,000	12,320,000	19,000,000
ACTIVITY TOTAL		$ -	$ -	$ 6,073,090	$ 2,500,000	$ 12,320,000	$ 19,000,000

SECTION H

Other Funds

OTHER FUNDS
Introduction

SECTION INFORMATION

The Other Funds section of the budget includes budgeted expenditures for all other special revenue funds which do not fit neatly into another section of the budget. These special revenue funds do not have continuing ongoing operations (Section E), nor do they typically include a project in the current Capital Improvement Plan (Section G), nor are they intended for debt service (Section I).

As stated earlier, the financing activities of the City are broken up into funds based on legal restrictions that have been imposed on a revenue source by an outside agency/entity. These restricted revenue sources each have their own fund and their own set of balancing accounts. For example, the enacting State legislation for the Supplemental Law Enforcement Services Fund (SLESF) requires that the City set up a separate fund and that all interest and ancillary revenues be spent only on approved SLESF expenditure items (front-line law enforcement expenditures). This is typical of funds found in this section of the budget.

Although these funds are similar in that they all are restricted by law, they have little else in common. This section includes assessment funds for landscaping and lighting maintenance and funds for street and storm drain maintenance. It includes various development impact fees funds for expansion of open space and police, fire, library and public facilities. It includes an assessment fund for tourism promotion, a fund for the downtown parking & business improvement area, and a fund for the planting and preservation of native trees. It also includes grant funds such as the Community Development Block Grant Fund (CDBG) and the SLESF Fund.

Each Other Funds budget is broken into three sections:

DESCRIPTION- The description section describes the purpose and restrictions on the fund. It may also include a brief history and general information regarding budgeted expenditures.

ACTIVITY DETAIL- The activity detail section of the budget includes expenditure history, estimates and budgets.

DETAIL BACKUP- The detail backup section provides a brief description of each account and the basis for the budgeted amount.

FUND	TYPE
201	Special Revenue

DESCRIPTION

In July 2004, as a key part of the adoption of the City's Comprehensive Financial Strategy, the Council addressed the need to recover all costs associated with new residential development by directing the formation of a Community Facilities District (CFD). California law allows the formation of such districts for the purpose of recovering the cost of such development. CFDs ensure that new homeowners pay in taxes an amount equal to the actual cost of the City services they are expected to receive. Without such taxes in place, new residential units have a negative impact on the General Fund. Community Facilities District 2005-1 was created for police, fire and parks services. The fees are deposited into this fund and then used for expanded/new public use facilities and to hire new employees and their related equipment, and cannot be used to support existing services.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6500000	Contract Services	$ 5,334	$ 5,583	$ 5,670	$ 5,800	$ 5,950	$ 6,100
	Total Operations	5,334	5,583	5,670	5,800	5,950	6,100
TRANSFERS OUT							
9505010	To General Fund for Personnel Costs	743,353	760,880	783,700	783,700	843,450	851,800
	Total Transfers Out	743,353	760,880	783,700	783,700	843,450	851,800
ACTIVITY TOTAL		$ 748,687	$ 766,463	$ 789,370	$ 789,500	$ 849,400	$ 857,900

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6500000	Contract Services	District administration	Estimated	$ 5,950	$ 6,100
9505010	Transfer Out to General Fund for Personnel Costs	Transfer to the General Fund to reimburse costs of a portion of the additional personnel hired to accommodate increases in the population served	Estimated	843,450	851,800

Apple Valley Street & Storm Drain Maintenance District #1 Fund

FUND	TYPE
202	Special Revenue

DESCRIPTION

The Colony at Apple Valley residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Apple Valley District.

The taxes collected will be deposited into this fund and then used for the maintenance of street and storm drainage features in the district.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 20	$ 28	$ 30	$ 30	$ 30	$ 30
6070000	Advertising	127	117	200	200	200	200
6500000	Contract Services	3,756	4,726	20,460	16,260	19,630	16,060
6900000	District Management	1,631	1,432	1,920	1,920	1,990	2,060
	Total Operations	5,534	6,303	22,610	18,410	21,850	18,350
SPECIAL PROJECTS							
7165121	Surface Treatments	-	-	-	-	-	193,650
	Total Special Projects	-	-	-	-	-	193,650
ACTIVITY TOTAL		$ 5,534	$ 6,303	$ 22,610	$ 18,410	$ 21,850	$ 212,000

FUND	TYPE
202	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, and copying	Estimated	$ 30	$ 30
6070000	Advertising	Advertising for the public hearing	Estimated	200	200
6500000	Contract Services	Inspection, maintenance, district engineering and assessment fees, and street sweeping	Estimated	19,630	16,060
6900000	District Management	District administration performed by City staff	Allocated	1,990	2,060
7165121	Surface Treatments	Slurry Seal	Estimated	-	193,650

Apple Valley Landscaping & Lighting District #1 Fund

FUND	TYPE
203	Special Revenue

DESCRIPTION

The Colony at Apple Valley residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Apple Valley District.

The taxes collected will be deposited into this fund and then used for the maintenance of landscaping and lighting features in the district.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 20	$ 28	$ 30	$ 30	$ 30	$ 30
6070000	Advertising	316	234	510	350	350	350
6300000	Utilities	6,043	8,997	14,770	14,770	14,200	14,480
6400000	Operating Supplies	-	590	2,600	2,830	1,100	1,120
6500000	Contract Services	43,630	46,588	63,950	44,860	61,560	62,850
6900000	District Management	1,569	1,432	2,160	2,160	2,200	2,250
	Total Operations	51,578	57,869	84,020	65,000	79,440	81,080
SPECIAL PROJECTS							
7132205	Tree Trimming and Replacement	10,000	23,050	-	-	12,000	8,000
7132207	Infrastructure Improvements	14,970	-	7,500	5,000	2,000	2,040
	Total Special Projects	24,970	23,050	7,500	5,000	14,000	10,040
ACTIVITY TOTAL		$ 76,548	$ 80,919	$ 91,520	$ 70,000	$ 93,440	$ 91,120

FUND	TYPE
203	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, and copying	Estimated	$ 30	$ 30
6070000	Advertising	Advertising for the public hearing	Estimated	350	350
6300000	Utilities	Water and electricity	Estimated	14,200	14,480
6400000	Operating Supplies	Miscellaneous materials and equipment	Estimated	1,100	1,120
6500000	Contract Services	Landscape maintenance, contract oversight and labor performed by City staff, inspections and engineer's report	Estimated	61,560	62,850
6900000	District Management	District administration performed by City staff	Allocated	2,200	2,250
7132205	Tree Trimming and Replacement	Tree trimming and replacement	Estimated	12,000	8,000
7132207	Infrastructure Improvements	Replacement of 25% each year of mulch in sidewalk planters	Estimated	2,000	2,040

Las Lomas Street & Storm Drain Maintenance District #2 Fund

FUND	TYPE
204	Special Revenue

DESCRIPTION

The Las Lomas residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Las Lomas District.

The taxes collected will be deposited into this fund and then used for the maintenance of street and storm drainage features in the district.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 52	$ 72	$ 80	$ 80	$ 80	$ 80
6070000	Advertising	127	117	150	150	150	150
6500000	Contract Services	4,058	6,080	20,720	18,400	18,580	18,700
6900000	District Management	1,650	1,432	1,880	1,880	1,880	1,800
	Total Operations	5,887	7,701	22,830	20,510	20,690	20,730
SPECIAL PROJECTS							
7165121	Surface Treatments	-	-	-	-	-	523,000
7165131	Curb, Gutter, Sidewalk Repairs	-	-	-	-	-	168,000
7165141	Drainage Improvements	-	-	-	-	10,000	-
	Total Special Projects	-	-	-	-	10,000	691,000
ACTIVITY TOTAL		$ 5,887	$ 7,701	$ 22,830	$ 20,510	$ 30,690	$ 711,730

FUND	TYPE
204	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, and copying	Estimated	$ 80	$ 80
6070000	Advertising	Advertising for the public hearing	Estimated	150	150
6500000	Contract Services	Inspection, maintenance, district engineering and assessment fees, and street sweeping	Estimated	18,580	18,700
6900000	District Management	District administration performed by City staff	Allocated	1,880	1,800
7165121	Surface Treatments	Slurry Seal	Estimated	-	523,000
7165131	Curb, Gutter, Sidewalk Repairs	Repairs to curbs, gutters, and sidewalks	Estimated	-	168,000
7165141	Drainage Improvements	Vegetation removal from storm basin	Estimated	10,000	-

Las Lomas Landscaping & Lighting District #2 Fund

FUND	TYPE
205	Special Revenue

DESCRIPTION

The Las Lomas residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Las Lomas District.

The taxes collected will be deposited into this fund and then used for the maintenance of landscaping and lighting features in the district.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 51	$ 72	$ 80	$ 80	$ 80	$ 80
6070000	Advertising	316	234	350	350	350	350
6300000	Utilities	6,764	10,372	7,680	12,600	13,080	13,580
6400000	Operating Supplies	-	18	2,000	2,000	2,000	2,000
6500000	Contract Services	49,629	56,288	89,440	61,250	85,000	85,210
6900000	District Management	1,568	1,908	1,440	1,440	1,460	1,480
	Total Operations	58,328	68,892	100,990	77,720	101,970	102,700
SPECIAL PROJECTS							
7131005	Landscaping Improvements	6,044	12,136	10,920	8,000	10,000	10,000
	Total Special Projects	6,044	12,136	10,920	8,000	10,000	10,000
ACTIVITY TOTAL		$ 64,372	$ 81,028	$ 111,910	$ 85,720	$ 111,970	$ 112,700

FUND	TYPE
205	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, and copying	Estimated	$ 80	$ 80
6070000	Advertising	Advertising for the public hearing	Estimated	350	350
6300000	Utilities	Water and electricity	Estimated	13,080	13,580
6400000	Operating Supplies	Miscellaneous materials and equipment	Estimated	2,000	2,000
6500000	Contract Services	Landscape maintenance, contract oversight and labor performed by City staff, inspections, and engineer's report	Estimated	85,000	85,210
6900000	District Management	District administration performed by City staff	Allocated	1,460	1,480
7131005	Landscaping Improvements	Optional neighborhood directed landscape enhancement projects	Estimated	10,000	10,000

De Anza Estates Street & Storm Drain Maintenance District #3 Fund

FUND	TYPE
206	Special Revenue

DESCRIPTION

The De Anza Estates residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the De Anza Estates District.

The taxes collected will be deposited into this fund and then used for the maintenance of street and storm drainage features in the district.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 25	$ 19	$ 20	$ 20	$ 20	$ 20
6070000	Advertising	127	117	100	120	120	120
6500000	Contract Services	3,756	3,951	20,790	19,140	19,510	19,630
6900000	District Management	1,569	1,301	1,600	1,600	1,600	1,600
	Total Operations	5,477	5,388	22,510	20,880	21,250	21,370
SPECIAL PROJECTS							
7165121	Surface Treatment	-	-	-	-	-	138,000
7165075	Traffic Sign Replacement	-	-	8,000	1,260	-	-
7165053	Bridge Maintenance	-	-	-	-	10,000	-
	Total Special Projects	-	-	8,000	1,260	10,000	138,000
ACTIVITY TOTAL		$ 5,477	$ 5,388	$ 30,510	$ 22,140	$ 31,250	$ 159,370

De Anza Estates Street & Storm Drain Maintenance District #3 Fund

FUND	TYPE
206	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, and copying	Estimated	$ 20	$ 20
6070000	Advertising	Advertising for the public hearing	Estimated	120	120
6500000	Contract Services	Inspection, maintenance, district engineering and assessment fees, and street sweeping	Estimated	19,510	19,630
6900000	District Management	District administration performed by City staff	Allocated	1,600	1,600
7165121	Surface Treatment	Slurry Seal	Estimated	-	138,000
7165053	Bridge Maintenance	Vegetation management around bridge	Estimated	10,000	-

De Anza Estates Landscaping & Lighting District #3 Fund

FUND	TYPE
207	Special Revenue

DESCRIPTION

The De Anza Estates residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the De Anza Estates District.

The taxes collected will be deposited into this fund and then used for the maintenance of landscaping and lighting features in the district.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ 25	$ 19	$ 20	$ 20	$ 20	$ 20
6070000	Advertising	316	234	350	350	350	350
6300000	Utilities	1,402	1,741	1,500	1,400	1,800	1,930
6400000	Operating Supplies	-	-	600	100	600	600
6500000	Contract Services	10,969	14,001	14,660	19,170	17,760	17,920
6900000	District Management	1,569	1,645	2,250	2,250	2,250	2,250
	Total Operations	14,281	17,640	19,380	23,290	22,780	23,070
SPECIAL PROJECTS							
7131005	Landscape Improvements	-	10,304	10,060	10,060	7,500	7,500
7132205	Tree Trimming	-	-	-	-	4,000	4,000
	Total Special Projects	-	10,304	10,060	10,060	11,500	11,500
ACTIVITY TOTAL		$ 14,281	$ 27,944	$ 29,440	$ 33,350	$ 34,280	$ 34,570

FUND	TYPE
207	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, and copying	Estimated	$ 20	$ 20
6070000	Advertising	Advertising for the public hearing	Estimated	350	350
6300000	Utilities	Water	Estimated	1,800	1,930
6400000	Operating Supplies	Miscellaneous materials and equipment	Estimated	600	600
6500000	Contract Services	Landscape maintenance, contract oversight and labor performed by City staff, inspections and engineer's report	Estimated	17,760	17,920
6900000	District Management	District administration performed by City staff	Allocated	2,250	2,250
7131005	Landscape Improvements	Optional neighborhood directed landscape enhancement projects	Estimated	7,500	7,500
7132205	Tree Trimming	Tree Trimming	Estimated	4,000	4,000

Supplemental Law Enforcement Services Fund

FUND	TYPE
214	Special Revenue

DESCRIPTION

Supplemental Law Enforcement Services Fund (SLESF) grant funds are awarded by the State of California annually to each city for frontline police services. These funds will be used for partial funding of police records/K-9 programs, radio/communications improvements, technology enhancements, vehicles, and other necessary frontline supplies.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
EMPLOYEE SERVICES							
5200000	Wages	$ 46,745	$ 46,027	$ 51,140	$ 59,250	$ 51,300	$ 52,320
5400000	Other Pay	9,780	8,559	15,640	16,170	14,280	14,710
5800000	Benefits, Insurance & Taxes	9,074	9,241	10,380	7,610	7,860	8,100
	Total Employee Services	65,599	63,827	77,160	83,030	73,440	75,130
OPERATIONS							
6100000	Computer Maintenance & Replacement	7,800	15,218	8,450	8,450	10,000	10,240
6250000	Occupancy	1,927	-	-	-	-	-
6350000	Communications	2,748	-	3,000	-	-	-
6400000	Operating Supplies	1,913	24,318	6,780	17,000	20,000	20,000
6500000	Contract Services	9,132	8,631	6,140	8,000	8,000	9,000
	Total Operations	23,520	48,167	24,370	33,450	38,000	39,240
SPECIAL PROJECTS							
7102055	Monitors	3,673	-	-	-	-	-
7102515	Personal Protective Vests	14,510	5,148	-	-	-	-
7104503	Replace Radios	7,885	-	-	-	-	-
	Total Special Projects	26,068	5,148	-	-	-	-

FUND	TYPE
214	Special Revenue

ACTIVITY DETAIL (continued)

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8102013	Computer-Replacement	$ -	$ 3,230	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	3,230	-	-	-	-
TRANSFERS OUT							
9404034	Cash Contribution to Police Impact Fees Fund	-	52,384	-	-	-	-
	Total Transfers Out	-	52,384	-	-	-	-
ACTIVITY TOTAL		$ 115,187	$ 172,756	$ 101,530	$ 116,480	$ 111,440	$ 114,370

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
5200000	Wages	Wages for part-time evidence technician	Estimated	$ 51,300	$ 52,320
5400000	Other Pay	K-9 handler pay	Estimated	14,280	14,710
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	7,860	8,100
6100000	Computer Maintenance & Replacement	Network services for safety monitoring of Centennial Bridge and pedestrian tunnel	Estimated	10,000	10,240
6350000	Communications	Crystal filters and miscellaneous equipment for repeater site	Estimated	-	-
6400000	Operating Supplies	Tactical equipment, shields, vests, police gear, CSI equipment	Estimated	20,000	20,000
6500000	Contract Services	Contract services including K-9 training, dictation services	Estimated	8,000	9,000

In Lieu Low/Moderate Income Housing Fund

FUND	CODE
222	Special Funds

DESCRIPTION

The City Council adopted a policy of inclusionary (affordable) housing requirements for projects requesting a legislative action (Zone Changes and General Plan Amendments). Inclusionary housing consists of deed restricted units that may not sell for more than the published limits for a 30-year period. Projects that propose ten or less residential units may build inclusionary housing on-site or pay "In Lieu" fees. The In Lieu Fees are to be expended on programs that provide and/or promote affordable housing within the City as determined by the City Council.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6500000	Contract Services	$ -	$ -	$ 5,000	$ -	$ 5,000	$ 5,000
6900000	Service Allocation	74,800	75,520	78,510	78,510	89,340	92,630
	Total Operations	74,800	75,520	83,510	78,510	94,340	97,630
SPECIAL PROJECTS							
7225025	Closing Cost Program Expense	3,500	-	-	-	-	-
7812068	PSHHC Del Rio Ridge Affordable Housing Project	-	-	400,000	400,000	-	-
	Total Special Projects	3,500	-	400,000	400,000	-	-
ACTIVITY TOTAL		$ 78,300	$ 75,520	$ 483,510	$ 478,510	$ 94,340	$ 97,630

In Lieu Low/Moderate Income Housing Fund

FUND	CODE
222	Special Funds

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6500000	Contract Services	Services to provide legal opinions and the creation/updating of legal documents	Estimate	$ 5,000	$ 5,000
6900000	Service Allocation	Allocation of services provided by the General Fund. All personnel costs associated with running the City's inclusionary housing program are provided by the General Fund and charged to the program here	Allocation	89,340	92,630

Business Improvement Association Fund

FUND	TYPE
230	Special Revenue

DESCRIPTION

This fund accounts for the revenues and expenses associated with the BIA. The City established a Downtown Parking & Business Improvement Area (BIA) in 1986 for the purpose of acquisition, construction or maintenance of parking facilities, decoration of public places, promotion of public events and general promotion of business activities in the Downtown area. An annual assessment is placed on all businesses in the Downtown area. The Council voted to set the assessment amount at $0 since July 1, 2009. In fiscal year 2017-18, City staff was approached by a group of downtown business owners who expressed interest in reinstituting the full levy of the assessment for the BIA. In June 2018, Council voted to reinstate the assessment commencing on July 1, 2018.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
SPECIAL PROJECTS							
7803201	Downtown Business Improvement Association Program	$ 13,696	$ 13,500	$ 15,660	$ 14,620	$ 14,500	$ 13,700
	Total Special Projects	13,696	13,500	15,660	14,620	14,500	13,700
ACTIVITY TOTAL		$ 13,696	$ 13,500	$ 15,660	$ 14,620	$ 14,500	$ 13,700

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
7803201	Downtown Business Improvement Association Program	Construction or maintenance of parking facilities, decoration of public places, promotion of public events, and general promotion of business activities	Contract	$ 14,500	$ 13,700

Atascadero Tourism Business Improvement District (ATBID) Fund

FUND	TYPE
235	Special Revenue

DESCRIPTION

This fund accounts for the revenues and expenses associated with the Atascadero Tourism Business Improvement District (ATBID). On June 1, 2013, the City established ATBID for the purpose of funding tourism promotion and increasing stays at the lodging businesses in Atascadero. Through January 8, 2025, a two percent (2%) assessment was placed on the nightly rent of all occupied rooms or spaces for all transient occupancies in Atascadero and starting January 9, 2025, the assessment increased to two and a half percent (2.5%).

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ -	$ (5)	$ 80	$ 80	$ 250	$ 250
6070000	Advertising	126,556	142,357	236,240	236,240	160,250	174,050
6500000	Contract Services	163,051	220,803	240,160	240,160	264,500	292,200
6600000	Professional Development	-	475	7,510	7,500	8,500	9,500
6900000	Administration	4,353	4,202	4,480	4,480	5,110	5,340
	Total Operations	293,960	367,832	488,470	488,460	438,610	481,340
SPECIAL PROJECTS							
7805029	Opportunities Fund	-	-	-	-	65,000	65,000
	Total Special Projects and Purchases	-	-	-	-	65,000	65,000
ACTIVITY TOTAL		$ 293,960	$ 367,832	$ 488,470	$ 488,460	$ 503,610	$ 546,340

FUND	TYPE
235	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Copies, postage, general supplies	Estimated	$ 250	$ 250
6070000	Advertising	Brochures, magazines, media and online advertisements, trade show materials	Estimated	160,250	174,050
6500000	Contract Services	Professional services including marketing, promotions, public relations, attendance at trade shows, event transportation of lodging guests, contract administration services	Estimated	264,500	292,200
6600000	Professional Development	Central Coast Tourism Council local chapter dues	Estimated	8,500	9,500
6900000	Administration	Administration of fund by City staff	Estimated	5,110	5,340
7805029	Opportunities Fund	Funding for the ATBID Board to be able to take swift action when opportunities or emergencies arise, and allows Board to leverage funds, participate in regional programs or solve priority issues	Estimated	65,000	65,000

FUND	TYPE
240	Special Revenue

DESCRIPTION

This fund is used for Community Development Block Grant money received from the federal government. These funds must be used for low or moderate income projects or to eliminate blight in the community. The City receives an annual allocation from the federal government based on the number of qualified persons in the City. The City Council holds an annual hearing to determine how this money is to be spent.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6070000	Advertising	$ 454	$ 417	$ -	$ -	$ -	$ -
6600000	Professional Development	-	249	-	-	-	-
6900000	City Administration	9,309	8,444	9,400	9,400	10,260	-
	Total Operations	9,763	9,110	9,400	9,400	10,260	-
SPECIAL PROJECTS							
7800402	Youth Scholarships	10,752	-	12,500	12,500	12,520	-
	Total Special Projects	10,752	-	12,500	12,500	12,520	-
CAPITAL PROJECTS							
8902122	Santa Rosa near ECR and 101 Sidewalk Accessibility	546	3,088	344,680	344,680	-	-
8902223	Viejo Camino Barrier Removal	78	81	155,780	10,000	10,000	235,220
	Total Capital Projects	624	3,169	500,460	354,680	10,000	235,220
ACTIVITY TOTAL		$ 21,139	$ 12,279	$ 522,360	$ 376,580	$ 32,780	$ 235,220

FUND	TYPE
240	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6900000	City Administration	City administration of grant program	Grant	$ 10,260	$ -
7800402	Youth Scholarships	Recreational scholarships for qualifying youth	Grant	12,520	-
8902223	Viejo Camino Barrier Removal	Construction of sidewalk, curb, gutter, and curb ramps to provide ADA compliant routes to two existing public transit locations (RTA bus stops) on Viejo Camino between El Camino Real and Paloma Creek Park.	Grant	10,000	235,220

Tree Planting Fund

FUND	TYPE
250	Special Revenue

DESCRIPTION

This fund accounts for Tree Mitigation Fees and the expenditure thereof. These funds are used for the planting of native trees and the ongoing maintenance of those planted trees, in coordination with the Atascadero Land Preservation Society (ALPS). The City is working with ALPS to plant and maintain new native trees and shrubs, including site identification, planting plans, site preparation, tree planting with deer and gopher protection, water truck irrigation in dry months, and annual weed spraying. In addition, the City conducts periodic native tree seedling giveaway programs, providing free Blue Oak and Valley Oak seedlings to residents living in habitat zones of the program.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6050000	Office Expense	$ -	$ -	$ 200	$ 50	$ 100	$ 200
6400000	Operating Supplies	206	-	100	50	100	100
6500000	Contract Services	4,200	4,200	6,000	5,000	6,400	6,300
6600000	Professional Development	-	-	300	-	-	-
6900000	Oversight and Administration	18,520	26,950	27,640	27,640	21,310	22,390
	Total Operations	22,926	31,150	34,240	32,740	27,910	28,990
SPECIAL PROJECTS							
7700812	Native Tree Replanting	-	-	16,000	500	5,000	5,000
	Total Special Projects	-	-	16,000	500	5,000	5,000
ACTIVITY TOTAL		$ 22,926	$ 31,150	$ 50,240	$ 33,240	$ 32,910	$ 33,990

Tree Planting Fund

FUND	TYPE
250	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2025-2026 AMOUNT	2026-2027 AMOUNT
6050000	Office Expense	Postage, printing, copies, office supplies	Estimated	$ 100	$ 200
6400000	Operating Supplies	Plant replacement, maintenance tools and native tree nursery items	Estimated	100	100
6500000	Contract Services	Seedling maintenance services including watering, weed spraying, tree maintenance and arborist services	Estimated	6,400	6,300
6900000	Oversight and Administration	Allocation of City staff to manage maintenance contracts and planting contracts for the Native Tree Replanting Program	Allocation	21,310	22,390
7700812	Native Tree Replanting	Plant native oak tree seedlings throughout Atascadero on sites determined by the Native Tree Atlas	Estimated	5,000	5,000

FUND	TYPE
280	Special Revenue

DESCRIPTION

General Facilities are those limited to office or work buildings and equipment used by City staff to undertake their daily duties. As the City increases in both population and new businesses, City facilities will increasingly become overcrowded with growing staff. New facilities and equipment will be necessary to extend the current level of service to these new residents and businesses. Because the need for these new facilities and additional equipment and fleet vehicles is directly related to new construction, a *General Government Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for expanded/new facilities and equipment as listed in the *Atascadero Master Facilities Plan* updated in February 2006. These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for expanded/new facilities and equipment as listed in Chapter 7 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 7 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-52 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8103013	New Fire Battalion Chief Vehicle *(GF-02)*	$ 3,897	$ -	$ -	$ -	$ -	$ -
8103013	New Public Works Fleet Vehicle *(GF-02)*	47,393	-	-	-	-	-
8102097	Asset Management Software *(GF-03)*	-	855	419,150	419,150	-	-
	Total Capital Outlay	51,290	855	419,150	419,150	-	-
ACTIVITY TOTAL		$ 51,290	$ 855	$ 419,150	$ 419,150	$ -	$ -

Law Enforcement Facilities Fees Fund

FUND	TYPE
284	Special Revenue

DESCRIPTION

Residents and businesses benefit from both direct (response to a call for service) and indirect (crime prevention programs, patrol, etc.) law enforcement services. The addition of new residential units and new businesses will increase the demand upon the law enforcement service level by creating more direct calls for service, more areas requiring preventive patrol and, in general, more opportunities for crimes to be committed. If law enforcement capabilities are not expanded, then the increasing number of calls for service will reduce the amount of "free" hours available for preventive patrol. Because the need for additional police officers and the need for these officers to be equipped and housed is directly related to new construction, a *Law Enforcement Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the purchase/construction of equipment/stations for these additional officers as listed in the *Atascadero Master Facilities Plan* updated in February 2006. *("LE"* numbers refer to the Atascadero Master Facilities Plan Project number for this item.) These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for purchase/construction of equipment/stations for additional officers as listed in Chapter 3 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 3 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-53 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
CAPITAL OUTLAY							
8103013	New Police Vehicles *(LE-03)*	$ 70,901	$ 165,484	$ -	$ -	$ -	$ -
7102512	Equipment for New Police Officers *(LE-04)*	3,942	-	28,640	1,500	-	-
	Total Capital Outlay	74,843	165,484	28,640	1,500	-	-
ACTIVITY TOTAL		$ 74,843	$ 165,484	$ 28,640	$ 1,500	$ -	$ -

FUND	TYPE
285	Special Revenue

DESCRIPTION

In addition to providing fire prevention programs, the Fire Department responds to calls for fire and paramedical service from two existing fire stations. Each new residential and business development will create, on average, more calls for service increasing the likelihood of simultaneous (and thus competing) calls for service. Additionally, as development spreads further from any existing station, the response times will increase, taking the existing engine companies out of service for greater periods of time. In order to continue to be able to respond to an ever increasing number of expected calls, and in order to maintain critical life saving response times, additional facilities and equipment will be needed. Because the need for these new facilities and additional equipment is directly related to new construction, a *Fire Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the relocation/construction of fire stations and the purchase of additional equipment as listed in the *Atascadero Master Facilities Plan* updated in February 2006. (*"FD"* numbers refer to the Atascadero Master Facilities Plan project number for this item.)

The Fire Facilities Fees Fund (Fire Impact Fund) and the Fire Aerial Vehicle Truck Fund (Aerial Truck Fund) were originally set up as two separate funds. The Fire Impact Fund currently has cash on hand, while the Aerial Truck Fund continues to be in a negative position. In talking with the City's impact fee consultant, it is expected that when the next impact fee update is completed, it will be recommended that these two funds be combined. In fiscal year 2012/2013, the Fire Facilities Fees Fund fully repaid the General Fund on behalf of the Aerial Truck Fund and loaned the funds to the Aerial Truck Fund until such time as the funds are combined. In fiscal year 2012/2013, the Aerial Truck Fund began making principal payments to the Fire Impact Fund and no interest has been charged on this loan. These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for relocation/construction of fire stations and the purchase of additional equipment as listed in Chapter 4 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 4 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-54 of the Budget.

OTHER FUNDS
Fire Facilities Fees Fund

FUND	TYPE
285	Special Revenue

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
ACTIVITY TOTAL		$ -	$ -	$ -	$ -	$ -	$ -

FUND	TYPE
286	Special Revenue

DESCRIPTION

The preservation and maintenance of open space is an important amenity to the residents of the City. Future residential development, by increasing the City's population, will by definition impact the City's available land and decrease open space. Without open space acquisition, the City's available land will be developed and the City will lose much of its historic charm that is so valuable to residents. Because the need for these land acquisitions is directly related to new construction, an *Open Space Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for land acquisitions and open space projects as listed in the *Atascadero Master Facilities Plan* updated in February 2006. These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for land acquisitions and open space projects as listed in Chapter 10 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 10 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-55 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
ACTIVITY TOTAL		$ -	$ -	$ -	$ -	$ -	$ -

FUND	TYPE
288	Special Revenue

DESCRIPTION

The City currently has existing community use facilities such as the Lake Pavilion and the Youth Center. Additional residential dwelling units will increase the population, placing greater demands for use of the existing community centers. New or expanded community center space will be necessary to extend the current level of service to new residents. Because the need for these new facilities is directly related to new dwelling units, a *Public Facilities Fee* is charged on all new residential development. These fees are deposited into this fund and then used for expanded/new public use facilities as listed in the *Atascadero Master Facilities Plan* revised in February 2006. These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used for expanded/new public use facilities as listed in Chapter 9 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 9 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-56 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
ACTIVITY TOTAL		$ -	$ -	$ -	$ -	$ -	$ -

Library Expansion Facilities Fees Fund

FUND	TYPE
289	Special Revenue

DESCRIPTION

The County Public Library System owns and operates the Atascadero Regional Library within the City limits. While the City is not the library service provider, the City's residents and businesses have an interest in maintaining library service levels. Additional development within the City will increase the demand of the library and the volume item collection. Because the need for additional volumes and the need for an expanded library is directly related to new construction, a *Library Facilities Fee* is charged on all new development. These fees are deposited into this fund and help fund the expansion of the library facility space to its current location at 6555 Capistrano Avenue, in addition to the expansion of the library collection, as listed in the *Atascadero Master Facilities Plan* updated in February 2006. These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds will be used to help fund the expansion of the library facility space to its current location at 6555 Capistrano Avenue, in addition to the expansion of the library collection as listed in Chapter 8 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 8 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-57 of the Budget.

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
ACTIVITY TOTAL		$ -	$ -	$ -	$ -	$ -	$ -

FUND	TYPE
290	Special Revenue

DESCRIPTION

Prior to 2006, the City of Atascadero had to rely on the City of Paso Robles to respond to a three-story building fire. Recognizing that response times would be reduced if Atascadero owned its own Aerial Fire Truck (or Ladder Truck), the Council voted in August of 2006 to approve an *Aerial Fire Truck Impact Fee*. This assessment contributes to the purchase of an Aerial Truck and is imposed on commercial and multi-family residential developments. The fees are deposited into a restricted fund that may only be used to purchase the truck. The City used this fund to purchase the truck in fiscal year 2007-2008 as listed in the *Atascadero Master Facilities Plan* updated in February 2006, using revenues to be levied and collected in the future.

The fund was relatively new at the time of the truck purchase and did not have all of these funds on hand, so the fund borrowed cash from the General Fund and in effect pre-spent its future impact fees. Impact fees collected were paid back to the General Fund along with interest on the amount outstanding; however due to the downturn in the economy, the amount collected in fees did not exceed the amount of interest owed on the loan, causing the fund to become more and more negative.

This fund was set up in 2006 as a fund that is separate and apart from the Fire Facilities Fees Fund (Fire Impact Fund). While the Aerial Truck Fund continues to be in a negative position, the Fire Impact Fund currently has cash on hand. In talking with the City's impact fee consultant, it is expected that when the next impact fee update is completed, it will be recommended that these two funds be combined. In fiscal year 2012-2013, the Fire Facilities Fees Fund fully repaid the General Fund on behalf of the Aerial Truck Fund and loaned the funds to the Aerial Truck Fund until such time as the funds are combined. In fiscal year 2012/2013, the Aerial Truck Fund began making principal payments to the Fire Impact Fund and no interest has been charged on this loan. These fees are governed by Government code §66000-66008 which requires that findings be made.

As part of adoption of this budget, the City also makes the following findings:

* These funds are for the cost of the truck as listed in Chapter 4 of the Atascadero Master Facilities Plan as adopted in August 2006 or as modified by any formal action taken by Council at a duly noticed meeting during this budget period.
* The Atascadero Master Facilities Plan as adopted in August 2006 lays out the relationship between the amount charged for development impact fees and the purpose for which it is charged. The relationship is reasonable.
* Other funding sources such as grants and other legal source of funds may be used towards those projects identified in Chapter 4 of the Atascadero Master Facilities Plan as adopted in August 2006. All projects identified in this budget document, including those projects identified in the five year Capital Improvement Plan, have an identified revenue source as documented in Section C of the budget. Projects for years subsequent to fiscal year 2027-2028 are still needed and necessary and all specific funding sources for those projects will be identified as they approach the five year planning horizon.
* All revenues by year are identified on Page D-58 of the Budget.

OTHER FUNDS
Aerial Fire Truck Fees Fund

FUND	TYPE
290	Special Revenue

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
ACTIVITY TOTAL		$ -	$ -	$ -	$ -	$ -	$ -

SECTION I

Debt Redemption Schedules

DEBT REDEMPTION SCHEDULE SUMMARY
Introduction

DESCRIPTION

Debt Redemption is payment of principal and interest according to a pre-determined schedule to holders of City obligations resulting from the issuance of bonds, notes, or certificates of participation for particular infrastructure projects.

CAPITAL FINANCING AND DEBT MANAGEMENT

The City uses debt financing only for one-time capital improvements whose life will exceed the term of the financing and where expected revenues are sufficient to cover the long-term debt. The City does not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures.

LEASE REVENUE BONDS

In September 2010, the City issued Lease Revenue Bonds to be used for various redevelopment public improvement projects in the downtown area, including the Historic City Hall Project. The Redevelopment Agency was able to achieve a lower interest rate through the City, so the bonds were issued by the City, to be paid by means of a reimbursement agreement with the Redevelopment Agency. This agreement provides for the reimbursement in full of the City's debt service payments by Redevelopment Agency funds.

In 2011, the state legislature enacted legislation effectively dissolving all redevelopment agencies in the State of California. As part of the legislation, obligations of the former redevelopment agencies could still be funded through tax increment if deemed an "enforceable obligation" by the State Department of Finance. The State Department of Finance has reviewed the reimbursement agreement between the City and the Redevelopment Agency and has determined that it is an enforceable obligation. The Successor Agency to the Redevelopment Agency of Atascadero will now transfer funds to the City to make these debt service payments.

In July 2024, these bonds were refunded by the Successor Agency to the Redevelopment Agency by the 2024 Tax Allocation Refunding Bonds.

DEBT REDEMPTION SCHEDULES
2010 Bond Debt Service Fund

FUND	TYPE	CODE
461	Debt Service	961

DESCRIPTION

On September 1, 2010, the City issued $16,010,000 in Lease Revenue Bonds to be used for various redevelopment public improvement projects within the downtown area. These projects include Historic City Hall, the Centennial Bridge and Plaza Project, the Maiden Statue Placement, and Wayfinding Signage, to name just a few.

The bonds were issued by the City, rather than by the Community Redevelopment Agency of Atascadero, in order to achieve the most favorable interest rate. As part of the bond issuance, the City entered into a lease revenue financing agreement with the Community Redevelopment Agency of Atascadero. This agreement provides for full reimbursement of debt service payments to the City by the Community Redevelopment Agency of Atascadero.

In June 2011, the State Legislature dissolved redevelopment agencies throughout the State. As part of the legislation, successor agencies to the redevelopment agencies were formed. These successor agencies are intended to fulfill all commitments that were in place at the time of dissolution of the former redevelopment agencies. Although the Community Redevelopment Agency of Atascadero has been dissolved, these bonds remain an obligation of the Successor Agency to the Community Redevelopment Agency of Atascadero. Amounts equal to the principal and interest payments on the bonds are transferred in advance from the Successor Agency to the City in order to meet bond covenants and obligations.

These bonds were scheduled to mature between fiscal years 2015 and 2041, at interest rates ranging from 3.00% to 5.00%. However, they were refunded by the Successor Agency to the Redevelopment Agency in July 2024 by the 2024 Tax Allocation Refunding Bonds.

ORIGINAL DEBT SERVICE SCHEDULE

The terms are as follows:

Issue:	**2010 Lease Revenue Bonds**
Type of Debt:	Lease Revenue Bonds
Dated:	September 1, 2010
Principal Issued:	$16,010,000
Interest Rates:	3.00% to 5.00%
Maturity Dates:	October 1, 2014 to October 1, 2040
Obligated Funds:	General Fund, to be reimbursed by Successor Agency Fund

FISCAL YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2025	$ 305,000	$ 664,581	$ 969,581
2026	315,000	651,800	966,800
2027	330,000	637,250	967,250
2028	350,000	620,250	970,250
2029	365,000	602,375	967,375
2030	380,000	583,750	963,750
2031	405,000	564,125	969,125
2032	420,000	543,500	963,500
2033	440,000	522,000	962,000
2034	465,000	499,375	964,375

DEBT REDEMPTION SCHEDULES
2010 Bond Debt Service Fund

FUND	TYPE	CODE
461	Debt Service	961

ORIGINAL DEBT SERVICE SCHEDULE *(continued)*

FISCAL YEAR ENDING JUNE 30,	PRINCIPAL	INTEREST	TOTAL
2035	$ 490,000	$ 475,500	$ 965,500
2036	1,365,000	429,125	1,794,125
2037	1,430,000	359,250	1,789,250
2038	1,500,000	286,000	1,786,000
2039	1,575,000	209,125	1,784,125
2040	1,655,000	128,375	1,783,375
2041	1,740,000	43,500	1,783,500
	$ 13,530,000	$ 7,819,881	$ 21,349,881

DEBT REDEMPTION SCHEDULES
2010 Bond Debt Service Fund

FUND	TYPE	CODE
461	Debt Service	961

ACTIVITY DETAIL

OBJECT NUMBER	EXPENSE CLASSIFICATION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGETED	2024-2025 ESTIMATED	2025-2026 REQUESTED	2026-2027 REQUESTED
OPERATIONS							
6200000	Insurance	$ 3,635	$ 4,032	$ 4,310	$ -	$ -	$ -
6500000	Trustee Fees	1,925	1,925	2,600	-	-	-
	Total Operations	5,560	5,957	6,910	-	-	-
DEBT SERVICE							
9106060	Principal	275,000	295,000	305,000	13,530,000	-	-
9106565	Interest	689,738	676,963	664,580	-	-	-
9505032	Transfer to 2024 TARB Bond Fund	-	1,416,910	-	107,918	-	-
	Total Debt Service	964,738	2,388,873	969,580	13,637,918	-	-
ACTIVITY TOTAL		$ 970,298	$ 2,394,830	$ 976,490	$ 13,637,918	$ -	$ -

SECTION J

Fiscal Policies

Operational Efficiencies

- Implement and practice ongoing operational efficiencies to the extent reasonable;
- Seek and consider opportunities to reduce future operating and maintenance costs, including energy costs and vehicle maintenance, even when some additional up-front investment may be required;
- Enter into joint operating arrangements with other organizations so as to provide services more cost effectively;
- Continue the use of valuable volunteers.

Staffing

- Continue to have the Executive Team evaluate key personnel needs of the City. A supplemental request is submitted by each Executive Team member for staffing needs within the department, and these are evaluated, discussed and prioritized. Tough decisions are made as part of the budget process based on Council priorities, safety concerns, and work volume changes;
- Utilize private contractors when the same or higher level of service can be obtained at lower total cost;
- Utilize consultants and temporary help instead of hiring staff for special projects or peak workload periods.
- Attract and retain competent employees by providing a professional work environment, competitive salaries, safe working conditions, and adequate training opportunities;
- Base salary increases on individual merit and job performance levels;
- Strive toward maintaining competitive compensation packages in order to recruit and maintain the best and the brightest;
- Work toward adequate staffing for the service levels being provided;
- Be aware of and plan for state, federal and OSHA mandates which might have an effect on staffing levels;
- Be aware of, monitor and avoid the “hidden” costs of employee turnover, burnout, and stress due to overwork;
- Look for staff-level streamline opportunities and reductions in areas where there will be minimal impacts to citizens, thus “freeing” employee time.

Education and Communication

- Dissemination of important financial information to staff through City Manager roundtables, meetings, emails, and other means of communication;
- Dissemination of user-friendly annual reports on sales tax measures to residents and local business owners;
- Encourage employee ideas for efficiency, reduction in costs, or increases in revenues;
- Provide Council and public with information regarding the City’s financial outlook through both the audit and budget process, and continue to update with any changes that occur.

Economic Development

- Provide a climate that encourages healthy commercial areas that capture more of the purchasing power of the community and creates more destination commercial activities to capture regional money;
- Aggressively pursue new developments and businesses which are consistent with the community’s quality of life and add to the City’s economic base, particularly those that generate sales tax revenue or provide head of household jobs;

- Promote a mix of businesses that contributes to a balanced community;
- Continue to improve programs to enhance and retain existing businesses;
- Continue the promotion and tourism programs as a key component of the economic development strategy.

Community Development

- Ensure that adequate funding is in place to provide essential services to new residents without diluting services for existing residents by:
  - Supporting the Community Facilities District to fund the addition of essential police, fire and parks personnel needed to provide services to these new households;
  - Continue, to the fullest extent possible, annexing projects into the Community Facilities District by requiring all residential projects consisting of five or more residential units to annex into the Community Facilities District, as allowed by State law;
  - Discontinue the use of Assessment Districts in lieu of Homeowner's Associations or other similar mechanisms required of new development to provide ongoing revenue source for the maintenance of development-related infrastructure. These Homeowner's Associations or other mechanisms would be privately managed to avoid City staff time otherwise required by Assessment Districts.
- Require that new developments contribute toward the expansion of facilities and infrastructure necessary to serve the expanding population;
- Plan community growth with service and maintenance funding requirements in mind.

Infrastructure

- Fully fund technology replacement funds;
- Work toward fully funding vehicles, equipment, buildings, and other infrastructure;
- Continue to determine and implement strategies to reduce the current backlog of deferred maintenance projects;
- Provide vitally important maintenance each year to avoid increasing the deferred maintenance backlog;
- Determine a maintenance plan and funding strategy prior to the construction, improvement or acceptance of new infrastructure.

New Services

- New or expanded programs should only be added when a new funding source has been developed or when an equal or greater cost program has been eliminated;
- Require agreements for specific services and monitor effectiveness on an ongoing basis.

Construction of New Facilities

- Plan for new facilities only if construction and maintenance costs will not negatively impact the operating budget.
- Plan efficient replacement of facilities when replacement is needed an achievable.

Cash Investment

- Follow adopted Investment Policy guidelines for the prudent investment of City funds not required for the immediate needs of the City;
- Maximize the efficiency of the City's cash management system;
- Enhance the economic status of the City while protecting its pooled cash.

Fiscal Management

- Maintain appropriate reserve levels;
- Consider the long-term and the short-term when making financial decisions;
- Continuously monitor operations and make adjustments as necessary;
- Take full advantage of opportunities to receive reimbursement funding at maximum rates possible;
- Generate additional revenue by marketing City services to other agencies on a contract basis;
- Maximize revenues by utilizing grants from other agencies to the fullest extent possible;
- Charge fees for services that reflect the true cost of providing such services and review fee schedules on a regular basis;
- Fully account for the cost of enterprise operations to avoid any subsidy by the General Fund and to charge all enterprise funds their fair share of the cost of City support services;
- Maintain accurate accounting records to keep the City Manager, City Council and public informed of the financial condition of the City;
- Think outside of the box to achieve revenue opportunities that wouldn't otherwise exist;
- Consider partnerships and taxing opportunities when appropriate.

Reserves Management

- Maintain fiscal stability, sustainability, and adequate reserve funds in order to keep General Fund expenditures stable, and be prepared for natural or fiscal emergencies, while avoiding excessive reserves that could instead provide services to the community;
- Continue to build reserves in periods of financial growth and to judiciously use those reservices in periods of economic downturn;
- As part of the biennial budget process, eleven key measurements of reserves should be analyzed to determine the prudent level of General Funds reserves for that two-year budget cycle:
    1. State of the economy
    2. The level of diversity in General Fund revenues
    3. The stability of the revenue base
    4. Potential actions of State and Federal agencies
    5. Cash flow needs
    6. Costs of potential natural disasters and emergencies
    7. Asset replacement requirements

8. The consistency desired in service levels
9. Available opportunities
10. Needs of future commitments
11. Interest income earned on reserves

- There is no upper limit on the amount of the General Fund Reserve;
- Except in the case of natural or fiscal emergencies, the City's General Fund Reserve shall not fall below 20% of budgeted General Fund expenditures;
- In the event of natural or fiscal emergencies, the General Fund Reserve level may fall below 20%; however, within 6 months of the declared emergency, the City Council shall adopt a long-term financial plan to bring the General Fund Reserves up to 20%.

Debt Policy

- Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the City, as well as management of other long-term obligation such as pension and OPEB obligations. Long-term debt financings are appropriate when the following conditions exist:
  - When the project to be financed is necessary to provide basic services;
  - When the project to be financed will provide benefit to constituents over multiple years;
  - When total debt does not constitute an unreasonable burden to the City and its taxpayers and/or ratepayers, as applicable;
  - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
- Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.
- The following types of debt are allowable under this Debt Policy:
  - Loan agreements and revenue bonds;
  - Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions;
  - Pension obligation bonds;
  - General obligation bonds (GO Bonds);
  - Bond or grant anticipation notes (BANs);
  - Tax and revenue anticipation notes (TRANs);
  - Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes;

- Tax increment bonds, including refunding bonds issued by the Successor Agency; State Revolving Loan Funds; and lines of credit / interim borrowings.

♦ The City Council may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of the Debt Policy. Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

Conclusion

The policies and practices listed in this section have been practical guides toward a consistently healthy fiscal condition. The importance of these and a well-defined financial strategy to anticipate and conquer difficult issues cannot be understated. The responsibility to maintain a strong organization is shared community wide, but as the City Council and City employees, we agree to be the leaders in this effort. Council has shown integrity in the decisions made to maintain the conservative fiscal strategy. When resources are tight and needs are plenty, it is difficult to commit to saving some of those precious resources for the future. Clearly, the City's Fiscal Strategy has been successful. The impacts of the fluctuations in the economy, while never easy, have been smoothed with the use of the Fiscal Strategy. We are seeing in re-shaping of our community through Council's priorities, investment of the community, and hard work of the staff. However, resources will always be more limited that the community's desire for new services and programs. Decisions will continue to be difficult, especially as public pressure continues to build to increase one-time and on-going spending. The fiscal strategy has provided the option to keep operations and service level stable and continues to provide the City with a sustainable future.

SECTION K

Glossary

GLOSSARY OF TERMS

AB- Assembly Bill

ABC- Alcoholic Beverage Control

Account Number- A system of numbering or otherwise designating accounts, entries, invoices, etc. in such a manner that the symbol used quickly reveals certain required information.

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

ADA- Americans with Disabilities Act

Adopted Expenditure- The amount of expenditures approved by the City Council to be spent during the fiscal year.

Adopted Revenue- The amount of revenues approved by the City Council to be collected during the fiscal year.

ADU- Accessory Dwelling Unit

Allocation- A distribution of calculated amounts for specific purposes.

ALPS- Atascadero Land Preservation Society. A local, private, non-profit, conservation organization whose mission is to preserve environmentally significant open space and natural land located in Atascadero.

Appropriation- An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ARB- California Air Resources Board

ARPA- American Rescue Plan Act of 2021

ATBID- Atascadero Tourism Business Improvement District

AUSD- Atascadero Unified School District

AZA- Association of Zoos and Aquariums

BAD- Benefit Assessment District, also known as Street and Storm Drain Assessment District.

BIA- Business Improvement Association

Bond- A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bonded Debt- That portion of indebtedness represented by outstanding bonds.

BSCC- Board of State and Community Corrections

Budget- A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided to the residents of the City of Atascadero.

Budget Calendar- The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Document- The instrument used by the City to present a comprehensive financial plan of operations to the City Council.

Budget Message- The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

Budget Resolution- The official enactment by the City Council to legally authorize City staff to obligate and expend City resources.

CAD- Computer aided dispatch

Cal OES- California Office of Emergency Services; a department of the State of California Governor's Office; formerly known as Cal EMA.

CalPERS- California Public Employees' Retirement System

Capital Projects Fund- A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CARES Act- Coronavirus Aid, Relief, and Economic Security Act

CCAC- City Clerks Association of California

CCCSIF- Central Coast Cities Self Insurance Fund

CCHE- California Cultural & Historical Endowment. A state entity tasked with preserving and protecting California's cultural resources.

CCTV- Close Circuit Television

CDBG- Community Development Block Grant. These are funds granted by the U.S. Department of Housing and Urban Development for the purpose of developing viable urban communities by providing, principally for persons of low and moderate incomes, decent housing, suitable living environments, and expanded economic opportunities.

CEQA- California Environmental Quality Act

CERT- Community Emergency Response Training

CFAA- California Fire Assistance Agreement

CFD- Community Facilities District

CFRA- California Family Rights Act

Charges for Service- Revenue from charges for all service activities of the City of Atascadero.

CIP-Capital Improvement Program

City Council- Made up of five elected officials (four elected as Council members and one as Mayor) collectively acting as the legislative and policy-making body of the City of Atascadero.

CJPIA- California Joint Powers Insurance Authority

CLETS- California Law Enforcement Telecommunications System

CMTA- California Municipal Treasurers Association

Community Facilities District- A special district formed to mitigate the impact to the City of providing police services, fire protection and suppression services, and park services to new developments in various areas of the City.

Contract Services- The costs related to services performed for the City by individuals or businesses.

COPS- Citizens Option for Public Safety

COPPS- Community Oriented Policing and Problem Solving

COVID-19- A respiratory illness due to a novel coronavirus.

CPM- Critical Point Management

CSAC- California State Association of Counties

CSMFO- California Society of Municipal Finance Officers. A statewide organization serving all California municipal finance professionals.

CSTOC- Citizens' Sales Tax Oversight Committee

DAR- Dial a Ride

Debt Service Fund- A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Department- A major administrative organizational unit of the City that indicates overall management responsibility for one or more divisions.

Depreciation- The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DHS- Department of Homeland Security

Division- A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

DRC- Design Review Committee

DUI- Driving Under the Influence

ECHO- El Camino Homeless Organization

ECR- El Camino Real

Encumbrance- The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expense.

EIR- Environmental Impact Review

Enterprise Fund- A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

EOC- Emergency Operations Center

EPA- Environmental Protection Agency

EVC- Economic Vitality Corporation. A provider of economic development services and business resources throughout San Luis Obispo County.

Expenditures- A decrease in the net financial resources of the City due to the acquisition of goods and services.

FEMA- Federal Emergency Management Agency

Fines and Forfeitures- Revenues earned from fines or penalties imposed for misdemeanor crimes and infractions committed within City boundaries or other Municipal Code penalties.

Fiscal Year- A 12-month period to which the annual operating budget applies. The City of Atascadero has specified July 1 through June 30 as its fiscal year.

FMLA- Family Medical Leave Act

Franchise Fee- A fee paid by public service utilities for use of public property in providing their services to the citizens of a community, including cable television, electricity, and garbage disposal, among others.

Fund- An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or a government function.

Fund Balance- The excess of assets over liabilities.

Gas Tax- A portion of gasoline taxes collected by the State and allocated to the City on a per capita basis; it must be used exclusively to maintain or improve the City's streets and roads.

GASB 31- Governmental Accounting Standards Board Statement 31

GASB 34- Governmental Accounting Standards Board Statement 34

General Fund- The fund used to account for all financial resources except those required to be accounted for in another fund.

GIS- Geographic Information System

Goals- Broad, general statements of each division's desired social or organizational outcomes.

Grant- A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

HCD- Housing and Community Development

HBRR- Highway Bridge Replacement and Rehabilitation

IAM- Infrastructure Asset Management

Infrastructure- The underlying permanent foundation or basic framework; examples include streets, storm drain systems and sidewalks.

Interest Earnings- The earnings from available funds invested during the year in Local Agency Investment Fund (LAIF), government agencies, and Certificates of Deposit.

Intergovernmental Revenues- Revenue from other governments, primarily federal, state, and county grants, but also payments from other agencies.

Internal Service Fund- This fund is used to account for the financing of goods and services provided by one department of the City to other departments of the City.

LAFCO- Local Agency Formation Commission. LAFCO is committed to serving the residents of San Luis Obispo County and the State of California by discouraging urban sprawl and encouraging the orderly formation and development of local agencies based on local conditions and circumstances.

LAMP- Local Agency Management Plan

LEDC- Cal Poly Local Economic Development Committee

LINK- Link Family Resource Center

LLD- Landscape and Lighting District

LTF- Local Transportation Fund

Maintenance- All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems and land.

Measure D-20- A ballot measure that was approved by Atascadero voters in November 2020. This measures places a one-cent local transaction tax on applicable sales.

Measure F-14- A ballot measure that was approved by Atascadero voters in November 2014. This measure places a half-cent local transaction tax on applicable sales.

MOU- Memorandum of Understanding

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.

NSF- Non-Sufficient Funds

Objectives- Specific statements of desired ends that can be measured.

Operating Transfer- A transfer of revenues from one fund to another fund.

Ordinance- A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law such as state statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies. 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.

OSHA- Occupational Safety and Health Administration

OTS- State Office of Traffic Safety

OUR Team- Outreach for Underrepresented Residents Team. This is a team made up of a police officer, a social worker, and a community resource specialist to focus on helping underserved residents of Atascadero.

PAS- Preliminary Alcohol Screening

Payments-in-Lieu of VLF- Payments from the County of San Luis Obispo in an amount equal to the City's estimated lost Vehicle License Fee (VLF) revenue.

PCI- Pavement Condition Index. A numerical index used to indicate the general condition of pavement.

PDL- Pregnancy Disability Leave

Permits and Fees- Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

PERS- Public Employees Retirement System

POST- Peace Officer Standards and Training

Program- An activity or set of activities that provides a particular service to the citizens.

Property Tax-in-Lieu of VLF- Beginning in fiscal year 2006, the Payments-in-Lieu of Vehicle License Fee (VLF) became part of the City's property tax base and grows at the same rate as property taxes. As of July 1, 2005, these revenues had no connection to VLF.

Property Tax- All revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal properties according to the property's valuation and tax rate.

Proprietary Funds- Sometimes referred to as "commercial-type" funds. They are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). Revenues and expenses (not expenditures) are accounted for on the full-accrual basis.

PSPS- Public Safety Power Shutoffs

RDA- Redevelopment Agency; Redevelopment Agencies in California were dissolved in 2012

REACH- Regional Economic Action Coalition

Resolution- An order of a legislative body requiring less formality than an ordinance or statute.

Restricted Funds- These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Revenue- Funds that the government receives as income.

RSHA- Regional State Highway Account

RPTTF- Redevelopment Property Tax Trust Fund

SAFER- Staffing for Adequate Fire and Emergency Response

SART- Sexual Assault Response Team

Sales Tax- The tax placed on the value of goods sold within the City. The California State Legislature and a majority vote of the people of the state set the rate. The tax is collected by the state and is distributed to local taxing authorities under the Bradley-Burns Uniform Local Sales and Use Tax Law.

SCADA- Supervisory Control and Data Acquisition System

SDI- State Disability Insurance

SLESF- Supplemental Law Enforcement Services Fund

SLOCOG- San Luis Obispo Council of Governments

SLORTA- San Luis Obispo Regional Transit Authority

SLOCTMD- San Luis Obispo County Tourism Marketing District

SSO- Sanitary Sewer Overflow

STA- State Transit Authority

SWOT- Strengths, Weaknesses, Opportunities, and Threats analysis. An annual planning session/analysis/document performed by the City management team.

TDA- Transportation Development Act

TOT- Transient Occupancy Tax

UAL- Unfunded Pension Liability

USFS- United States Forest Service

USHA- Urban State Highway Account

VIN- Vehicle Identification Number

VIPS- Volunteers in Police Service

VLF- Motor Vehicle License Fee, also called “Motor Vehicle in Lieu Tax”; a tax on the ownership of a registered vehicle.

Zonehaven- An evacuation software platform that provides real time evacuation data to emergency responders and the public.